

GRADE 8: TERM 2 CASH RECEIPT JOURNAL

Cash receipt journal.

- It is a journal used to record all cash received by a business.

Source document used.

- Cash register roll (RR)
- or receipt

service business.

- offer activities or perform tasks for money.
- example: repair service, salons, bank service, consultant, lawyers.

Cash Receipts Journal of Baron Services – January 2019							CRJ 1		
Doc No	Day	Details	Fol -	Analysis of receipts	Bank	Current Income	Sundry Accounts		
							Amount	Fol.	Details

Source document – Cashregister roll (CRR) or Receipt (Rec)

Date of transaction

Name of the person or business from whom cash was received

Every amount received per source document

Total cash received per day (correspond with deposit slip)

Amount received for services rendered

Amounts received for "other" items are recorded here

Steps to be followed to record transactions in the cash receipt journal.

1. Identify the source document number.
2. Identify the date of the transaction.
3. The details:
 - The name of the person who deposited the cash.
 - If it was received from the records of the cash register roll, write "Cash" in the details column
4. Determine the amount.
5. Determine whether the amount should be recorded in both the analyses of receipt column and Bank column.
 - If there is one transaction on that day record the same amount in both the bank account column and analyses of receipt
 - If there are two transactions on the same day, in the bank column add the two amounts and record the total.
6. Determine what was the cash received for

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Léo Pomar

A red circular graphic with a gradient, appearing as a partial circle or a stylized arrow pointing to the right, located on the right side of the light blue bar.

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