

CHAPTER 3

ACCOUNTS PAYABLE PROCEDURES

<u>TOPIC</u>	<u>PARAGRAPH</u>
Introduction	3-1
a. General Ledger Accounts	
b. Principles and Procedures	
c. Voucher Accounting Distribution	
d. Coding Vouchers	
Use of Bureau Vouchers, ENG Forms 3005 and 3006	3-2
a. Use of Bureau Vouchers for Procurements	
b. Flow of Documents	
c. Estimated Accrual at Close of Accounting Period	
d. Use of Bureau Vouchers (For Cost Transfers) ENG Form 3006	
e. Intra-Appropriation Transfers	
Processing Payments for Materials and Services	3-3
a. Payments Schedule	
b. Voucher Certification	
c. Travel, Travel advances, and Adjustments for Return of Travel advances	
d. Advance Payments	
e. Payment for Services (Non-Personal) of Gage Readers, Weather Observers, Sediment Samplers, etc.	
Accrued Expenditure Register	3-4
Miscellaneous Procedures	3-5
a. Accounting for Refunds	
b. Accounting for Adjustments	
c. Refund of Contributed or Advanced Funds	
d. Release of Unused Contributions or Advances in Escrow	
e. Refund of Unexpended Balances - Consolidated Working Funds	
f. Moneys Withheld from Contractors	
Filing and Reconciliation	3-6
a. Paid Vouchers File	
b. Unpaid Vouchers File	
Disbursement Procedures and Records	3-7
a. Retention of Records	
b. Adjustment of Errors in Accounts	

ER 37-2-10

1 Apr 69

<u>TOPIC</u>	<u>PARAGRAPH</u>
Disbursement Procedures and Records (Cont*d)	
c. Prompt Payment of Creditors	
d. Discounts	
e. Payments to Government Printing Office	
f. Certificates of Settlement	
g. Settlement of Certain Real Estate Transactions	
Intradistrict Transfers	3-8
Cash Disbursements Register	3-9
a. Register Description	
b. Summary Postings	
Use and Accounting for Imprest Funds	3-10
The Comptroller General of the United States	3-11
General Accounting Office	3-12