

CHAPTER 3  
Forms and Records

3-1 Bureau Voucher (Procurements). a. General. Bureau Voucher (Procurements), ENG Form 3005, also used in the Corps of Engineers civil accounting system, is prescribed as the posting medium for processing all accounts payable transactions from supporting data to cost ledgers, allotment ledgers) and the Accounts Payable Register. This form is designed for describing the transactions; indicating the financing appropriation or fund, the general ledger and subsidiary cost accounts and amounts chargeable, the total credits to accounts payable accounts and adjustments; indicating postings to the transaction registers and allotment ledgers as to amount of undelivered order liquidated) and amount actually payable; identifying the transaction by bureau voucher number, and the disbursement or adjustment voucher covering the payment therefor; and recording the names or initials of the employees-processing the voucher. The blocks on this and other voucher forms described hereinafter for "Accounting Distribution Made By" with "Date", and "Posted By" are for recording the names or initials of the employees performing the accounting classification, with the date of such action, and of those making postings to ledgers, block tickets, or registers.

b. Description of ENG Form 3005. (1) The upper portion of the form is designed for showing the names of the installation and the creditor, brief description of the goods or services received, and reference data relating the transaction to procurement records, property records, etc.

(2) Accounting Classification. This section of the form is provided for listing complete identification of cost and allotment accounts affected.

(3) Objective Class. Not applicable to military accounting system. Objective classification data will be derived from disbursement documents.

(4) General Ledger Account No. These columns are for listing the general ledger accounts to be debited or credited with the amounts (or summary totals) of Accrued Expenditures.

(5) Obligations Liquidated. Amount of outstanding undelivered orders represented by the transaction covered by the voucher. In the case of a partial shipment, this amount will be the full amount of the transaction; in the case of a "final" shipment, it will be the full or remaining portion of the obligation depending upon whether the order was filled in a single or several shipments.

(6) Accrued Expenditures.

(a) Amounts applicable to the accounts identified in "Accounting Classification" are entered in this column and should be summarized as appropriate for posting to allotment and general ledgers.

(b) Adjustments. If there are adjustments, plus or minus, subsequently determined upon voucher examination to be actually payable in amounts different from those originally vouchered, they will be indicated on the lines for each account affected. These adjustments will be summarized periodically through the use of another ENG Form 3005, which will refer to the ENG Forms 3005 originally processed for the transactions and will indicate the projects, cost accounts, general ledger accounts, etc., with the summarized adjustment amounts involved, plus or minus, as shown in the original vouchers examined and approved for payment.

(7) Audited - Amount to Pay. This section is for the voucher examiner (invoice auditor) to indicate the total amount to be paid, and his initials.

(8) Bureau Voucher Number and Date. The documents supporting the bureau voucher, and the ENG Form 3005 will be identified by the prefix "V" and a compound number. A new series of numbers will be initiated for each month with necessary fiscal year and month identification such as: VI - 77-8, denoting Oct, FY 1977, voucher No. 8; or VI2-77-8, denoting Sep, FY 1977, voucher No. 8. The date will be the calendar date of the assignment of the number. \*

(9) D. O. Voucher Number and Date. These will be the number and date of the disbursement or adjustment voucher processed to pay for the transaction.

3-2 Bureau Voucher (For Cost Transfers).

a. General. Bureau Vouchers (For Cost Transfers) ENG Forms 3006 and 3006a, also used in the Corps of Engineers Civil accounting system, will be used for transferring costs from one project to another financed with the same or different Military appropriations or funds available to the installation, and as the accounting medium for recording billing to private parties and to Government activities other than those financed by Military funds available to the installation. Separate forms will be prepared for each appropriation or fund involved. ENG Form 3006a is designed for billing (accounts receivable) transactions; and ENG Form 3006, for accounts payable transactions.

b. Description of ENG Forms 3006 and 3006a. The formats of the ENG Form 3006 (payable) and ENG Form 3006a (receivable) are similar except for the amount columns. In practice, these forms are further distinguished, one from the other, by the assignment, on the last line, of a "B" number for accounts receivable bill and a "V" number for accounts payable voucher.

