



Republic of the Philippines
Department of Education

NATIONAL CAPITAL REGION
SCHOOLS DIVISION OFFICE OF MUNTINLUPA CITY

Office of the Schools Division
Superintendent

MAY 23 2023

MEMORANDUM

IMPLEMENTING GUIDELINES ON PETTY CASH MANAGEMENT

TO: OIC-Asst. Schools Division Superintendent
Chief Education Supervisor, Curriculum Implementation Division
Chief Education Supervisor, School Governance and Operations Division
Public Elementary and Secondary School Heads, OICs
Administrative Officer V
All Others Concerned

1. To ensure the proper, efficient, and effective utilization of School – Based Petty Cash please refer to the attached Petty Cash Management Guidelines for ready reference.
2. For immediate dissemination and compliance.


EVANGELINE P. LADINES CESO V
Schools Division Superintendent

To be indicated in the Perpetual Index
Under the following subjects:

ACCOUNTING GUIDELINES

PETTY CASH

LNDL/Accounting
165 / May 22, 2023

UN-2023-165



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PETTY CASH FUND MANAGEMENT

PETTY CASH FUND (PCF) generally is a small cash fund used to make incidental purchases or miscellaneous expenses where normal purchases or payment method is not practical.

Section 2, Chapter 6 Vol 1 of the Government Accounting Manual (GAM) refers to the amount granted to the duly designated PCF Custodian for payment of authorized petty of miscellaneous expenses which cannot be conveniently paid through check /LDDAP-ADA.

Furthermore, Section 35 of the same reference states that PCF to be set up shall be sufficient for the recurring petty operating expenses of the agency for one month or seventy Five percent (75%) of the fund.

PCF under the Division Cashier's custody: PHP 15,000.00

- Representation Expenses
 - Used for the purchase of snacks/refreshments for visitors, emergency meetings with small number of participants which is supported with:
 - a. Attendance
 - b. Pictures
 - c. Official Receipts / Notice of Meeting/ Memo
 - Monthly groceries for SDS Office Representation expenses and minor supplies needed, PHP 3,000.00
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- Transportation
 - Used for travelling of any SDO personnel within Metro Manila in which this is supported with:
 - a. Locator Slip





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- b. Bus ticket
 - c. Memorandum, if there is any
 - d. RER
- Gasoline, Toll Fee and Parking Fee
 - Used for replenishment of Diesel, Toll fee and parking fee, if needed, for day-to-day trips of SDO service vehicles. This is supported with:
 - a. Trip ticket / LS
 - b. Memorandum
 - c. Official Receipt (Toll fee, Gas, Parking)
 - d. Check booklet
 - e. Locator Slip

PCF under the Division Supply Officer's custody: PHP15, 000.00

Emergency

- Used for the purchase of emergency supplies and materials. This is supported with:
 - a. Purchase Request
 - b. Purchase Order
 - c. Inspection and Acceptance Report
 - d. Official Receipt
 - d. Picture
- Post mail and notarization of the Division documents and subscription (newspaper and website maintenance) and tarpaulin printing This is supported with:
 - a. Official Receipt
 - b. Picture



