

# POSTAL BULLETIN

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SPECIAL POSTAL BULLETIN

PB 21901A—SEPTEMBER 1, 1995

## Instructions for Government Fiscal Year Closing — September 30, 1995

### Headquarters

The Postal Fiscal Year (PFY) 1995 ends September 15, 1995. Accounting Period (A/P) 13, FY 1995, will contain all activity in Budget Authorization (B/A) and Finance number detail. A/P 14, FY 1995, is a bookkeeping control period to accommodate the September 30, 1995, Government Fiscal Year (GFY) reporting requirements. Revenue and expense accruals will be generated mechanically at the national level for this period. No other revenue and expense activity will be recorded in A/P 14, FY 1995. PFY 1996 begins on September 16, 1995, and ends on September 13, 1996.

### Trial Balance and Related Reports

The Minneapolis Information Service Center (ISC) will render the National Consolidated Trial Balance Report to Headquarters according to the following schedule:

| A/P   | Ending Date | Reporting Date |
|-------|-------------|----------------|
| 12/95 | 08/18/95    | 08/24/95       |
| 13/95 | 09/15/95    | 09/27/95       |
| 14/95 | 09/30/95    | 10/04/95       |
| 15/95 | 09/30/95    | 10/10/95       |
| 01/96 | 10/13/95    | 10/19/95       |

The Minneapolis ISC will provide related financial reports within the same time frame that is normal after trial balance reporting.

### Capital and Expense Commitment Activities

All organizations must limit their expenditures to essential spending. All vice presidents must review all discretionary spending for nonpersonnel expense items. Automation and mechanization equipment expense contracts and remote barcoding sorting (RBCS) keying and maintenance contracts are considered non-discretionary spending.

*Capital.* Purchasing will not accept any requisitions after August 25 unless work is currently under way on advance requirements or the buying manager grants an exception. Capital commitments, particularly Postal Support Equip-

ment, should also be limited to essential needs. The capitalization limit will remain \$2,000 for FY 1996.

*Expenses.* Year-end requirements for expense commitment activities follow. For PFY 1995, a minimum of \$5,000 may be accrued per contract sequence number.

Purchasing and Materials will process all requisitions for the issuance of contracts against FY 1995 funds according to the following priority:

- Priority 1 — Capital commitment requisitions.
- Priority 2 — Expense commitment requisitions.
- Priority 3 — Expense non-commitment requisitions.

For requisitions received before September 15, Purchasing and Materials will make every attempt to issue the required contract in time for San Mateo processing against FY 1995 funds. Contracts for requisitions requiring issuance of a solicitation or negotiations with vendors received between now and September 15 may not be issued in time for processing against FY 1995 funds. Requisitions received after September 15 will be processed for FY 1996.

All commitment documents with award dates prior to and including September 15 must be forwarded so as to reach the San Mateo ASC no later than September 18. Advise the San Mateo ASC of all goods and services received through September 15. Send appropriate receiving reports or certified invoices to reach the San Mateo ASC no later than September 18. Budget coordinators must expedite processing of receiving reports and certified invoices to the San Mateo ASC.

If it is impossible to furnish a certified invoice in time to reach the San Mateo ASC before September 18, then complete Form 8163, *Request for Fiscal Year 1995 Expense Accrual*, found on page 9. Documentation must support these forms that are prepared for booking accruals (e.g., letters from vendors who have failed to bill for goods or services delivered). Each budget coordinator has received special instructions for processing these documents.

*Continued next page*

When you submit the actual certified invoice, include the statement "Accrued to FY 1995" on the face of the document.

Any document received at the ASC pertaining to September 16 and subsequent activity will be recorded in PFY 1996.

### USPS/GSA Purchasing Credit Card Program

San Mateo Accounting Service Center will make arrangements with Rocky Mountain Bank to ensure that expense and capital purchases incurred through September 15 have been billed and tape received by September 21.