(1) The upper part of the form is provided for showing the name of the installation and a description of the articles or services transferred. The lines at the top of the form, and the blocks at the bottom of the form, for field units, will not be used in the military accounting system.

(2) The instructions provided in paragraph 3-1, b(2) thru (4) above are applicable to ENG Forms 3006 and 3006a. The instructions contained in paragraph 3-1, b(5) and (6) are applicable to ENG Form 3006. Separate columns are provided for entry of debit and credit amounts to cost accounts and for summary totals to general ledger accounts.

(3) Numbers and Dates of Bill and Voucher Forms. ENG Forms 3006 or 3006a will be assigned both a Bill, or Voucher Number, and a D. O. Voucher number.

(a) Bill. The number of the ENG Form 3006a (accounts receivable) form will consist of the prefix "B" and a compound number. A new series of numbers will be initiated for each month with necessary fiscal year and month identification such as: B 1-77-8, denoting Oct, FY 1977, bill No. 8; or B 12-77-8, denoting Sep, FY 1977, bill No. 8. The date will be the calendar date of assignment of the number.

(b) Voucher. The number of the ENG Form 3006 (accounts payable) form, when it is required to transfer costs from another project under the installation, will consist of the prefix "V" and will be numbered in the same series and dated similarly as ENG Form 3005.

(c) D. O. Voucher and Date. These will be the number and date of the disbursement, collection, or adjustment voucher processed to pay for the voucher or collect the bill.

### 3-3 Journal Entry.

a. General. Journal Entry, ENG Form 3007, also used in the Corps of Engineers Civil accounting system; will be used for processing transfers between cost accounts of the same project or between general ledger accounts, including transfers to effect distributions of labor, distributive costs, etc.; to effect corrections of errors in previous postings to accounts; and to transfer between available funds accounts the full amount of confirmed deposits recorded for the month and the full amount of checks issued during the month. Postings will be made from ENG Form 3007 directly to the ledger accounts affected.

b. Description of ENG Form 3007. This form is similar to ENG Form 3006. The number and date of ENG Form 3007 will be determined similarly as for ENG Form 3005 and 3006, except that the number will be in a separate series prefixed with the letter "J".

3-4 Summary Journal Entry. a. General. Summary Journal Entry, ENG Form 3007a, also used in the Corps of Engineers civil accounting system, will be used for summarizing debits and credits to general ledger accounts from monthly totals of the columns in the Accounts Receivable, Accrued Expenditure, and Funds Receipts and Disbursements Registers and allotment accounting records. Entries will be made from summary journal entries directly to general ledger accounts.

b. Description of ENG Form 3007a. (1) The upper part of the form is designed for showing the name of the District, the period covered and the nature of the register or record summarized.

(2) The body of the form is designed for listing the general ledger account numbers, with amounts to be debited and credited. Columns for appropriation symbol are not applicable to this system.

(3) At the bottom of the form is a certification for accomplishment by the employee preparing the entry for attesting to the correctness thereof, and blocks for the employee posting the entry to the general ledger to place his initials and the actual date of the posting.

(4) Summary Journal Entry No. and Date. Summary journal entries will be numbered and dated in the same manner and included in the same series as Journal Entry, ENG Form 3007.

3-5 Continuation Sheet (Bureau Voucher or Journal Entry). Continuation Sheet (Bureau Voucher or Journal Entry), ENG Form 3008, also used in the Corps of Engineers civil accounting system, is provided for use in those cases where the space provided on the prescribed bureau vouchers or journal entries for recording the transactions is insufficient.

