



EDWARD M. BIRN
Director (Direktot)

EDITH C. PANGELINAN
Deputy Director (Sigunda Direktot)

**DEPARTMENT OF
ADMINISTRATION**
DIPATTAMENTON ATMENESTRASION

DIRECTOR'S OFFICE
(Uffislan Direktot)

Telephone (Telifon): (671) 475-1101/1250 • Fax (Faks): (671) 477-6788



LOURDES A. LEON GUERRERO
Governor (Maga'håga)

JOSHUA F. TENORIO
Lt. Governor (Sigunda Maga'låhi)

September 27, 2019

DEPARTMENT OF ADMINISTRATION ORGANIZATIONAL CIRCULAR NO: 2019-034

TO: All Line Department and Agency Heads, Government of Guam
FROM: Director, Department of Administration
SUBJECT: **PETTY CASH – Standard Operating Procedure (SOP) UPDATE**

Buenas yan Hafa Adai! Effective immediately, Petty Cash procurement transactions of **\$250.00 or less** shall be delegated to the Administrative Services Officer (ASO) or designated authorized personnel of all line departments and agencies. The SOP for all Petty Cash transactions shall be as follows:

1. **Obtain** no less than three (3) quotations from authorized government of Guam vendors to verify availability of item(s) being requested. No specific form is required.
 - a. **Vendor Contact Information:** list the name, point-of-contact, contact number and email address of vendor representative.
2. Upon receipt of the minimum three (3) quotations; **award** the vendor who meets the minimum requirements indicated on the abstract.
 - a. **Transmit** to the ASO or designated authorized personnel charged as Petty Cash Custodian for review and issuance of funds.
3. Upon receipt of funds from the Petty Cash Custodian, **proceed with purchase** from the approved vendor.
 - a. **Submit an itemized receipt** to the Petty Cash Custodian for proper closure of transaction.
 - b. Petty Cash Custodian must **attach all receipts to the abstract.**

DOA Organizational Circular No. 2019-034

RE: Petty Cash – Standard Operating Procedure (SOP) – Update

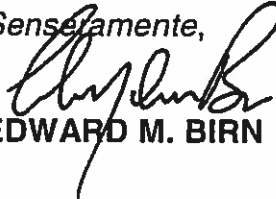
September 27, 2019

Page 1 of 2

Strict adherence to this Petty Cash procedure is mandatory. The Department of Administration (DOA) has the right to terminate the Petty Cash procedure if needed. Furthermore, DOA may conduct a periodic audit to ensure compliance of these procedures. The Petty Cash Custodian is ultimately responsible for all Petty Cash transactions and any infractions within the transactions.

Should you have any questions regarding this Circular, please do not hesitate to contact Ms. MaryGrace Edrosa, General Accounting Supervisor at 475-1283 or email at MaryGrace.Edrosa@doa.guam.gov or Ms. Tammy Batac, Accountant at 475-1130 or email at Tammy.Batac@doa.guam.gov.

Your assistance in complying with this Circular is greatly appreciated. Si Yu'os Ma'ase.

Senseraamente,

EDWARD M. BIRN

Attachment:

cc: Edith C. Pangelinan, Deputy Director, DOA
Rose Fejeran, Treasurer of Guam, Division of Accounts - DOA
Claudia S. Acfalle, Chief Procurement Officer, General Services Agency - DOA



PETTY CASH VOUCHER

Department of: _____

Document No.: **PC** - _____

Date: _____

Pay to: _____

Cash disbursement for item(s) described below:

Item No.	Item(s)	Account No.	Amount
			\$

TOTAL: \$ _____

Approved

Disapproved

Cash received by:

DEPARTMENT/AGENCY HEAD

EMPLOYEE

WAIVER OF PETTY CASH LIMITATION
(Required only if items are over \$250.00 each)

Chief Financial Officer, Department of Administration