*Expense Purchases.* Rocky Mountain Bank will forward the September 18 VISA billing tape to the San Mateo ISC for processing against A/P 13, FY 1995. The normal VISA Credit Card Payment Report will be sent to approving officials after the billing tape is processed. Expenses for purchases made with the VISA card but not included on the September 18 billing tape will be paid against FY 1996 funds. No accruals will be accepted for VISA expense card purchases.

For expense purchases, expense credit card approving officials may manually reallocate their actual expense — within non-personnel categories — to account for their credit card purchases, if they observe all guidelines on the use of the credit card.

*Capital Purchases.* VISA capital credit card purchases included on the September 18 VISA billing tape will not be processed against A/P 13, FY 1995. VISA capital cardholders must complete and forward Form 8163 to San Mateo ASC for all capital credit card purchases for goods received on or before September 15. These accruals will be reversed in A/P 01, FY 1996; the capital purchases included on the September 18 VISA billing tape will be processed in A/P 01, FY 1996.

For capital commitments, capital credit card approving officials may manually reallocate their capital budget to fund credit card purchases, if they observe all guidelines on the use of the credit card.

### Imprest Fund

Imprest fund cashiers should submit SF 1129, *Reimbursement Voucher*, for expenses incurred through September 15 to reach the San Mateo ASC by September 22. Cashiers entering SF 1129s on-line must cut off by close of business (COB) September 15 for FY 1995 expenses. *Do not use a Form 8163 for these expenses.*

### Nonpostal Training

For completed nonpostal training, offices should submit an original Form 1782, *Training Request and Authorization*, with supporting documentation (e.g., invoice, canceled check) to reach the San Mateo ASC by September 18 for payment in FY 1995. The ASC will not accept Form

1782 without supporting documentation. Do not use Form 8163 to accrue for these expenses.

### Government Printing Office

On September 15, the Government Printing Office (GPO) will deliver a magnetic tape of outstanding printing requisitions. The San Mateo ASC will establish accruals for those items not yet billed to the Postal Service that have a contractual deliver-by date of September 15 or earlier. Also on September 15, GPO will also furnish a magnetic tape of outstanding printing requisitions that have been paid by GPO but not yet billed to the Postal Service. The San Mateo ASC will also establish accruals for these items. Headquarters Printing will coordinate this accrual information with GPO and the San Mateo ASC. A minimum of \$5,000 will be accrued per GPO printing requisition.

**Note:** Headquarters Printing Office will also coordinate non-GPO printing accruals. Printing purchases against blanket purchase agreements (BPAs) will not be accrued.

### FEDSTRIP

Headquarters offices authorized to make FEDSTRIP purchases should anticipate their needs through *September 15* and issue FEDSTRIP requisitions *no later than September 1*.

*Exception:* The material distribution centers (MDCs) may place FEDSTRIP orders through September 15. However, the St. Louis ASC must be advised no later than COB *September 15* of all orders placed after September 1.

### Utilities: Nonrevenue Office Only

By September 18, all applicable offices must submit utilities bills to San Mateo ASC. If it is impossible to furnish a certified invoice in time, then complete Form 8163.

**Note:** The San Mateo ASC will not accrue utility expenses.

### Travel

All Headquarters offices must promptly submit travel and/or relocation vouchers through the proper administrative channels to the San Mateo ASC on the following schedules:

1. Vouchers for all travel and/or relocation performed through September 15 must be received by the San Mateo ASC by September 18. Do not use Form 8163 to accrue for these expenses.

**Note:** The traveler may need to request a hotel bill, car rental bill, etc., as of September 15 and submit a travel voucher for all expenses incurred as of September 15.

2. Corporate Accounting at Headquarters will arrange with travel agencies to accrue expenses incurred for transportation costs under the American Express Government Travel System (GTS).

3. Costs incurred from relocation management firms services (e.g., transportation of household goods and

home sale expenses) through September 15 will be accrued by Corporate Accounting at Headquarters.

