



PUNONGHIMPILAN TANOD BAYBAYIN NG PILIPINAS

Headquarters Philippine Coast Guard
139 25th Street, Port Area
1018 Manila

HPCG/CG-6

17 February 2017

**STANDING OPERATING PROCEDURE
NUMBER 02 – 17)**

**GUIDELINES ON THE GRANTING, UTILIZATION, REPLENISHMENT AND
LIQUIDATION OF CASH ADVANCE FOR PETTY OPERATING EXPENSES**

I. REFERENCES:

- A. Government Accounting Manual (GAM)
- B. Treasury Circular No. 02-2009 dated August 6, 2009

II. PURPOSE:

This SOP prescribes the guidelines on the granting, utilization, replenishment and liquidation of cash advance for petty operating expenses in accordance with the Government Accounting Manual (GAM) and other pertinent rules and regulations.

III. SCOPE:

- A. Every officer, non-officer and non-uniformed personnel of the Philippine Coast Guard (PCG), regardless of the status of their appointment shall, whenever the nature of the duties performed by such officer, non-officer or non-uniformed personnel permits or requires the possession, custody or control of petty cash funds for which he/she is accountable.
- B. Officers, non-officers and non-uniformed personnel of the PCG discharging their duties in a foreign country.

IV. DEFINITION OF TERMS:

- A. Accountable Officer - an official or employee who permits or requires the possession, custody or control of public funds or properties for which he or she is accountable.
- B. 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.

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- C. Petty or Miscellaneous Expenses - consisting of small payments for maintenance and operating expenses which cannot be paid conveniently by check or are required to be paid immediately.
- D. Petty Cash Fund Custodian (PCFC) – is a duly designated accountable officer to administer the petty cash and it is his/her duty to account for the expenses incurred out of petty cash fund.
- E. Imprest System - is a form of financial accounting system. The most common imprest system is the petty cash system. The base characteristic of an imprest system is that a fixed amount is reserved, which after a certain period of time or when circumstances require, because money was spent, it will be replenished. Replenishment of the petty cash fund shall be equal to the total amount of expenditures made there from.
- F. Reimbursement Expense Receipt (RER) - is used to support the expenses which cannot be conveniently issued official receipts/invoice.
- G. Petty Cash Voucher (PCV) - is a form used to document a disbursement or payment from a petty cash fund.

V. POLICIES:

- A. The PCF shall be entrusted, in addition to their duties and responsibilities, to the following:
 - 1. HPCG
 - a) Deputy Central Staffs
 - b) Deputy HSG
 - 2. Major/Functional Commands
 - a) Logistics Officer of Major/Functional Commands
 - b) Deputy of Sub-Units/Group
 - 3. District
 - a) Logistics Officer of HCGD
 - b) Deputy Assistant Station Commander or POIC Logistics
 - c) Assistant Sub-Station Commander or POIC Logistics
 - 4. Special/Technical/Other Units
 - a) Logistics Officer
 - 5. PCG offices in foreign countries
 - a) The PCG foreign service official, or more than one (1) PCG personnel, the second highest ranking PCG foreign service official.
- B. When the nature of operations of the PCG unit/office does not require fund for petty operating expenses or the petty operating expenses is being catered by its mother unit or another unit, there is no need for PCF.

- C. The PCF to be set up shall be sufficient for the recurring petty operating expenses of the PCG unit for one (1) month. It shall be maintained using the Imprest System.
- D. 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.
- E. The PCF shall be replenished as soon as disbursements reach at least 75% or as needed.
- F. The following are the accounting policies regarding cash advance for PCF:
1. Upon release of the PCF, the PCFC shall immediately withdraw the whole amount from the bank and keep the cash inside a safety deposit box;
 2. The PCFC shall separate the PCF from the regular cash advances/collections and shall not be used for payment of regular expenses such as rentals, telephone and internet bills, subscriptions, light and water bills, purchase of supplies and materials for stock purposes, and the like;
 3. Payments out of PCF, which shall be made through a Petty Cash Voucher (PCV)(*Annex A*), should be allowed only for amounts not exceeding ₱15,000 for each transaction, except when a higher amount is allowed by law and/or specific authority by the COA;
 4. Splitting of transactions to avoid exceeding the ceiling shall not be allowed;
 5. The PCFC shall be ready for surprise cash audit by the Resident Auditor at all time;
 6. All disbursements out of PCF shall be covered by duly accomplished and approved Petty Cash Vouchers (PCV) supported by cash invoices, official receipts, Reimbursement Expenses Receipt (RER) (*Annex B*) or the evidence of disbursements; and
 7. The unused balance of the PCF shall not be closed/refunded at the end of the year. The fund shall be closed only upon relief, termination, separation, retirement or dismissal of the Petty Cash Fund Custodian (PCFC), who in turn shall refund any balance to close his/her cash accountability.
- G. At the end of the year, the PCFC shall submit to the Accounting Division/Unit all unreplenished Petty Cash Vouchers (PCVs) for recording in the books of accounts.