3-6 Voucher and Schedule of Payments. The following Standard Form's will be used in accordance with AR 37-107:

- SF 1166 - Voucher and Schedule of Payments (Original)
- SF 1166a - Voucher and Schedule of Payments (Memorandum Copy)
- SF 1167 - Voucher and Schedule of Payments - Continuation Sheet (Original)
- SF 1167a - Voucher and Schedule of Payments - Continuation Sheet (Memorandum Copy)

The Voucher and Schedule of Payments will be used to schedule all basic vouchers (SF 1012, SF 1034, SF 1113, and others, including invoices) citing the installation\*s funds, that are payable by cash, check or voucher deduction. A separate SF 1166 may be prepared for payments from funds of another installation as transactions for others.

- \* 3-7 DA Form 3974 (Installation Block Ticket). This form may be used in accordance with AR 37-108, if desired, in lieu of individual vouchers, as the posting medium to ENG Form 3027 (Funds Receipts and Disbursements Register).

3-8 Funds Receipts and Disbursements Register. a. Description, This register, ENG Form 3027, is designed to serve as a book of original entry for recording all fund receipts and disbursements transactions, as they affect both the cash accounts and other accounts, and for arriving at monthly totals for summary posting to the general ledger. Except for Approved Operating Budgets (AOB) received for O&MA and recording resources made available by the AOB, entries are made in the register from disbursement vouchers and collection vouchers (or block tickets based thereon); advices of allotment, etc, in the columns as described below:

<u>Column</u>	<u>Description</u>
(a)	Date of voucher (or other document).
(b)	Reference - Voucher number (or description of document)
(c) to (f)	<u>Available Funds</u> . A debit and credit column each for account 1000 Disbursing Officer*s Cash, and account 1020 Funds with Treasury.
(g) to (j)	<u>Other Accounts to be Debited</u> . (g) Accounts Payable, account 2100 (h) Accrued Payroll, account 2201 (i) and (j) <u>General</u> . Debits to accounts for which separate columns are not provided. Column (i) is for the general ledger account number and column (j) is for the amount.
(k) to (n)	<u>Other Accounts to be Credited</u> . (k) Accounts Receivable, account 1100 (l) Unapplied Deposits, account 2400 (for voucher deductions) (m) and (n) <u>General</u> . Credits to other accounts for which separate columns are not provided. Column (in) is for the general ledger account number and column (n) is for the amount.

b. Posting to General Ledger. (1) The Funds Receipts and Disbursements Register will be totaled at the end of each month and an ENG Form 3007a (Journal Entry (Summary)) prepared and signed by the appropriate individual executing the form. Amounts to be debited and credited will be developed either from columnar totals or by selective addition in those columns containing amounts classified to more than one account.

(2) Recording of AOB and resources made available thereby will be made by means of ENG Form 3007 (Journal Entry).

3-9 Accounts Receivable Register. a. This register (ENG Form 3003) is the book of original entry which provides for recording accounts receivable transactions from Bureau Vouchers, ENG Form 3006 (yellow), as they are issued.

b. ENG Form 3003 (Accounts Receivable Register) has been designed for manual posting with columns to be-used as follows:

- (1) Columns (a) through (d) - Self-explanatory.
- (2) Accounts to be debited.

Columns (e) through (i) - These columns are provided for recording accounts receivable or debits to other accounts.

- (3) Accounts to be Credited

Columns (j) through (r) - These columns are provided to record amounts credited for work in progress, expenses, etc.

- (4) Appropriate column headings will be inserted as required.

\* c. (Rescinded.)

d. Monthly Closing. These registers will be totaled at the end of each an a summary entry prepared for each register on ENG Form 3007a (Journal Entry (Summary)) signed by the appropriate responsible individual executing the forms. Amounts to be debited and credited to the general ledger accounts will be developed either from columnar totals or by selective addition in those columns containing amounts classified to more than one account.

e. Cancellations or Correction of Entries. When a bill is canceled, an entry reversing the original entry will be made in the Accounts Receivable Register, using ENG Form 3006a. A notation will be made in the column for "payment received" data on the line of the original entry for the canceled bill to the effect that the bill has been canceled. The same procedure applies when a corrected bill is issued, except that in addition, the new bill will be entered in the Accounts Receivable Register and the notation opposite the original billing will show a cross-reference to the corrected bill number.