### Liquidation of Accruals

Accruals must be liquidated as soon as possible. Offices submitting accruals must monitor their accruals and

payments against those accruals to ensure that the accruals are properly liquidated. All FY 1995 accruals processed by the San Mateo ASC that remain unliquidated at the end of A/P 06, FY 1996 will be reversed automatically as a prior year credit. Subsequent payments will be charged to the appropriate budget finance number as a FY 1996 expense.

## Field Closing Instructions

These Postal Fiscal Year (PFY) closing instructions and reporting dates published supplement the procedures followed during the normal accounting periods and/or quarterly reports. Address questions about these instructions to the local post office or district office for clarification or technical assistance.

A reference chart of closing instructions also accompanies this article (see page 11).

### I. ACTIVITIES AFFECTING THE INFORMATION SERVICE CENTER (ISC)

#### A. Statement of Account Activities

The Accountbook for PFY 1995 continues through close of business (COB) September 15. Postmasters of CAG A–G offices and installation heads of processing and distribution centers (P&DCs), air mail centers (AMCs), remote encoding centers (RECs), bulk mail centers (BMCs), the Philatelic Fulfillment Center, Stamp Depository, and the Stamped Envelope Unit submit a statement of account that includes financial transactions from August 19 through September 15. Identify this statement as A/P 13 and submit it on Form 1555, *Statement of Account (CAGs A–G)* (July 1993 edition). Offices and installations that use the Standard Field Accounting System (SFAS) will transmit the computerized Statement of Account (SOA) and mail a hard copy of the SOA to the ISC as usual. *The deadline for data entry of SOAs for all CAGs H–L offices not on SFAS is extended only to the second Monday (noon, central daylight time), September 25, of A/P 01, FY 1996.* Normal quarterly processing deadline will resume in Quarter I, FY 1996.

Postmasters of CAG H–L offices must submit a statement of account for Quarter IV, covering May 27 through September 15, 1995. CAG H and J offices submit Form 1554, and CAGs K and L submit Form 1553. All other offices must submit the statements of account to their district for on-line entry no later than Tuesday, September 19. The normal accounting period support detail items listed below must accompany them.

Account identifier code (AIC) support documents required:

|     |  |
|-----|--|
| 025 | Form 3508, <i>Requisition for Saleable Items (Other than Stamps)</i> . |
| 197 | Form 1481, <i>Register of Checks Drawn on Symbol 9500</i> .            |

|         |  |
|---------|--|
| 501     | Form 17, <i>Stamp Requisition</i> .  |
| 502     | Form 17, <i>Stamp Requisition (Bird Stamps)</i> .  |
| 510     | Form 3238, <i>Stamps and Stamped Paper Destruction Certificate</i> .                                       |
| 511     | Form 3238, <i>Stamps and Stamped Paper Destruction Certificate (Bird Stamps)</i> .                         |
| 600     | Form 3508, <i>Requisition for Saleable Items (Other than Stamps)</i> .                                     |
| 601     | Copy of transmittal document.  |
| 607–612 | Form 3236, <i>Uniform Allowance Cap Disbursements</i> (in duplicate) and original of the vendor's invoice. |

Identify the required support documents with the AIC and finance numbers. The totals expressed in the support documents must agree with the amounts in the respective AIC and be arranged in the same order as listed on the statement of account.

1. *Less-Than-Bulk Stamp Requisitions*. Eliminate in-transit stamp shipments between the stamp distribution office/stamp distribution network (SDO/SDN), and associate offices. Post offices should carefully estimate their requirements and requisition in sufficient time to permit shipments by the SDO or the SDN no later than Friday, September 8. They should check in stamp stock promptly upon receipt and enter it in the Accountbook. In case of an emergency shipment, the district must ensure that the applicable office makes the proper entries in its Accountbook.
2. *Bank Reconciliations*. All banking post offices must reconcile their bank statements as of September 15 to balances reflected on statements of account in AIC 802, Cash in Bank (see Handbook F-1, *Post Office Accounting Procedures*, 351).
3. *Stamp Stock Inventories*. Verify stamp stock records by September 15 (see Handbook F-1, 437).
4. *Local Procurement of Supplies*. Offices must anticipate their A/P needs and procure early in the A/P. They must pay promptly all approved bills for goods and services authorized for payment.
5. *Unpaid Expenses for the Period Ending September 15 and Prior Periods — Non-Users of Walker System*. Offices must identify all unpaid expenses and establish them in appropriate trust funds to charge them to the

