



Republika ng Pilipinas

Kagawaran ng Edukasyon

REHIYON V (BIKOL)

TANGGAPANG PANSANGAY NG MGA PAARALAN NG CATANDUANES

April 15, 2025

OFFICE MEMORANDUM

No. 055 s. 2025

GUIDELINES AND PROCEDURES ON THE USE OF PETTY CASH FUND

To: Assistant Schools Division Superintendent
SGOD & CID CES and Personnel
OSDS Unit Heads and Personnel
All Others Concerned

1. In compliance with Commission on Audit Circular No. 2012-001 dated June 14, 2012 prescribing the revised guidelines & documentary requirement for common government transactions including the use of Petty Cash Fund, this Office hereby issues the guidelines and procedures on the use of Petty Cash Fund (PCF) in SDO Catanduanes with the hope to effectively manage the fund.

2. The enclosures to this memorandum provides details on the use and management of Petty Cash Fund in the SDO:

Enclosure 1	BASIC GUIDELINES ON THE USE OF PETTY CASH Fund (PCF)
Enclosure 2	PROCEDURE ON THE UTILIZATION OF PETTY CASH FUND IN SDO CATANDUANES
Enclosure 3	PROCEDURE ON THE LIQUIDATION OF PETTY CASH FUND IN SDO CATANDUANES

3. To access instructions and documents related to Petty Cash Fund Use, please visit the link <https://tinyurl.com/Petty-Cash-Fund-Documents>

4. The procedures must be strictly followed in the Schools Division Office beginning April 21, 2025.

5. Dissemination of and compliance with this Memorandum is desired.

CECILE C. FERRO CESO VI

Assistant Schools Division Superintendent

Officer-In-Charge

Office of the Schools Division Superintendent



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Enclosure No. 1 to Office Memorandum No. 055, s. 2025

BASIC GUIDELINES ON THE USE OF PETTY CASH Fund (PCF)

Reference: COA Circular No. 2012-001 dated June 14, 2012

1. Petty Cash Fund (PCF) is used to pay authorized petty or miscellaneous expenses that cannot be conveniently paid through checks or authorized to debit account (ADA).
2. Petty Cash Fund to be set up shall be sufficient for the recurring petty operating expenses of the agency for one (1) month. It shall be kept separately from the regular cash advances/collections. **It shall not be used to pay regular expenses such as rentals, subscriptions, light and water bills, or purchase of supplies and materials for stock purposes.**
3. Payments out of PCF, which shall be made through a Petty Cash Voucher (PCV), should be allowed only for amounts not exceeding P 15,000 for each transaction, except when a higher amount is allowed by law and/or specific authority by Commission on Audit (COA). **Splitting of transactions to avoid exceeding the ceiling shall not be allowed.**
4. **All disbursements out of PCF shall be covered by duly accomplished and approved PCV** supported by cash invoices, official receipts (ORs), or other evidence of disbursements such as Certification of Expenses Non-Requiring Receipts (expenses amounting to P 300.00 or less) and Reimbursement Expense Receipt (RER) (expenses amounting to more than P 300.00 but not exceeding P 1,000).
5. Petty Cash Fund shall be replenished as soon as disbursement reaches **at least 75% or as needed.**
6. Petty Cash Fund for the current year **cannot be used to pay prior year expenses.**
7. Any unused balance of PCF shall not be closed/refunded at the end of the year. The fund shall be closed only upon termination, separation, retirement or dismissal of the Petty Cash Fund Custodian (PCFC), who in turn shall refund any balance to close his/her accountability.
8. At the end of the year, the PCFC shall submit to the Accounting Division/Unit all unreplenished PCV for recording in the books of accounts.
9. **The Petty Cash Fund Custodian (PCFC) is primarily responsible to observe proper use of fund following the guidelines established.**
10. The **"Requested by" and "Cash Received by"** portion of Appendix 48 (PCV) shall be under the name of **Head of Unit/Office.**
11. The **"Approved by"** portion of Appendix 48 (PCV) shall be under the name of Schools Division Superintendent or any of his/her authorized representative.



