



Republic of the Philippines
Department of Education
REGION IV-A CALABARZON
SCHOOLS DIVISION OF BATANGAS

January 12, 2022

DIVISION MEMORANDUM

No. 012, s. 2022

POLICIES AND PROCEDURES IN GRANTING OF PETTY CASH FUND

TO: Office of the Schools Division Superintendent
Assistant Schools Division Superintendents
Curriculum Implementation Division (CID)
School Governance and Operations Division (SGOD)
Education Program Supervisors
All Others Concerned

1. Relative to Office Memorandum No. 002, s. 2022, the petty cash fund to be set up shall be sufficient for the recurring petty operating expenses of the agency for one month. Petty Cash Fund (PCF) refers to the amount granted to duly designated Petty Cash Fund Custodian (PCFC) for payment of authorized petty or miscellaneous expenses which cannot be conveniently paid through checks/LDDAP-ADA.
2. The Cashier shall serve as custodian of the petty cash fund for the agency.
3. The following are the accounting policies regarding cash advance for PCF:
 - 3.1 The maximum amount of petty cash to be requested as cash advance is not exceeding P15,000.00.
 - 3.2 Cash advances greater than Php15,000 shall be granted when allowed only by law and/or specific authority by the COA. Splitting of transactions to avoid exceeding the ceiling shall not be allowed.
 - 3.3 The PCF shall not be used for payment of regular expenses such as rentals, subscriptions, light and water bills, purchase of supplies and materials for stock purposes and the like.
 - 3.4 All disbursements out of PCF shall be covered by duly accomplished and approved Petty Cash Voucher (PCV) supported by cash invoices, ORs or other evidence of disbursements.
 - 3.5 PCFC shall be responsible for keeping the fund separately from the regular cash advances/collections. All replenishments shall be directly charged to the expense account and at all times, the PCF shall be equal to the total cash on hand and the unreplenished expenses.

DEPEDBATS-ODS-F-009/R0/11-18-2021



Address: Provincial Sports Complex, Bolbok, 4200 Batangas City
☎ (043)722-1840 / 722-1796 / 722-1437 / 722-2675 / 722-1662
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4. The requestor shall accomplish the PCV with the approval of his/her Immediate Supervisor and submit it to the Cashier's Office. The petty cash will be released in form of cash.
5. The following are the requirements for the liquidation of PCF:
 - 5.1 Approved purchase request with certificate of Emergency Purchase if necessary
 - 5.2 Bills, receipts, sales invoices
 - 5.3 Inspection and Acceptance Report (IAR)
 - 5.4 Waste Materials Report (WMR)
 - 5.5 Approved Trip Ticket, for gasoline/fuel expenses
 - 5.6 Canvass from at least three suppliers for purchases involving P1,000 and above, except for purchases made while on official travel
 - 5.7 Summary/Abstract of Canvass
 - 5.8 PCVs duly accomplished and signed
 - 5.9 OR in case of refund
 - 5.10 For reimbursement of toll receipts
 - i. Toll receipts
 - ii. Trip Tickets
 - 5.11 Such other supporting document that may be required.
6. If complete, the requestor shall check and fill up the appropriate boxes for "Liquidation Submitted By" and "Reimbursement Received By" upon submission of necessary supporting documents and receipt or reimbursement of cash, if any.
7. The PCF shall be replenished as soon as disbursements reach at least 75% or as needed.
8. The unused balance of the 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 PCFC, who in turn shall refund any balance to close his/her cash accountability.
9. At the end of the year, the PCFC shall submit to the Accounting Division/Unit all unreplenished PCVs for recording in the book of accounts.
10. Immediate dissemination and compliance to this memorandum is required.


MERTHEL M. EVARDOME, CESO V
Schools Division Superintendent 

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OFFICE OF THE SCHOOLS DIVISION
SUPERINTENDENT

MEMORANDUM

OM-OSDS-2022- 002

TO : Accountant III
Administrative Officer IV (Cashier)

From : 
MERTHEL M. EVARDOME
Schools Division Superintendent

SUBJECT : SETTING UP OF PETTY CASH FUND

DATE : JANUARY 10, 2022

1. Pursuant to COA Circular No. 2013-001 dated January 10, 2013 you are hereby ordered to set up a Petty Cash Fund for the recurring petty operating expenses of our office in the amount of Fifteen Thousand Pesos Only (P15,000.00) subject to the usual accounting and auditing rules and regulations.
2. Immediate compliance of this memorandum is earnestly desired.



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