current fiscal year. Otherwise, these expenses will be erroneously charged to PFY 1996. If any bills normally paid at the post office for supplies and services received for September 15 and prior are unpaid, record them in the appropriate expense AIC on the Disbursements side and make an offsetting entry on the Receipts side as Trust Funds Received on Form 1410. When post offices pay these charges, they must make an entry for the trust fund withdrawal.

Any unpaid invoices and bills for services covering the period prior to September 15 must be itemized and entered to trust, AIC 080. On the spreadsheet, show the name of each vendor, the invoice date, AIC, and the total unpaid amount for utilities, metered fuel, communications, etc. Do not send the listing to the ISC. At the time of payment, the amount reflected in Trust Funds Withdrawn, AIC 480, is always the same as the amount originally recorded in Trust Funds Received, AIC 080, even though the amount paid is different from the amount originally recorded.

APARS will remain open for FY 1995 processing through Friday, September 22. It is important for District Accounting Offices to enter all bills for FY 1995 by Friday, September 22.

**Accruals — Goods and Services Received But Not Invoiced.**

If goods and services have been received but an invoice has not been received, District Accounting Offices should accrue the expense in FY 1995.

**Example 1**

Goods are received for \$1,000. An invoice has not been received. The following entries should be made on the A/P 13 statement of account:

*SFAS/SFAP/Post Office (SOA Office)*

|         |         |         |         |
|---------|---------|---------|---------|
| AIC 064 | \$1,000 | AIC 546 | \$1,000 |
|---------|---------|---------|---------|

Invoice is received for \$1,000 in FY 1996. Make the following entries in FY 1996.

*Clearing Accruals — District Office SFAS/SFAP — APARS Reporting Office*

|         |          |         |         |
|---------|----------|---------|---------|
| AIC 546 | -\$1,000 | AIC 464 | \$1,000 |
|---------|----------|---------|---------|

**Note:** Entry to AIC 546 is negative.

*Clearing Accruals Post Office (SOA Office) — APARS Office*

|        |         |         |         |
|--------|---------|---------|---------|
| AIC326 | \$1,000 | AIC 464 | \$1,000 |
|--------|---------|---------|---------|

**Note:** Statement of Accounts offices must send invoice to Accounting for payment.

**APARS**

Enter the invoice for \$1,000 in APARS under General Ledger Account (GLA) number 52101 and appropriate finance number for SFAP offices.

Enter the invoice for \$1,000 in APARS under GLA number 25312.426 and appropriate finance number for post offices (SOA).

If not on APARS, issue no fee money orders:

|         |         |         |         |
|---------|---------|---------|---------|
| AIC 100 | \$1,000 | AIC 464 | \$1,000 |
| AIC 101 | \$0.85  | AIC 586 | \$0.85  |

**Example 2**

Goods are received for \$1,000. The following entries should be made on the A/P 13 Statement of Account:

*SFAS/SFAP/Post Office (SOA Office)*

|         |         |         |         |
|---------|---------|---------|---------|
| AIC 064 | \$1,000 | AIC 546 | \$1,000 |
|---------|---------|---------|---------|

An invoice is received for \$970 in FY 1996. Make the following entries in FY 1996.

