

I. Definition	II. Cash Items	Foreign Currency		Non-Cash Items (cont)	
Cash includes money and any other negotiable instruments that is payable in money and <i>accepted by the bank</i> for deposit and immediate credit.	Cash on Hand	translated to Philippine Peso using the exchange rate at the balance sheet date (Closing Rate)		Customer's Post-Dated and Undelivered Checks	Receivables
Presentation: Current Asset	Cash in Bank				
Measurement: Face Value	Cash Set Aside for Current Operations				
Estimated Recovery Value - the projected value of an asset that can be recovered in the event of <i>liquidation</i> or <i>winding down</i> .	Unrestricted Compensating Balances	III. Checks Issued and Recorded		IOU (I owe you)	Receivables
	Foreign Currency	Postdated Checks		If restriction is silent	
	Cash on Hand	Undelivered/Unreleased Checks		Items	Classifications
	Undeposited Collections	Stale Checks		Time Deposit/Certificate of Deposit	Cash Equivalents
	Customer's Check	Postdated Check (PDC)		Money Market/Commercial Paper	Cash Equivalents
Cash Equivalents	Manager's Check	A check written by the drawer for a date in the future		Treasury Bills	Cash Equivalents
short-term and highly liquid investments that are readily convertible into cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates.	Traveler's Check	Undelivered Check		Treasury Note	Short-Term Investment (1yr)
Measurement: Face Value	Cashier's Check	A check merely drawn and recorded, but not given or delivered to the payee before the end of the reporting period		Treasury Bonds	Long-Term Investment (10yr)
Presentation: Current Asset	Bank Draft	Stale Check		Redeemable Preference Share	Long-Term Investment
	Money Order	Check that have passed their life as a valid form of payment.		Compensating Balance	Cash
		These are the checks which are at least 180 days old (6 months).		Deposit in Foreign Bank	Cash
Examples of Cash Equivalents	Cash set aside for Current Operations	Non-Cash Items		Sinking Fund for Current Liabilities	Cash
Three-Month BSP Treasury Bills	Dividend Fund	Items	Classifications	Pension Fund for Current Liabilities	Cash
Three-Month Time Depositi	Interest Fund	Travel Expenses and Postage Stamps	Prepaid Expense		
Three-Month Money Market Instrument or Commercial Paper	Tax Fund	Cash in Closed Banks/NRV	Receivables		
Xxx-Year BSP Treasury Bills/-Commercial Paper/Redeemable Preference Share Purchased Three-Months before Maturity Date.	Payroll Fund	NSF/DAUD/DAIF	Receivables		
	Cash Set aside for the Acquisition of Short-Term/Current Assets	Bank Overdraft (Same Bank + Positive Balance)	Current Liability		
Note	Unrestricted Compensating Balances				
Three Months is based on the Date of Purchase.	Unrestricted - Cash				
	Restricted - Short/Long-Term Investment				

NOTES

Foreign Bank (Restricted)	Long Term Investment
Company's Post- Dated and Undeli- vered Checks	Revert to Cash



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