VI. DOCUMENTARY REQUIREMENTS:

A. The documentary requirements for PCF activities are as follows:

1. Granting of Petty Cash Advance:
 - a. Authority of an accountable officer issued by the Higher Headquarters indicating the maximum accountability and purpose of cash advance (for initial cash advance);
 - b. Certification from the Accountant that previous cash advances have been liquidated and accounted for in the books; and
 - c. Approved application for bond and/or Fidelity Bond for the year for cash accountability of ₱5,001.00 or more as provided under Treasury Circular No. 02-2009 dated August 6, 2009.
2. Additional documentary requirement for initial cash advances:
 - a. Approved estimates of petty expenses for one (1) month.
3. Replenishment of PCF:
 - a. Disbursement Voucher (Annex C);
 - b. Obligation Request and Status (ORS) (Annex D); and
 - c. Paid PCVs and supporting documents
4. Liquidation of PCF:
 - a. Report on Paid Petty Cash Vouchers (RPPCV) (*Annex E*);
 - b. Approved purchase request with certificate of Emergency Purchase if necessary;
 - c. Bill, receipts, sales invoices
 - d. Inspection and Acceptance Report (IAR) (*Annex F*);
 - e. Waste Materials Report (WMR) (*Annex G*) in case of replacement/repair;
 - f. Approved Trip Ticket, for toll and parking fees;
 - g. Canvass from at least three suppliers for purchases involving P1,000 and above, except for purchases made while on official travel;
 - h. Summary/Abstract of Canvass;

- i. Inventory Custodian Slip (ICS) (*Annex H*) for purchase of semi-expandable equipment.
- j. PCVs duly accomplished and signed;
- k. Official Receipt in case of refund; and
- l. Such other supporting document that may be required.

B. The PCFC shall prepare the RPPCV and maintain the Petty Cash Fund Record (PCFR) (*Annex I*) to monitor and control the granting and utilization of the fund. The RPPCVs shall be the basis in the preparation of the DV to replenish the PCF.

VII. PROCEDURES:

The procedures and sequence for disbursements through Petty Cash are as follows:

Area of Responsibility	Seq. No	Activity
		<u>Establishment of PCF</u>
Various Units PCFC	1	Receives the approved PCF from the CG Finance Center/Unit. Records in the PCFR the date, particulars, reference and the amount of check in the 'Cash Advance' column.
	2	Keeps cash in a safety vault.
		<u>Utilization of Cash Advance from PCF</u>
Requesting Personnel	3	Accomplishes Box I columns 'Particulars' and 'Amount' and Box A "Requested by" portion of the PCV.
Unit Commander/ Commanding Officer	4	Signs Box A "Approved by" portion of the PCV and returns to Requesting Personnel.
Requesting Personnel	5	Submits the required documents to the PCFC for the release of fund.
PCFC	6	Receives from the Requesting Personnel the PCV duly approved by the unit commander/commanding officer.
	7	Upon release of the petty cash, signs in Box B "Paid by" portion of the PCV.
Requesting Personnel	8	Receives petty cash and signs in Box B "Cash Received by" portion of the PCV.

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PCFC	9	Issues Copy 2 of the PCV to the Requesting Personnel.
	10	Files the original of PCV awaiting liquidation.
		<u>Liquidation of Cash Advance from PCF</u>
PCFC	11	Receives from Requesting Personnel Copy 2 of the PCV together with supporting documents. Checks and reviews completeness of documents such as the date, amount and nature of expenses paid.
	12	If complete, retrieves the original of PCV from file and fills up Box II "Total Amount Granted", "Total Amount Paid per OR/Invoice/RER", and "Amount Refunded/Reimbursed" portion of the original and Copy 2 of PCVs.
	13	Checks the appropriate boxes for "Received Refund" or "Reimbursement Paid" portion and signs Box C of the PCV.
Requesting Personnel	14	Checks and fills 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, and signs Box D of the PCV.
PCFC	15	Returns Copy 2 of the PCV to the Requesting Personnel.
	16	Retrieves PCFR from file and records paid PCVs. Fills up the following columns: date, PCV No., name of payee, nature of payment and the amount in the 'Disbursements' and 'Cash Advance Balance' columns.
	17	Files the original PCV together with the supporting documents.
		<u>Replenishment of PCF</u>
PCFC	18	Retrieves from file the original of the PCV together with the supporting documents. Checks the completeness of all PCVs for replenishment.
	19	Based on the paid PCVs and supporting documents, prepares the RPPCVs in two copies. Signs the "Certification" portion of the RPPCV. The RPPCVs shall serve as the basis in the preparation of the DV to replenish the PCF.
	20	Based on the RPPCVs, prepares DV in four copies and ORS in three copies. Forwards Copies 1-4 of the DV, original of the RPPCVs and PCV, and supporting documents to Authorized Official for review and signature.