*Clearing Accruals District Office SFAS/SFAP — APARS Reporting Office*

|         |          |         |         |
|---------|----------|---------|---------|
| AIC 546 | -\$1,000 | AIC 464 | \$1,000 |
|---------|----------|---------|---------|

*Clearing Accruals Post Office (SOA Office) — APARS Office*

|         |       |         |         |
|---------|-------|---------|---------|
| AIC 326 | \$970 | AIC 464 | \$1,000 |
| AIC 546 | -\$30 |         |         |

**APARS**

Enter the invoice for \$970 in APARS under GLA number 52101 and appropriate finance number for SFAP offices.

Enter the invoice for \$970 in APARS under GLA number 25312.426 and appropriate finance number for post offices (SOA offices).

**Note:** Statement of Account offices may pay bills under \$1,400. Follow Handbook F-1 723.1 procedures for payments requiring two money orders. If not on APARS, issue no fee money orders:

|         |        |         |         |
|---------|--------|---------|---------|
| AIC 100 | \$970  | AIC 464 | \$1,000 |
| AIC 101 | \$0.85 | AIC 586 | \$0.85  |
| AIC 546 | -\$30  |         |         |

**Example 3**

Goods are received for \$1,000. The following entries should be made on A/P 13 Statement of Account:

|         |         |         |         |
|---------|---------|---------|---------|
| AIC 064 | \$1,000 | AIC 546 | \$1,000 |
|---------|---------|---------|---------|

An invoice is received for \$1,100 in FY 1996. Make the following entries in FY 1996.

*Clearing Accruals District Office SFAS/SFAP — APARS Offices*

|         |          |         |         |
|---------|----------|---------|---------|
| AIC 546 | -\$1,000 | AIC 464 | \$1,000 |
|---------|----------|---------|---------|

**Note:** Entry to AIC 546 is negative.

*Clearing Accruals SOA Office — APARS Offices*

|         |         |         |         |
|---------|---------|---------|---------|
| AIC 326 | \$1,000 | AIC 464 | \$1,000 |
|---------|---------|---------|---------|

**APARS**

Enter the invoice for \$1,100 in APARS under GLA number 52101 and appropriate finance number for SFAP and SFAS offices.

Enter the invoice for \$1,000 under GLA number 25312.426 and \$100 under GLA number 52101 and appropriate finance number for post offices (SOA offices).

If not on APARS, issue no fee money orders:

|         |         |         |        |
|---------|---------|---------|--------|
| AIC 100 | \$1,100 | AIC 546 | \$100  |
| AIC 100 | \$0.85  | AIC 586 | \$0.85 |
| AIC 464 | \$1,000 |         |        |

6. *Utilities, Metered Fuel, and Communications.* Postmasters must make every effort to pay all these bills on hand as of September 15. To determine normal service ending date of all bills not received, research the previous bill. Estimate all those with a service ending date of September 15 or earlier.

**Note:** If all billings with a service ending date through September 15 were paid, no estimate is required.

Post the estimated amount on the Disbursements side for the appropriate expense AIC, and offset it with an entry to Trust Funds Received. List the estimated amounts offset as Trust Funds Received, the same as other unpaid expenses in the itemized statement of the Trust Funds Received balances outlined above. When paid in subsequent periods, record them as Trust Funds Withdrawn. If the actual payment differs from the estimated amount, record the difference as shown for other unpaid expenses.

7. *Food Coupon Transaction Fees.* Postmasters at post offices participating in the Federal Food Coupon Program must submit all Authorization to Participate (ATP) vouchers accepted through COB Friday, September 8, to the District Food Coupon Office to arrive no later than September 15. (See Handbook F-49, *Federal Food Coupons*, 430–440.)

The district will compute the total of the transaction fees and include the amount in AIC 170, Food Coupon Transaction Fee, on the statement of account for September 15. Make an offsetting entry to AIC 814, Suspense.

Offices follow normal end of month procedures after COB September 16.

8. *Symbol 9500 Checks.* All blank stock for 9500 Treasury checks *must* be returned to the Minneapolis ISC no later than (NLT) September 30. This will terminate the use of Treasury checks in the field.

