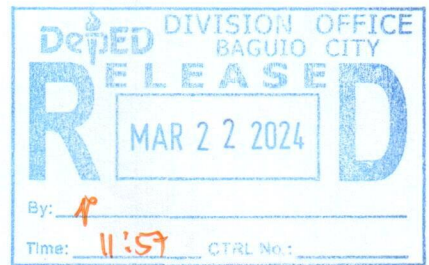




Republic of the Philippines
Department of Education
 CORDILLERA ADMINISTRATIVE REGION
SCHOOLS DIVISION OF BAGUIO CITY



March 22, 2024

DIVISION MEMORANDUM
 No. **192-2024**

GUIDELINES IN GRANTING AND UTILIZING OF PETTY CASH FUND

To: All Chief Education Supervisors
 Public Schools District Supervisors
 Public School Heads
 Education Program Supervisors
 Section/Unit Heads
 Others concerned

1. In accordance with the Commission on Audit Circular No. 2015-007 dated October 22, 2015: Prescribing the Government Accounting Manual for Use of all National Government Agencies, and other existing COA rules and regulations, this Office hereby issues the following guidelines and procedures in granting and utilizing of petty cash fund:

a. The PCF shall be used for payment of office expenses specified below with treshhold:

Transaction	Amount
Payments for fuel, oil and lubricant expenses/toll fees/parking fees	Php8,000.00
Replacement of spare parts/ minor repairs and maintenance of equipment/office facilities/electrical/ plumbing/services	4,000.00
Other Supplies and Material Expenses	1,000.00
Postage and Courier Expenses/Notarial Fees	1,000.00
Office supplies not available at the supply unit, and other miscellaneous	1,000.00
In cases that the monthly allocation of above-mentioned expenditure items was not fully exhausted, the following expenditure items may be charge to the PCF:	
a. Water expenses	
b. Food expenses for emergency meetings	

- b. The Petty Cash Custodian may request replenishment of the cash advance when the disbursements reach at least 75 percent or as needed.
- c. Canvass from three (3) suppliers must be provided/required for purchases involving 'Pl,000 and above.
- d. Disbursement shall be supported by cash invoices/Official Receipts (OR), or other evidence of disbursements. For purchases where an official receipt cannot be issued, the Reimbursement Expenses Request (RER) form should be utilized.
- e. Reimbursement of incurred expenses thru PCF is allowed only within 1 week of purchase.





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f. The utilization of the petty cash fund shall be supported by the following documents:

A. PETTY CASH ADVANCE

1. Approved Purchase Request (PR) in three (3) copies
2. Approved Certificate of Emergency Purchase
3. Canvass from (3) three suppliers
4. Approved Authority to Travel and Trip Ticket, as necessary
5. Waste Material Report, as necessary

B. LIQUIDATION FOR CASH ADVANCE

1. Official Receipt/Sales Invoice/Cash Invoice
2. Inspection and Acceptance Report

C. REIMBURSEMENT

1. Approved Purchase Request (PR) in three (3) copies
2. Approved Certificate of Emergency Purchase
3. Official Receipt/Sales Invoice/Cash Invoice
4. Inspection and Acceptance Report
5. Inventory Custodian Slip (for Semi-expendable supplies)
6. Waste Material Report, as necessary

2. For guidance and compliance.

SORAYA T. FACULO PhD, CESO VI
Assistant Schools Division Superintendent
OIC - Schools Division Superintendent

