

SAM - CASH

REPORT OF COLLECTIONS (Renumbered 2/1965)

8092

Agencies will prepare a report of collections unless they record directly in the Cash Receipts Register the amount collected from each payer or the amounts represented by a series of receipts. The report of collections then is the basis for a summary entry in the Cash Receipts Register.

The following information normally will be included on a report of collections for amounts received from each payer for whom no receipt is written: (1) date of collection, (2) name of remitter, (3) amount received, (4) type of remittance, i.e., cash, check, or money order, unless all remittances are in cash, and (5) distribution of amount received. Agencies that prepare reports of collections normally will summarize on the reports amounts received from payers for whom receipts are written by showing (1) beginning and ending receipt numbers, (2) amount represented by the receipts, and (3) distribution of amount represented by the receipts.