**B. Miscellaneous Activities**

1. *All Vehicle Maintenance Facilities (VMFs) Using USPS-Owned Vehicles.* All offices conducting their final vehicle sale for FY 1995 must submit a copy of SF Form 97, *The United States Government Certificate of Release of a Motor Vehicle*, in time to reach the San Mateo ISC before COB Friday, September 15. Transmit microcomputer data by COB September 18, at 5 p.m. eastern standard time (EST).

2. *Official Mail Accounting System (OMAS) Transactions.* All OMAS transactions dated September 15 or earlier must be input to the Minneapolis ISC via the Distributed Data Entry/Distributed Reporting System (DDE/DR) no later than September 18. This includes original transactions as well as corrections of all suspended transactions. The Postal Service Financial Report (PSFR) for A/P 13, FY 1995, will include transactions dated through September 15. The one A/P lag has been eliminated. Transactions dated after September 15 should be handled in the normal manner and will be included in A/P 01, FY 1996.

3. *Special Reminders*

- Transactions recorded in trust funds must also be recorded in Section VII, Trust Funds, on the reverse side of the statement of account.
- Districts should ensure that all their CAG A–J offices mail Form 835, *Quarterly Report of Originating Registered and COD Transactions*, to the district for keying via the on-line system no later than September 30, for completion of data entry by October 5.
- Submit Form 2130, *Claim for Loss — Initial Letter*, to the Minneapolis ISC before September 15. The date of the entry to the Claim for Loss AIC (519, 520, 633) in the Accountbook must be in A/P 13 or Postal Quarter (PQ) IV.
- Fund Cost Transfers. All managers of administrative services must ensure that Form 7370, *Request for Funds Transfer*, is input in the Journal Voucher Transfer (JVT) System by COB Friday, September 15. If these forms cannot be entered in the JVT System by this date, they must be mailed to reach the Minneapolis ISC, General Accounting Section, by Tuesday, September 19.

**II. MISCELLANEOUS ACTIVITIES AFFECTING THE ST. LOUIS ISC****A. Project Authorization Control System (PACS) Documents**

All capital and expense commitment documents, Forms 4211, *Facility and Fixed Mechanization Project Contract Commitment Order*, must be received by September 15 at the St. Louis ISC for A/P 13, FY 1995, processing. Commit-

ment documents received after September 15 will be recorded in A/P 01, FY 1996.

By September 8, the St. Louis ISC must receive all capital and expense payment documents, Forms 4211-A, *Facility and Fixed Mechanization Project Contract Payment Authorization*, and Form 4211-B, *Invoice and Payment Authorization*, approved by contracting officers for A/P 13 processing. Checks will be dated September 15.

By September 15, the St. Louis ISC must receive all appropriate Forms 1233, *Project Financial Change/Completion Report*, pertaining to A/P 13 and prior. During A/P 13, a special year-end capital investment close-out is required whereby field-funded capital contracts and modifications must be approved by the area finance manager or the senior budget and financial analyst before the contract award.

#### **B. Vehicle Hire**

By September 19, all postal installations having vehicle hire for A/P 13, ending September 15, must submit their payment certification reports to their servicing VMF for input into the Vehicle Management Accounting System (VMAS) for transmission by September 26.

No later than September 15, submit all prior period Forms 1804-B to the St. Louis ISC. Submit Forms 1804-C, *Postmaster's Certification of SDM Equipment Maintenance*, to the St. Louis ISC by September 20.

#### **C. FEDSTRIP Procurement**

All offices should anticipate their needs through September 15 and submit FEDSTRIP requisitions no later than September 1. Do not submit requisitions for September 2 through September 15 except for items needed for emergencies.

#### **D. Uniform Allowances**

By September 8, submit all invoices older than 10 working days to the appropriate district. The district must process and transmit all invoices to the St. Louis ISC by COB September 12.

