

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
Total		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”

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:

Signature over printed name
Petty Cash Custodian”

CASH IN BANK REGISTER (CIBR)

INSTRUCTIONS

- A. The CIBR shall be used to record transactions involving the deposits and payments/checks issued charged thereto. It shows the breakdown of payment by expense class (Personal Services (PS), Maintenance and Other Operating Expenses (MOOE), etc.) and by account code.
- D. The "OTHERS" columns shall be used for expenses or other disbursements which cannot be accommodated in the columns provided under PS and MOOE such as, but not limited to accounts summarized/recapitulated as follows:

Recapitulation:

Account Title	Code	Amount
Salaries and Wages – Emergency	707	xxx
Cash Gift	724	xxx
Year-End Bonus	725	xxx
Accountable Forms Expense	756	xxx
Gasoline, Oil and Lubricants Expenses	761	xxx
Other Supplies Expenses	765	xxx
Repairs and Maintenance – Office Building	811	xxx
Repairs and Maintenance – Office Equipment	821	xxx
Total		

- B. This register shall be accomplished as follows:
1. **Page No.** – page/sheet number
 2. **Agency** – name of Department/Bureau
 3. **Sub-Office/District/Division** – name of operating unit
 4. **Municipality/City/Province** – municipality/city/province where the operating unit is located.
 5. **Name of Disbursing Officer** – name of the duly designated Disbursing Officer
 6. **Bank** – name of authorized government depository bank (AGDB) of the OU
 7. **Location** – Address of the AGDB
 8. **Date** – date of check
 9. **Check No.** – serial number of check received for deposit or issued for disbursements
 10. **Particulars** – Name of payee and/or brief description of the purpose of receipt or issuance of the check
 11. **Cash in Bank (11__)**
 - **Deposits** – amount of fund received from the Central/Regional/Division Office for operational/other expenses of the OU
 - **Withdrawals/Payments** – amount of check/disbursement
 - **Balance** – running balance of the cash in bank
 12. **Breakdown of Withdrawals/Payments** – amount of payments made shall be extended under the appropriate expense classification column of PS, MOOE, or OTHERS.
- C. The total of the "Cash in Bank - Withdrawals/Payments" column must always equal to the sum of the totals of the "Breakdown of Withdrawals/Payments" columns.
- E. New sheet shall be used 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.
- F. The total of the "Withdrawals/Payments" column shall always be equal to the sum of the totals of the "Breakdown of Payments".
- G. 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.
- H. Every sheet shall be certified by the Disbursing Officer as follows:
- "CERTIFIED CORRECT:
- _____
Signature Over Printed Name
Disbursing Officer"
- I. A certified true copy of this register together with all original Disbursement Vouchers and its supporting documents shall be submitted to the Accounting Unit of their respective Central/Regional/Division Office for recording of transactions in the books of accounts.