Authorized Official	21	Signs in Box A portion of the ORS and DV.
PCFC	22	<p>Forwards Copies 1-4 of the DV, Copies 1-3 of ORS, originals of RPPCVs and PCVs and supporting documents to Budget Division/Unit for recording of obligation.</p> <p><i>Note</i> – The RPPCVs shall be distributed as follows:</p> <p style="padding-left: 40px;"><i>Original</i> - COA Auditor, through the Accounting Service Office/Unit, together with the original copies of the paid PCVs and supporting documents</p> <p style="padding-left: 40px;"><i>Copy 2</i> - CG Finance Center/Unit</p>

VIII. **RECISSION**: This SOP rescind HPCG SOP Number 01-05 dated 03 March 2005.

IX. **EFFECTIVITY**: This procedure shall take effect upon publication.

BY COMMAND OF COMMODORE GARCIA:

OFFICIAL:

BON DAN CHAN
COMMO PCG
 Chief of Coast Guard Staff


LIEZEL B. BAUTISTA
 LCDR **PCG**
 Coast Guard Adjutant

ANNEXES:

- A - Petty Cash Voucher (Appendix 48)
- B - Reimbursement Expense Receipt (Appendix 46)
- C - Disbursement Voucher (Appendix 32)
- D - Obligation Request and Status (Appendix 11)
- E - Report on Paid Petty Cash Vouchers (Appendix 49)
- F - Inspection and Acceptance Report (Appendix 62)
- G - Waste Materials Report (Appendix 65)
- H - Inventory Custodian Slip (Appendix 59)
- I - Petty Cash Fund Record (Appendix 50)

PETTY CASH VOUCHER		No. : _____
Entity Name : _____		Date : _____
Fund Cluster: _____		
Payee/Office : _____		Responsibility Center Code: _____
Address : _____		
<i>I. To be filled out upon request</i>		<i>II. To be filled out upon liquidation</i>
Particulars	Amount	
		Total Amount Granted _____
		Total Amount Paid per OR/Invoice No. _____
		Amount Refunded/ (Reimbursed) _____
<p>A Requested by:</p> <p style="text-align: center;"><i>(Requesting Personnel)</i></p> <p style="text-align: center;">Signature over Printed Name Name of Requestor</p> <p>Approved by:</p> <p style="text-align: center;"><i>(Unit Commander/Commanding Officer)</i></p> <p style="text-align: center;">Signature over Printed Name Name of Immediate Supervisor</p>	<p>C</p> <p><input type="checkbox"/> Received Refund</p> <p><input type="checkbox"/> Reimbursement Paid</p> <p style="text-align: center;">_____ Signature over Printed Name Petty Cash Custodian</p>	
<p>B Paid by:</p> <p style="text-align: center;">_____ Signature over Printed Name Petty Cash Custodian</p> <p>Cash Received by:</p> <p style="text-align: center;"><i>(Requesting Personnel)</i></p> <p style="text-align: center;">_____ Signature over Printed Name Payee</p> <p>Date: _____</p>	<p>D</p> <p><input type="checkbox"/> Liquidation Submitted</p> <p><input type="checkbox"/> Reimbursement Received by:</p> <p style="text-align: center;"><i>(Requesting Personnel)</i></p> <p style="text-align: center;">_____ Signature over Printed Name Payee</p> <p>Date: _____</p>	

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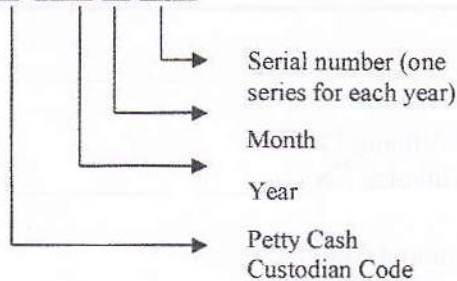
PETTY CASH VOUCHER (PCV)

INSTRUCTIONS

A. The form shall be accomplished as follows:

1. **Entity Name** – name of the agency/entity
2. **Fund Cluster** – the fund cluster name/code in accordance with the UACS
3. **No.** – number assigned to the PCV by the PCFC. It shall be numbered as follows:

0000- 0000-00-0000



3. **Date** – date of the preparation of PCV
4. **Payee/Office and Address** – name/office/address of payee/employee requesting cash advance charged to the PCF
5. **Responsibility Center Code** – the cost/responsibility center code of the requesting office

I. To be filled out upon request

6. **Particulars** – brief description of the nature of disbursement/expense
7. **Amount** – amount of petty cash requested
8. **Box A – Requested by** – shall be signed by the Requestor
9. **Box A – Approved by** – shall be signed by the Immediate Supervisor of the Requestor

10. **Box B - Paid by** – shall be signed by the PCFC

11. **Box B - Cash Received by** – shall be signed by the recipient of cash

II. To be filled out upon liquidation

12. **Total Amount Granted** – the amount of cash received by the claimant

13. **Total Amount Paid Per OR/Invoice No. _____** – the total amount paid as shown in the OR/invoice presented

