



## CASH RECEIPTS REGISTER (CRR)

### INSTRUCTIONS

A. The Collecting Officer/Cashier shall maintain this Register to monitor the cash collections and deposits and to summarize the breakdown of receipts/income received as of specific date. This shall be accomplished as follows:

1. **Page No.** – sheet/page number
2. **Agency** – name of the Department/Agency
3. **Sub-Office/District/Division** - name of the Operating Unit (OU) which maybe a sub-office, district, etc.
4. **Name of Collecting Officer/Cashier** –duly designated Collecting Officer/Cashier of the OU
5. **Designation** – official designation of the Collecting Officer/Cashier
6. **Municipality/City/Province** – Municipality/City/Province where the OU is located
7. **Date** - date of the Official Receipts (ORs) and Deposit Slips (DS).
8. **OR No.**– serial number of the ORs issued including the cancelled ones listed in correct numerical sequence
9. **Payor** – name of the person/agency/entity from whom the amount was received.

**10. Cash Collecting Officer (102):**

- **Receipts** – amount received/collected based on the ORs
- **Deposits** – amount deposited/remitted based on the DS
- **Balance** – the difference between the receipts and deposits
- **Breakdown of Receipts:**
  - **Permit Fees** – amount received for the issuance of permit
  - **Other Permit and Licenses Fees** – amount received for other permit or licenses issued.
  - **Clearance and Certification Fees** – amount received for the issuance of clearances or certifications
  - **Blank Columns** - for other types of receipts not indicated in the other columns
- **Others** – shall be accomplished as follows:
  - **Description** – account title used in accordance with the prescribed Chart of Accounts (CA)
  - **Account Code** – account code used in accordance with the prescribed (CA)
  - **Amount** – amount received

B. The total of the “Receipts” columns must always equal to the sum of all the totals of the “Breakdown of Receipts” columns.

C. The “Others” columns shall be used for refunds of overpayment of expenses and other collections which cannot be conveniently classified under the previously enumerated columns, such as, but not limited to the accounts summarized/recapitulated using the format below:

Recapitulation:

Account Description	Account Code	Amount
Fines and Penalties-Permits and Licenses	609	xxx
Fines and Penalties-Service Income	629	xxx
Fines and Penalties-Business Income	649	xxx
Salaries and Wages-Casual	705	xxx
Salaries and Wages-Emergency	707	xxx
Traveling Expenses – Local	751	xxx
Prior Years’ Adjustments	684	xxx
<b>Total</b>		xxx

D. A new sheet shall be used 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 certified copy of this Register together with the duplicate OR and validated DS shall be submitted to the Accounting Unit of concerned Central/Regional/Division Office to serve as basis in the preparation of the Journal Entry Voucher (JEV) for recording the transactions in the books of accounts.

G. Every sheet shall be certified by the Collecting Officer/Cashier as follows:

“CERTIFIED CORRECT:

\_\_\_\_\_  
Signature over printed name

\_\_\_\_\_  
Collecting Officer/Cashier”