

PETTY CASH FUND REGISTER (PCFReg)

INSTRUCTIONS

- A. The PCFReg shall be maintained by the Petty Cash Fund Custodian (PCFC) of Government Units without complete set of books of accounts to monitor/summarize the Petty Cash Fund (PCF) established/replenished and the disbursements charged thereto. It shall be accomplished as follows:
1. **Department/Agency** – Department/Office/Bureau
 2. **Sub-Office/District/Division** – name of operating unit
 3. **Municipality/City/Province** – municipality/city/ province where the operating unit is located.
 4. **Petty Cash Fund Custodian** – name of the PCFC
 5. **Fund Cluster** – fund cluster name/code in accordance with UACS
 6. **Sheet No.** – sheet/page number
 7. **Date** –date of the Petty Cash Voucher (PCV)
 8. **PCV/Check No.** – assigned PCV number/ serial number of the replenishment checks received
 9. **Particulars** – name of payee and/or details or nature of payments
 10. **Petty Cash Fund (10101020):**
 - **Receipts** – amount of PCF established/ replenished
 - **Payments** – amount disbursed out of the PCF covered by PCV
 - **Balance** – the difference between the receipts and payments
 11. **Breakdown of Payments:**
 - **Personnel Services (PS):**
 - **Salaries and Wages - Casual/ Contractual (50101020)** – amount paid for salaries/wages of casual employees
 - **Maintenance and Other Operating Expenses (MOOE):**
 - **Traveling Expenses-Local (50201010)** – amount paid for local travel
 - **Office Supplies (50203010)** – amount paid for office supplies purchased
 - **Water Expenses (50204010)** – amount paid for water consumption
 - **Electricity Expenses (50204020)** – amount paid for electric bills
 - **Telephone Expenses-Landline (5020502002)** – amount paid for landline telephone bills
- Note: Insert additional columns for other PS and MOOE expenses where no columns were provided.*
- B. The total of the ‘Payments’ column must always equal to the sum of the totals of the ‘Breakdown of Payments’ columns for PS and MOOE.
- C. A new sheet shall be started at the beginning of each month. Each sheet shall be totaled and the totals carried forward to the next sheet. The succeeding sheet shall start with the totals brought forward.
- D. At the end of the month, this register shall be totaled, balanced and ruled. The ruling shall be made on the line immediately after the last entry.
- E. A photocopy of this Register together with original PCV and its supporting documents shall be submitted to the Accounting Division/Unit of their respective Central/Regional/Division Office to serve as basis in the preparation of the DV to replenish the payments made or the JEV, at year-end, if no replenishment is made.
- F. Every sheet shall be certified by the PCFC as follows:

“CERTIFIED CORRECT:

(Signature over Printed Name)

Petty Cash Fund Custodian”