14. **Amount Refunded/Reimbursed** – the difference between the total amount granted less amount spent

15. **Box C** – the PCFC shall check the appropriate box for “Received Refund” or “Reimbursement Paid” and affix his/her signature

16. **Box D** – the payee shall check the appropriate box for “Liquidation Submitted” and/or “Reimbursement Received by” and affix his/her signature

B. Part I shall be filled out upon request of the petty cash advance and Part II shall be filled out upon liquidation.

C. The PCV shall be prepared in two copies distributed as follows:

- Original* – to be attached to the RPPCV together with the supporting documents
- Copy 2* – PCFC file

REIMBURSEMENT EXPENSE RECEIPT

Entity Name: _____	Fund Cluster : _____
Date : _____	RER No. : _____
<p>RECEIVED from _____ <i>(Name)</i></p> <p>_____ the amount <i>(Official Designation)</i></p> <p>of _____ (P _____) <i>(In Words)</i> <i>(in Figures)</i></p> <p>in payment for _____ <i>(Payments for subsistence, services,</i> <i>rental or transportation should show inclusive dates,</i> <i>purpose, distance, inclusive points of travel, etc.)</i></p>	
PAYEE	
Name/Signature _____	
Address _____	
WITNESS	
Name/Signature _____	
Address _____	

**REIMBURSEMENT EXPENSE RECEIPT
(RER)**

INSTRUCTIONS

- A. The RER is used to support the expenses which cannot be conveniently issued official receipts/invoice. It shall be submitted to the Accounting Division/Unit together with the LR and other supporting documents. It shall be prepared by fund cluster.
- B. This form shall be accomplished as follows:
1. **Entity Name** – the name of the agency/entity
 2. **Date** – the date of the receipt
 3. **Fund Cluster** – the fund cluster name/code based on the UACS in which the disbursement shall be charged
 4. **RER No.** – the number assigned to the RER
 5. **Name** – the name of the official/employee who travelled
 6. **Official Designation** – the official designation or position of the official/employee who travelled
 7. **In words** – the amount in words of the actual payment made by the official/employee who travelled
 8. **In figures** – the amount in figures of the actual payment made by the official/employee who travelled
 9. **Payments** – the payments for subsistence, services, rental or transportation which show inclusive dates, purpose, distance, inclusive points of travel, etc.
 10. **Payee** – the name, signature and the address of the payee
 11. **Witness** – the name, signature and the address of the witness to the actual payment made by the official/employee who travelled

Entity Name DISBURSEMENT VOUCHER		Fund Cluster :	
		Date :	
		DV No. :	
Mode of Payment	<input type="checkbox"/> MDS Check <input type="checkbox"/> Commercial Check <input type="checkbox"/> ADA <input type="checkbox"/> Others (Please specify)		
Payee	TIN/Employee No.:	ORS/BURS No.:	
Address			
	Particulars	Responsibility Center	Amount
	Amount Due		
A. Certified: Expenses/Cash Advance necessary, lawful and incurred under my direct supervision.			
_____ Printed Name, Designation and Signature of Supervisor			
B. Accounting Entry:			
	Account Title	UACS Code	Debit Credit
C. Certified:		D. Approved for Payment	
<input type="checkbox"/> Cash available <input type="checkbox"/> Subject to Authority to Debit Account (when applicable) <input type="checkbox"/> Supporting documents complete and amount claimed proper			
Signature		Signature	
Printed Name		Printed Name	
Position	Head, Accounting Unit/Authorized Representative	Position	Agency Head/Authorized Representative
Date		Date	
E. Receipt of Payment			JEV No.
Check/ADA No. :	Date :	Bank Name & Account Number:	
Signature :	Date :	Printed Name:	Date
Official Receipt No. & Date/Other Documents			

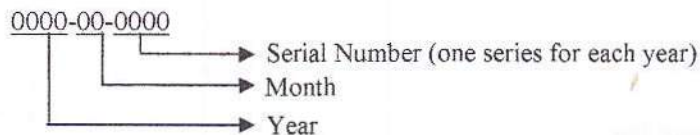
DISBURSEMENT VOUCHER (DV)

INSTRUCTIONS

A. The DV is a form used to pay an obligation to employees/individuals/agencies/creditors for goods purchased or services rendered. It shall be prepared by the Requesting Office/Unit. The Accounting Division/Unit shall stamp on the face of this form the date of receipt from the requesting unit.

