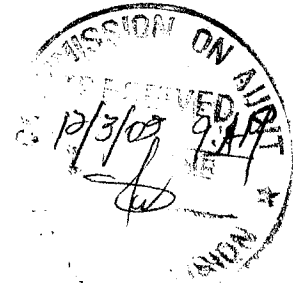




Republic of the Philippines
COMMISSION ON AUDIT
Commonwealth Avenue, Quezon City



CIRCULAR

No. 2003-006

Date: DEC 02 2003

TO : Heads of Departments, Agencies, Bureaus and Offices of the National Government, Heads of Financial Management Services, Chief Accountants/Heads of Accounting Units; COA Assistant Commissioners; COA Directors; Heads of Auditing Units, and All Others Concerned

SUBJECT: USE OF SIMPLIFIED ACCOUNTING FORMS FOR FINANCIAL TRANSACTIONS OF GOVERNMENT UNITS WITHOUT COMPLETE SET OF BOOKS OF ACCOUNTS

- 1.0 This Circular is issued to prescribe simplified accounting forms to report and monitor financial transactions of government units without complete set of books of accounts.
- 2.0 For this purpose, the following registers are hereby prescribed:
 - 2.1 **Cash Receipts Register (CRR) – Annex A.** This form shall be used to record as well as monitor collections and deposits of government units
 - 2.2 **Petty Cash Register (PCR) – Annex B.** This form shall be used to record cash advances/replenishments/disbursements for authorized petty and other miscellaneous expenses.
 - 2.3 **Cash in Bank Register (CBR) – Annex C.** This form shall be used to record withdrawals/checks issued/charged to deposits with Authorized Government Depository Bank (AGDB).
- 3.0 The Collecting/Disbursing Officers shall submit the certified xerox copies of the abovementioned Registers together with original supporting documents to the accounting units of their respective Central/Regional/Division Offices for recording in the books of accounts.
- 4.0 This Circular shall take effect January 1, 2004.


GUILLERMO N. CARAGUE
Chairman