\* 3-10 Accrued Expenditure Register. a. This register (ENG Form 3004) is the book of original entry for recording all accounts -payable transactions, including working fund advances, processed on Bureau Vouchers, ENG Forms 3005 and 3006 for arriving at monthly totals for posting to general ledger accounts; for registering the numbers of bureau vouchers or other forms covering advances, and disposition of unapplied deposits, and for optional registering the month and year of payment made for all bureau voucher transactions. \*

b. ENG Form 3004 has been designed for manual posting. The register columns are described as follows:

Column (a) - Bureau voucher date of each entry  
 Column (b) - Bureau voucher number  
 Column (c) - Particulars necessary to explain the transaction  
 Column (d) - Month and year payment is made  
 Column (e) - Amount of the liability due creditors  
 Columns (f) and (g) - Credits to accounts other than Accounts Payable. The code number of the general ledger account affected will be entered in column (f) and the amount in column (g).  
 Columns (h) thru (n) - Amounts applicable to specific accounts to be charged for the services or commodities received and resulting in the liability being recorded. Account designation will be inserted in blank column headings (overprinting or rubber stamps may be used) to meet the needs of individual offices.  
 Columns (o) and (p) - These columns on the debit side will be utilized in the same manner as columns (f) and (g) on the credit side.

This procedure requires that the amount of the liability and other credits be entered on the credit side of the register in Columns (e) and (g) to record the net liability, and distributed on the debit side in Columns (h) thru (p) to charge the appropriate accounts for the service or commodity acquired, thus making the registers self-balancing.

c. (Rescinded.)

d. Monthly Closing. At the end of each month, the registers will be totaled and posted by ENG Form 3007a (Journal Entry (Summary)) to the appropriate General Ledger Accounts. The Accrued Expenditure Register may be coded so far as object classification is concerned and the recapitulation thereof made periodically (monthly, semi-annually or annually).

3-11 Cash Blotter. A cash blotter will be maintained on DA Form 3994 as prescribed by Chapter 8 of AR 37-103. The total amount of confirmed deposits for the month will be developed from this record and entered on an ENG Form 3007 (Journal Entry) as a debit to General Ledger Account 1020 Funds with Treasury, and a credit to General Ledger Account 1000 Disbursing Officer\*s Cash.

\* 3-12 Check Register. a. A check register will be maintained to record daily the inclusive numbers of checks used and the total amount of checks issued. (Chap 8, AR 37-103). \*

b. Posting to General Ledger. The monthly total of checks issued will be entered on ENG Form 3007 (Journal Entry) as a debit to General Ledger Account 1000 Disbursing Officer\*s Cash, and a credit to General Ledger Account 1020 Funds with Treasury.



3-13 General Ledger. The general ledger accounts will be maintained on ENG Form 453, Standard Form 1014, or Standard Form 1014A.

3-14 Allotment Ledger, and Transaction Registers will be maintained on ENG Forms 2106 and 3036, and ENG Forms ,3030 and 3038, respectively. Complete description of these forms and procedures for their operation are contained in Chapter 5. In addition, subsidiary ledgers will be maintained for open allotments, appropriation revenues, miscellaneous receipts, and unapplied deposits as prescribed in AR 37-108.

3-15 Cost Ledgers. Cost accounts and controls will be maintained in accordance with the provisions of Chapters 6 and 7, each separate construction project and military activity in support of applicable general ledger accounts.

3-16 Other Subsidiary Records. Other subsidiary records as outlined in AR 37-108 will be maintained as applicable.