B. This form shall be accomplished as follows:

1. **Entity Name** – name of the agency/entity
2. **Fund Cluster** – the fund cluster name/code in accordance with UACS in which the disbursement should be charged
3. **Date** – date of preparation of the DV
4. **DV No.** – number assigned to the DV by the Accounting Division/Unit. It shall be numbered as follows:



5. **Mode of Payment** – put a check "√" mark in the appropriate box of the mode of payment (MDS Check, Commercial Check, ADA, Others)
6. **Payee** – name of the payee/creditor
7. **TIN/Employee No.** – Tax Identification Number (TIN) of the claimant/Identification Number assigned by the agency to the officer/employee
8. **ORS/BURS No.** – the serial number of the ORS or BURS supporting the DV
9. **Address** – address of the claimant
10. **Particulars** – brief description of the disbursement
11. **Responsibility Center (Office/Unit/Project and Code)** – the office/unit/project and code assigned to the cost center where the disbursement shall be charged
12. **MFO/PAP** – MFO or PAP as shown in the GAARD/SARO/GARO
13. **Amount** – amount of claim
14. **Certified (Box A)** – certification by the responsible officer having direct supervision and knowledge of the facts of the transaction.
15. **Accounting Entry (Box B)** – the respective accounting entry for the disbursement
16. **Certified (Box C)** – certification by the Head of Accounting Unit or his/her authorized representative on the availability of cash, subject to ADA, on the completeness of the supporting documents and the propriety of the amount claimed.
The certifying officer shall affix his/her signature and indicate his/her name and position/designation, and the date of signing on the spaces provided.
17. **Approved for Payment (Box D)** – approval by the Head of the Agency or his/her Authorized Representative on the payment covered by the DV.
The approving officer shall affix his/her signature and indicate his/her name and position/designation, and the date of signing on the spaces provided.
18. **Receipt of Payment (Box E)** – acknowledgment by the claimant or his/her duly authorized representative for the receipt of the check/ADA/cash and the date of receipt. The claimant/payee shall affix his/her signature on the space provided and shall indicate the number and the date of the check, bank name and account number, and OR number and date other relevant documents issued to acknowledge the receipt of payment
19. **JEV No. and Date** – number and date of the JEV covering the DV

C. The DVs shall be prepared in four (4) copies to be distributed as follows:

- Original* – COA, through Accounting Division/Unit together with the supporting documents for submission to the Auditor for post audit
- Copy 2* – Cash Treasury/Unit
- Copy 3* – Accounting Division/Unit
- Copy 4* – Payee

OBLIGATION REQUEST AND STATUS					Serial No. : _____		
_____ Entity Name _____					Date : _____		
					Fund Cluster : _____		
Payee							
Office							
Address							
Responsibility Center	Particulars	MFO/PAP	UACS Object Code	Amount			
Total							
A.	Certified: Charges to appropriation/allotment are necessary, lawful and under my direct supervision; and supporting documents valid, proper and legal			B.	Certified: Allotment available and obligated for the purpose/adjustment necessary as indicated above		
	Signature : _____				Signature : _____		
	Printed Name: _____				Printed Name: _____		
	Position : _____ Head, Requesting Office/Authorized Representative				Position : _____ Head, Budget Division/Unit/Authorized Representative		
	Date : _____				Date : _____		
C. STATUS OF OBLIGATION							
Reference			Amount				
Date	Particulars	ORS/JEV/Check/ ADA/TRA No.	Obligation	Payable	Payment	Balance	
			(a)	(b)	(c)	Not Yet Due (a-b)	Due and Demandable (b-c)

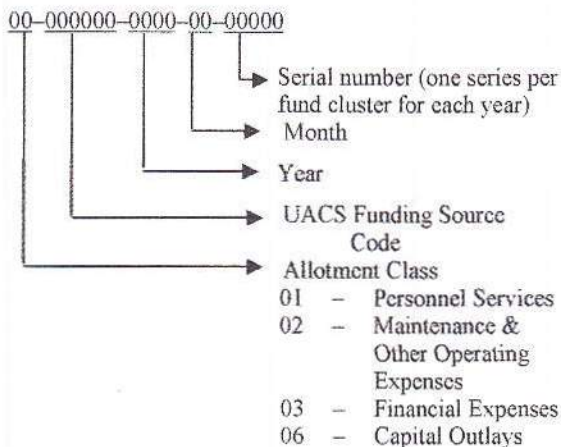
OBLIGATION REQUEST AND STATUS (ORS)

INSTRUCTIONS

A. This form shall be used by the Requesting/ Originating Offices in the utilization of their approved budget allocations per GAARD and other budget laws/authority. It shall be maintained by fund cluster.

