



# PETTY CASH REGISTER (PCR)

## INSTRUCTIONS

A. The Petty Cash Custodian shall maintain this Register to monitor/summarize the Petty Cash Fund (PCF) established/replenished and the disbursements charged thereto. It shall be accomplished as follows:

1. **Page No.** – sheet/page number
2. **Petty Cash Custodian** – name of the Petty Cash Custodian
3. **Agency** – Department/Office/Bureau
4. **Sub-Office/District/Division** – name of operating unit
5. **Municipality/City/Province** – municipality/city/province where the operating unit is located.
6. **Date** - date of the Petty Cash Voucher (PCV)
7. **PCV/Check No.** – assigned PCV number/serial number of the replenishment checks received
8. **Particulars** – name of payee and/or details or nature of payments
9. **Petty Cash Fund (104):**
  - **Receipts** – amount of PCF established/replenished
  - **Payments** – amount disbursed out of the PCF covered by PCV
  - **Balance** – the difference between the receipts and payments
10. **Breakdown of Payments:**
  - **Personal Services (PS):**
    - **Salaries and Wages-Casual (705)** – amount paid for salaries/wages of casual employees
    - **Salaries and Wages-Contractual (706)** – amount paid for salaries/wages of contractual employees
    - **Blank Columns** – for other PS expenses where no column has been provided
  - **Maintenance and Other Operating Expenses (MOOE):**
    - **Travelling Expenses-Local** – amount paid for local travel
    - **Office Supplies** – amount paid for office supplies purchased
    - **Water Expenses** – amount paid for water consumption
    - **Electricity** – amount paid for electric bills
    - **Telephone Expenses-Landline** – amount paid for landline telephone bills
    - **Blank Columns** – for other MOOE expenses where no column was provided
  - **Others** – shall be accomplished as follows:
    - **Amount** – amount received
    - **Account Description** – account title used
    - **Account Code** – account code used
    - **Amount** – amount paid

B. The total of the “Payments” column must always equal to the sum of the totals of the “Breakdown of Payments” columns for PS, MOOE and Others.

C. The “Others” columns shall be used for other types of expenses/disbursements which cannot be conveniently classified under the previously enumerated columns, such as, but not limited to the accounts summarized/recapitulated as follows:

Recapitulation:

Account Description	Account Code	Amount
Salaries and Wages – Emergency	707	xxx
Accountable Forms Expenses	756	xxx
Food Supplies Expenses	758	xxx
Gasoline, Oil and Lubricants Expenses	761	xxx
Other Supplies Expenses	765	xxx
Cooking Gas Expenses	768	xxx
Postage and Deliveries	771	xxx
Printing and Binding Expenses	781	xxx
Total		xxx

D. A new sheet shall be started at the beginning of each month. Each sheet shall be totalled and the totals carried forward to the next sheet. The succeeding sheet shall start with the totals brought forward.

E. At the end of the month, this register shall be totalled, balanced and ruled. The ruling shall be made on the line immediately after the last entry.

F. A photocopy of this Register together with original PCV and its supporting documents shall be submitted to the Accounting Unit of their respective Central/Regional/Division Office to serve as basis in the preparation of the Disbursement Voucher to replenish the payments made or the JEV, at year-end, if no replenishment is made.

G. Every sheet shall be certified by the Petty Cash Custodian as follows:

“CERTIFIED CORRECT:

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Signature over printed name

Petty Cash Custodian”