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Enclosure No. 2 to Office Memorandum No. 055, s. 2025

PROCEDURE ON THE REQUEST OF PETTY CASH FUND

(Reference: Government Accounting Manual)

Requesting Personnel	Immediate Supervisor	Petty Cash Fund Custodian
1. Accomplishes Box I columns "Particulars" and "Amount" and Box A "Requested by" portion of PCV	2. Signs Box A "Approved by" and return to Requesting Personnel	
3. Submit the required document to the Petty Cash Fund Custodian		4. Receives from the Requesting Personnel the PCV duly approved by Immediate Supervisor of the Requestor 4.1 Upon release of petty cash, signs in Box B "Paid by" portion of PCV
5. Receives petty cash and signs in Box B "Cash Received by" portion of PCV		6. Issues copy 2 of the PCV to the Requesting Personnel 6.1 Files the original PCV waiting for liquidation



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Enclosure No. 3 to Office Memorandum No. asg, s. 2025

PROCEDURE ON THE LIQUIDATION OF PETTY CASH FUND

(Reference: Government Accounting Manual)

Requesting Personnel	Immediate Supervisor	Petty Cash Fund Custodian
		<p>7. Receives from Requesting Personnel Copy 2 of the PCV together with supporting documents. Checks and reviews completeness of the documents</p> <p>7.1 If incomplete, return to Requesting Personnel for completion</p> <p>7.2 If complete, retrieve the original PCV from the file and fill up Box II "Total Amount Granted", Total Amount Paid per OR/Invoice No. "and Amount Refunded/Reimbursed portion of the original and copy 2 of PCV</p>
<p>8. Check and fill up the appropriate boxes for "Liquidation Submitted by" and "Reimbursement Received by" upon submission of necessary documents and receipt or reimbursement of cash, if any and signs Box D of the PCV</p>		
		<p>9. Return copy 2 of the PCV to Requesting Personnel</p>



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Enclosure No. 4 to Office Memorandum No. ors, s. 2025

ELIGIBLE EXPENDITURES & DOCUMENTARY REQUIREMENTS

Reference: COA Circular No. 2012-001 dated June 14, 2012

Particulars	Supporting Documents
Travel expenses (official business)	<ul style="list-style-type: none"> -Petty Cash Voucher -Locator Slip -Itinerary of Travel -Certificate of Travel Completed -Reimbursement Expense Receipt (RER) above P 300 but less than P 1,000 -Certification of Expenses not requiring receipts P 300 or less -Certificate of Appearance
Supplies not available in Supply/Property Office	<ul style="list-style-type: none"> -Petty Cash Voucher -Approved Purchase Request with certificate of emergency purchase -Canvass from at least 3 suppliers for purchases involving 1,000 and above -Summary/Abstract of Canvass -Inspection and Acceptance Report (IAR) -Sales Invoice, Cash Invoices -Requisition and Issue Slip (consumable) -Inventory Custodian Slip (non-consumable)
Urgent minor repair of office equipment, materials and facilities	<ul style="list-style-type: none"> -Petty Cash Voucher -Assessment Form by ICT Office (IT related equipment/materials) and by Administrative Office (Non-IT related equipment/materials) -Pre-inspection and post-inspection report -Approved Purchase Request with certificate of emergency purchase -Canvass from at least 3 suppliers for purchases involving 1,000 and above -Summary/Abstract of Canvass -Sales Invoice, Cash Invoices -Inspection and Acceptance Report (IAR) -Waste Materials Report (WMR) in case of replacement/repair -If it involves labor on short period (1-2 days), Payroll, DTR, Job Completion Report, Job Order Request
Meetings (food)	<ul style="list-style-type: none"> -Petty Cash Voucher -Notice of Meeting -Attendance Sheet (original) -Minutes of Meeting conducted -Approved Purchase Request with certificate of emergency purchase -Canvass from at least 3 suppliers for purchases involving 1,000 and above -Summary/Abstract of Canvass -Sales Invoice, Cash Invoices -Reimbursement Expense Receipt (RER) above P 300 but less than P 1,000 -Certification of Expenses not requiring receipts P 300 or less