B. The form shall be accomplished as follows:

1. **Serial No.** – number assigned to the ORS by the Budget Division/Unit, as follows:



2. **Date** – date of receipt of the ORS by the Budget Division/Unit

3. **Fund Cluster** – the fund cluster name/code in accordance with the UACS in which the obligation is to be charged

NOTE: Items 1-3 shall be accomplished by the Budget Division/Unit upon receipt of contracts, purchase orders, claim vouchers and other supporting documents

4. **Entity Name** – name of the agency/entity

5. **Payee** – name of payee or creditor

6. **Office/Address** – name of the office/address of payee/creditor

7. **Responsibility Center** – code of the cost/responsibility center where expenses shall be charged

8. **Particulars** – brief description of the obligation requested

9. **MFO/PAP** – Major Final Output or Program/Activity/Project as shown in the GAARD/SARO/GARO

10. **UACS Object Code** – the appropriate object code based on the UACS in which the obligation shall be charged

11. **Amount** – amount of obligation

NOTE: Items 4 to 11 shall be accomplished by the Head of Requesting Office/Authorized Representative upon submission of claim based on the Budget/Allotment Allocation of the Office received from the Budget Division/Unit.

C. The three sections of the ORS shall be accomplished as follows:

Box A – Certification by the Head of Requesting Office/Authorized Representative that charges to appropriations/allotments are necessary, lawful and under his/her supervision, and supporting documents are valid, proper and legal.

Box B – Certification by the Head of Budget Division/Unit/Authorized Representative that allotment is available and obligated for the purpose/adjustment necessary is as indicated above.

Box C – Status of Obligation. It shall serve as the subsidiary ledger for obligations to be maintained by the Budget Division/Unit.

Obligations shall be posted in the *Obligation Column* based on ORS issued. A Notice of Obligation Request and Status Adjustment (NORSA) shall be issued to the Budget Division/Unit by the Accounting Division/Unit for any correction made in the ORS, as the basis of the Budget Division/Unit in effecting adjustment in the RAOD. Services rendered/goods delivered and accepted per Inspection and Acceptance Report (IAR) shall be posted in the *Payable Column* based on Journal Entry Voucher (JEV) drawn. Amount of expenses paid shall be posted in the *Payment Column* based on JEV drawn. Thus, Balance of obligation shall be generated in the last columns, whether *Not Yet Due* (Obligation less Payable) or *Due and Demandable* (Payable less Payment).

After every transaction, pencil footing shall be made to determine available balance. At the end of the month, each column shall be footed to arrive at the balances. Any excess obligation over the disbursement shall be adjusted (negative entry) in Section C of the ORS and recorded in the RAOD.

D. ORS which have been fully liquidated or with zero balances shall be filed separately from those with balances.

E. This form shall be prepared in three (3) copies to be distributed as follows:

<i>Original</i>	–	Budget Division/Unit (as SL)
<i>Copy 2</i>	–	to be attached to the DV
<i>Copy 3</i>	–	Accounting Division/Unit

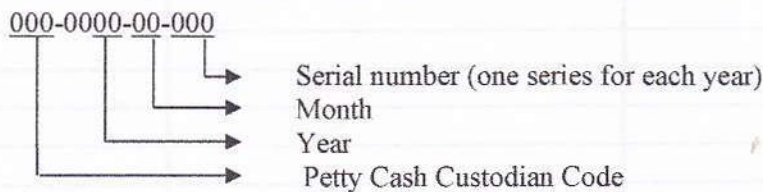
REPORT ON PAID PETTY CASH VOUCHER (RPPCV)

INSTRUCTIONS

A. The RPPCV shall be prepared by the PCFC to replenish his/her PCF. All liquidated PCVs shall be attached together with all the supporting documents.

B. This report shall be accomplished as follows:

1. **Period Covered** – period covered by the report
2. **Entity Name** – name of the agency/entity
3. **Fund Cluster** – the fund cluster name/code in accordance with the UACS
4. **Report No.** – report number assigned which shall be as follows:



5. **Sheet No.** – the sheet number which shall be one series per year
 6. **Date** – date of the PCV
 7. **Petty Cash Voucher No.** – the serial number of the PCV to be presented in numerical order
 8. **Particulars** – nature of disbursements/expenses as shown in the PCV
 9. **Amount** – amount paid covered by the PCV
 10. **Certification** – name and signature of the designated PCFC and date of signing
- C. At the end of the year, the PCFC shall prepare RPPCV covering all paid PCVs for replenishment and submit the same to the Accounting Division/Unit for the recording of expenses incurred.
- D. The PCFC shall prepare this report in two copies distributed as follows:

<i>Original</i>	– COA Auditor, through the Accounting Division/Unit, as attachment to the DV together with the original PCVs and supporting documents
<i>Copy 2</i>	– PCFC file copy

INSPECTION AND ACCEPTANCE REPORT

Entity Name : _____

Fund Cluster : _____

Supplier : _____ PO No./Date : _____ Requisitioning Office/Dept. : _____ Responsibility Center Code : _____	IAR No. : _____ Date : _____ Invoice No. : _____ Date : _____
--	--

Stock/ Property No.	Description	Unit	Quantity

<i>INSPECTION</i>	<i>ACCEPTANCE</i>
<p>Date Inspected : _____</p> <p><input type="checkbox"/> Inspected, verified and found in order as to quantity and specifications</p> <p style="text-align: center;">_____</p> <p style="text-align: center;">Inspection Officer/Inspection Committee</p>	<p>Date Received : _____</p> <p><input type="checkbox"/> Complete</p> <p><input type="checkbox"/> Partial (pls. specify quantity)</p> <p style="text-align: center;">_____</p> <p style="text-align: center;">Supply and/or Property Custodian</p>

