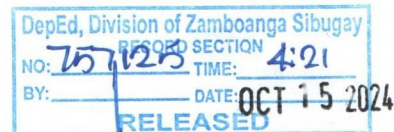




Republic of the Philippines  
**Department of Education**  
REGION IX  
**SCHOOLS DIVISION OF ZAMBOANGA SIBUGAY**



October 15, 2024

**OFFICE MEMORANDUM**

NO. 047, series 2024

**GUIDELINES FOR THE LIQUIDATION OF PETTY CASH FUND**

TO : ALL DIVISION OFFICE PERSONNEL  
THIS DIVISION

1. This memorandum is issued to reiterate and standardize the procedures for the proper liquidation of the Petty Cash Fund to ensure financial transparency and accountability across all units.
2. The liquidation of the Petty Cash Fund is required to account for expenses incurred using petty cash and to ensure that all transactions are properly documented and within the approved guidelines.
3. All who availed the petty cash are required to liquidate their respective Petty Cash 10 days after the release of Fund so that the fund will not be depleted.
4. Payment out of PCF, which shall be made through Petty Cash Voucher (PCV) i.e., Appendix 48 of the GAM) should be allowed only for amounts not exceeding P15,000.00, Canvass from at least three suppliers for purchases as prescribed (involving P2,000.00 and above or other amount that may be prescribed in the future), except purchases made while on official travel for each transaction as needed.
5. All disbursements out of PCF shall be supported by cash invoices, Sales Invoice/Cash Invoice, RIS, I&A Report, Statement of Urgency issued by the Head of Office in lieu of Canvass and Abstract of Canvass while on Official Travel, Waste Materials Report, Inventory Custodian Slip, Approved Trip Ticket for Gasoline, Notice of Meeting with agenda/meeting's purpose, Minutes of Meeting, Attendance Sheet, or other evidence of disbursement. In no case shall the PCFC disburse money without proof of payment. (Note: That the PCF is for reimbursement of expenses NOT for Cash Advance)
6. Upon completion of the liquidation documents, the following steps should be followed:
  - 6.1 Submit the complete liquidation report to the Cashier for review.
  - 6.2 The Cashier will audit the report and ensure that all expenses are within the approved petty cash guidelines.





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- 6.3 Any discrepancies or unsupported expenses will be brought to the attention of the custodian for immediate rectification.
- 6.4 Once the report is verified and approved, the custodian may proceed with a replenishment request if needed.
7. Failure to liquidate the Petty Cash Fund within the prescribed time or failure to provide proper documentation may result the suspension of further petty cash disbursements for the concerned unit.
8. All units are expected to comply with these guidelines to maintain smooth financial operations and accountability.
9. For strict compliance.

**VIRGILIO P. BATAN, JR., CESO V**  
Schools Division Superintendent

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