

I. Definition	II. Cash Items	Foreign Currency		Non-Cash Items (cont)	
Cash includes <b>money</b> and any other <b>negotiable instruments</b> that is payable in money and <i>accepted by the bank</i> for deposit and immediate credit.	<b>Cash on Hand</b>	translated to Philippine Peso using the exchange rate at the balance sheet date ( <b>Closing Rate</b> )		Customer's Post-Dated and Undelivered Checks	Receivables
Presentation: Current Asset	<b>Cash in Bank</b>			IOU (I owe you)	Receivables
Measurement: Face Value	<b>Cash Set Aside for Current Operations</b>				
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> .	<b>Unrestricted Compensating Balances</b>	<b>III. Checks Issued and Recorded</b>		<b>If restriction is silent</b>	
	<b>Foreign Currency</b>	<b>Postdated Checks</b>		Items	Classifications
		<b>Undelivered/Unreleased Checks</b>			
	<b>Cash on Hand</b>	<b>Stale Checks</b>			
	Undeposited Collections	<b>Postdated Check (PDC)</b>		Time Deposit/Certificate of Deposit	Cash Equivalents
	Customer's Check	A check written by the drawer for a date in the future		Money Market/Commercial Paper	Cash Equivalents
	Manager's Check			Treasury Bills	Cash Equivalents
	Traveler's Check	<b>Undelivered Check</b>		Treasury Note	Short-Term Investment (1yr)
	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)
	Bank Draft			Redeemable Preference Share	Long-Term Investment
	Money Order	<b>Stale Check</b>		Compensating Balance	Cash
		Check that have passed their life as a valid form of payment.		Deposit in Foreign Bank	Cash
		These are the checks which are at least 180 days old (6 months).		Sinking Fund for Current Liabilities	Cash
	<b>Cash in Bank</b>	<b>Non-Cash Items</b>		Pension Fund for Current Liabilities	Cash
	Checking Account/Demand Deposit	Items	Classifications		
	Savings Account	Travel Expenses and Postage Stamps	Prepaid Expense		
		Cash in Closed Banks/NRV	Receivables		
	<b>Cash set aside for Current Operations</b>	NSF/DAUD/DAIF	Receivables		
	Dividend Fund	Bank Overdraft (Same Bank + Positive Balance)	Current Liability		
	Interest Fund				
	Tax Fund				
	Payroll Fund				
	Cash Set aside for the Acquisition of Short-Term/Current Assets				
	<b>Unrestricted Compensating Balances</b>				
	Unrestricted - Cash				
	Restricted - Short/Long-Term Investment				
<b>Cash Equivalents</b>					
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.					
Measurement: Face Value					
Presentation: Current Asset					
<b>Examples of Cash Equivalents</b>					
Three-Month BSP Treasury Bills					
Three-Month Time Deposi					
Three-Month Money Market Instrument or Commercial Paper					
Xxx-Year BSP Treasury Bills/-Commercial Paper/Redeemable Preference Share Purchased Three-Months before Maturity Date.					
<b>Note</b>					
Three Months is based on the Date of Purchase.					

### NOTES

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



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