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INSPECTION AND ACCEPTANCE REPORT (IAR)

INSTRUCTIONS

- A. The IAR is a report submitted by the Inspection Officer/Committee and the Supply and/or Property Custodian on the inspection and acceptance, respectively, of the purchased supplies/goods/equipment/property.
- B. This report shall be accomplished as follows:
1. **Entity Name** – name of the agency/entity
 2. **Fund Cluster** – fund cluster name/code in accordance with the UACS
 3. **Supplier** – name of the supplier of supplies/goods/equipment/property
 4. **PO No./Date** – number and date of the Purchase Order
 5. **Requisitioning Office/Dept.** – name of the Requesting Office/Department
 6. **Responsibility Center Code** – code assigned to the cost/responsibility center
 7. **IAR No.** – number of the IAR
 8. **Date** – date of the IAR
 9. **Invoice No.** – number of the Invoice
 10. **Date** – date of the Invoice
 11. **Stock/Property No.** – stock/property number of the item as provided by the Supply and/or Property Division/Unit
 12. **Description** – brief description or details of the item/s purchased
 13. **Unit** – unit of measurement such as piece, roll, box, ream, etc.
 14. **Quantity** – number of units purchased such as one unit, 10, 20, etc.
- C. The Inspection Officer/Committee shall sign, specify the date of inspection, and put a check “✓” mark the “Inspection” portion of the IAR, indicating that he/she has inspected, verified and found in order the items delivered as to quantity and specifications.
- D. The Supply and/or Property Custodian shall acknowledge receipt of the items by indicating in the “Acceptance” portion of the IAR, his/her name, signature, date of acceptance, and a check “✓” mark whether the delivery is complete or partial as to quantity (specify quantity received, if partial).
- E. The IAR shall be prepared in four (4) copies distributed as follows:
- Original* – Supplier (to be attached to the DV)
 - Copy 2* – Inspection Officer/Committee
 - Copy 3* – Accounting Division/Unit (to be attached to the JEV setting up payables)
 - Copy 4* – Supply and/or Property Division/Unit’s file

WASTE MATERIALS REPORT

Entity Name : _____				Fund Cluster : _____		
Place of Storage : _____				Date : _____		
ITEMS FOR DISPOSAL						
Item	Quantity	Unit	Description	Record of Sales		
				Official Receipt		
				No.	Date	Amount
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
			TOTAL			
Certified Correct : _____				Disposal Approved : _____		
Signature over Printed Name of Supply and/or Property Custodian				Signature over Printed Name of Head of Agency/Entity or his/her Authorized Representative		
CERTIFICATE OF INSPECTION						
I hereby certify that the property enumerated above was disposed of as follows:						
Item	_____	Destroyed				
Item	_____	Sold at private sale				
Item	_____	Sold at public auction				
Item	_____	Transferred without cost to _____ (Name of the Agency/Entity)				
Certified Correct: _____				Witness to Disposal: _____		
Signature over Printed Name of Inspection Officer				Signature over Printed Name of Witness		

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WASTE MATERIALS REPORT (WMR)

INSTRUCTIONS

- A. The WMR shall be used by the Supply and/or Property Custodian to report all waste materials previously taken up in the books of accounts as assets or in his/her custody so that they may be properly disposed of and derecognized from the books.
- B. It shall be accomplished as follows:
1. **Entity Name** – name of the agency/entity
 2. **Fund Cluster** – the fund cluster name/code in accordance with the UACS
 3. **Place of Storage** – exact location of the item/s for disposal
 4. **Date** – date of the preparation of the report
 5. **Item** – entry number in the report
 6. **Quantity** – number of item/s being reported as waste material/s
 7. **Unit** – unit of measurement of item/s being reported as waste material/s (i.e., piece, roll, box, ream, etc.)
 8. **Description** – name and description of item/s being reported as waste materials
 9. **Record of Sales-Official Receipt-No.** – official receipt number covering the sale of waste materials
 10. **Record of Sales-Official Receipt-Date** – date of the official receipt covering the sale of waste materials
 11. **Record of Sales-Official Receipt-Amount** – amount received for waste materials sold based on the OR
 12. **Total** – total amount of sales
 13. **Certified Correct** – printed name and signature of the Supply and/or Property Custodian
 14. **Disposal Approved** – printed name and signature of the Head of the Agency/Entity or his/her authorized representative

CERTIFICATE OF INSPECTION

15. Indicate the corresponding item number of the waste material in the line opposite the mode of disposal made whether destroyed, sold at private sale, sold at public auction, and/or transferred without cost.
 16. **Certified Correct** – printed name and signature of the Inspection Officer concerned
 17. **Witness to disposal** – printed name and signature of the person authorized to witness the disposal of the waste material/s
- C. This report shall be prepared in three (3) copies distributed as follows:

