

CASH RECEIPTS JOURNAL (CRJ)

INSTRUCTIONS

A. This special journal is used to record the RCD/CRReg submitted by the collecting officer/s to the Accounting Division/Unit. It shall be maintained in the Accounting Division/Unit by fund cluster.

B. This journal shall be accomplished as follows:

1. **Month** – month covered by the journal
2. **Entity Name** – name of the agency/entity
3. **Fund Cluster** – the fund cluster name/code in accordance with the UACS
4. **Sheet No.** – number of sheet of the journal, which shall be one series for each year
5. **Date** – date of recording in the journal
6. **RCD/CRReg No.** – Report of Collections and Deposits or Cash Receipts Register number
7. **JEV No.** – number assigned to the JEV
8. **Name of Collecting Officer** – name of the Collecting Officer/Cashier
9. **Collections-Debit** – amount collected based on the ORs issued
10. **Collections-Credit Columns** – amount of income or other receipts collected per nature of collections/receipts
11. **Collections-Sundry-UACS Object Code** – the code of the account credited for which no column has been provided
12. **Collections-Sundry-P (Posting Reference)** – put a check "√" mark to indicate completion of posting in the appropriate GL account
13. **Collections-Sundry-Amount** – amount to be credited to the account
14. **Deposits-Debit Columns** – amount deposited based on the validated deposit slip
15. **Deposits-Sundry-UACS Object Code** – the code of the account debited for which no column has been provided
16. **Deposits-Sundry-P (Posting Reference)** – put a check "√" mark to indicate completion of posting in the appropriate GL account
17. **Deposits-Sundry-Amount** – amount to be debited to the account
18. **Deposits Credit** – amount deposited as deduction from the accountability of the Collecting Officer/Cashier

C. The sundry columns shall be summarized/recapitulated and shall be shown below the totals using the format below:

Recapitulation:

Account Code	P	Amount	
		Debit	Credit
Total			

D. A new sheet shall be started at the beginning of each month. Each sheet shall be footed and the totals carried forward to the next sheet. The succeeding sheet shall start with the totals brought forward. The totals of the debit and credit columns must be equal.

E. At the end of the month, posting to the GL shall be made directly from this journal. A check "√" mark immediately underneath the total of the amount columns shall be made to indicate completion of posting to the GL.

F. Every sheet shall be certified by the Chief Accountant/Head of Accounting Division/Unit as follows:

“Certified Correct:

(Signature over Printed Name)
Chief Accountant/Head of Accounting
Division/Unit”