- Original* – Chief Accountant/Head of Accounting Division/Unit
- Copy 2* – Supply and/or Property Custodian's file
- Copy 3* – COA Auditor

INVENTORY CUSTODIAN SLIP

Entity Name: _____

Fund Cluster : _____

ICS No : _____

Quantity	Unit	Amount		Description	Inventory Item No.	Estimated Useful Life
		Unit Cost	Total Cost			

<p>Received from:</p> <p style="text-align: center;">_____</p> <p style="text-align: center;">Signature Over Printed Name</p> <p style="text-align: center;">_____</p> <p style="text-align: center;">Position/Office</p> <p style="text-align: center;">_____</p> <p style="text-align: center;">Date</p>	<p>Received by:</p> <p style="text-align: center;">_____</p> <p style="text-align: center;">Signature Over Printed Name</p> <p style="text-align: center;">_____</p> <p style="text-align: center;">Position/Office</p> <p style="text-align: center;">_____</p> <p style="text-align: center;">Date</p>
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INVENTORY CUSTODIAN SLIP (ICS)

INSTRUCTIONS

- A. The ICS is a form used by the Supply and/or Property Custodian to issue tangible items amounting to less than ₱15,000 to end-user to establish accountability over them.
- B. This form shall be accomplished as follows:
1. **Entity Name** – name of the agency/entity
 2. **Fund Cluster** – fund cluster name/code in accordance with UACS
 3. **ICS No.** – control number assigned by the Supply and/or Property Division/Unit
 4. **Quantity** – number of units of the inventory item issued to the employee or end-user concerned
 5. **Unit** – unit of measurement of goods/property requested (i.e., piece, roll, box, ream, etc.)
 6. **Amount:**
 - **Unit Cost** – unit cost of the inventory item
 - **Total Cost** – the total cost of the inventory item (Quantity x Unit Cost)
 7. **Description** – brief description or details of the items issued to the employee concerned, including serial number in case of semi-expendable property
 8. **Inventory Item No.** – property number assigned to the inventory item issued
 9. **Estimated Useful Life** – estimated useful life of the item issued
- C. This form shall be signed and dated by the designated Supply and/or Property Custodian on the “*Received from*” portion and by the recipient or end-user of the inventory on the “*Received by*” portion.
- D. The ICS shall be prepared in two (2) copies distributed as follows:
- | | | |
|-----------------|---|--|
| <i>Original</i> | – | Supply and/or Property Division/Unit |
| <i>Copy2</i> | – | Recipient or end-user of the inventory |

PETTY CASH FUND RECORD

Entity Name: _____
 Fund Cluster: _____

Petty Cash Fund Custodian _____			Official Designation _____		Station _____	
Date	Reference/ Check/ PCV No.	Payee	Nature of Payment	Cash Advance/ Replenishments Received	Disbursements	Cash Advance Balance

C E R T I F I C A T I O N

I hereby certify that the foregoing is a correct and complete record of all cash advances received and disbursements made by me in my capacity as Petty Cash Fund Custodian of _____ during the period from _____ to _____, inclusive, as indicated in the corresponding columns.

 Name and Signature of Petty Cash Fund

 Date

[Handwritten mark]

**PETTY CASH FUND RECORD
(PCFR)**

INSTRUCTIONS

- A. Each PCFC shall maintain this PCFR to record his/her cash advance, utilization and replenishment made and to monitor the PCF balance. All transactions for the day shall be recorded immediately.
- B. This form shall be accomplished as follows:
1. **Entity Name** – name of the agency/entity
 2. **Fund Cluster** – the fund cluster name/code in accordance with the UACS
 3. **Petty Cash Fund Custodian/Official Designation/Station** – name of the Petty Cash Fund Custodian, his/her designation and station
 4. **Date** – date of the source document
 5. **Reference/Check/PCV No.** – reference document used as the basis in recording the granting/replenishment and utilization of PCF
 6. **Payee** – name of the payee
 7. **Nature of Payment** – brief description of the nature of payment
 8. **Cash Advance/Replenishments Received** – amount of cash advance/replenishments received by the PCFC
 9. **Disbursements** – amount of expenses paid by the PCFC
 10. **Cash Advance Balance** – the difference between the Debit and Credit columns which shall be equal to the amount of cash in the hands of the PCFC.
- C. The record shall be certified by the PCFC at the end of each month or when required to do so by proper competent authority, as follows:

“CERTIFICATION

I hereby certify that the foregoing is a correct and complete record of all cash advances received and disbursements made by me in my capacity as Petty Cash Fund Custodian of _____ (Name of Agency) during the period from _____ to _____, inclusive, as indicated in the corresponding columns.

*Name and Signature of Petty Cash Fund
Custodian*

Date”