#### **E. Money Orders**

Postmasters must submit money order vouchers to the St. Louis ISC in accordance with Handbook F-1, *Post Office Accounting Procedures*, 545. Post offices on the Money Order Voucher Electronic Transmission (MOVET) system send in vouchers only on an exception basis when the electronic transmission fails.

#### **F. Passport Activity**

Postmasters must submit Form 5660, *Summary of Passport Applications Accepted*, to the St. Louis ISC on a normal Quarter IV schedule for A/P 13, FY 1995, and PQ I, FY 1996.

### **III. MISCELLANEOUS ACTIVITIES AFFECTING THE SAN MATEO ISC**

#### **A. All Offices Using USPS-Owned Vehicles**

The San Mateo ASC will make arrangements to accrue expenses incurred for commercial oil company credit card purchases.

Certified invoices or receiving reports for bulk fuel and oil purchases other than Blanket Purchases Authorizations (BPAs) with delivery dates of September 15 or prior must reach the San Mateo ISC by September 18.

All Forms 4541, *Order-Invoice for Vehicle Repair (Commercial Work Order)*, and vehicle washing invoices for work completed through September 15 must be submitted to the appropriate support VMF by September 18 for entry into VMAS and subsequent transmission to San Mateo for payment processing.

No accrual Form 8163 entries are required for activity relating to bulk fuel and oil purchases.

#### **B. Mail Transport Equipment Centers**

Each Mail Transport Equipment Center (MTEC) will prepare EASC Form 60, *Mailing Repair Center Summary Cost of Material Used*, for the period ending September 15 (see Handbook F-28, *Mailbag Accounting and Reporting*, section 231.2). The next reporting period, A/P 01, FY 1996, will cover September 16 through October 13.

#### **C. Payment or Submission of Bills**

It is important for the year-end closing of accounts that all postal installations promptly certify and transmit to the San Mateo ASC those bills and receiving reports for goods and services received through September 15 that the San Mateo ASC must pay. Submit these bills in time to ensure receipt at the San Mateo ASC no later than September 18. In order for the ASC to account for the remaining FY 1995 procurement items properly, please note:

1. *Expense Items.* If goods or services were received before September 16 on contracts, purchase, or delivery orders, the receiving reports and certified invoices must reach the San Mateo ISC by September 18.

Evidence of receipt (receiving reports and certified invoices) on expense items are the documents used by the San Mateo ASC to charge cost to the proper fiscal year.

If offices have evidence of receipt of goods or services, but fail to notify the ASC, these costs will be charged to their FY 1996 budget.

If invoices for goods and services were received BPAs, certify the BPA cover memorandum, attach appropriate invoices, and mail in time for receipt at the San Mateo ASC by September 18.

**Note:** It may be necessary to change the BPA's September cover sheet cutoff to September 15 to submit the

cover sheet to the San Mateo ISC in time. There will be no accruals for BPAs.

2. *Capital Equipment Items.* During A/P 13, a special year-end capital investment close-out is required. Before the contract award, field-funded capital contracts and modifications must be approved by the area finance manager or the senior budget and financial analyst.

All capital commitment documents dated or awarded on or before September 15 must be received at the San Mateo ASC by September 18 to ensure processing in A/P 13, FY 1995. For capital orders received before September 15, submit the appropriate receiving reports to the San Mateo ASC.

3. *Establishing Expense Accruals.* This year a minimum of \$5,000 may be accrued per contract sequence number. For noncontractual miscellaneous expenses, the minimum of \$5,000 may be accrued per finance number. If it is impossible to submit a receiving report or certified invoice in time to be received at the San Mateo ASC by September 18, use Form 8163, *Request for Fiscal Year 1995 Expense Accrual*, on page 9 and mail it to the San Mateo ASC.

**Note:** When you submit the actual invoice, include the statement "Accrued to FY 1995" on the face of the document.

Each facility must review its service contracts and submit to the San Mateo ASC Form 8163 for any unbilled goods and services received September 15 and prior that states the amount to be accrued for FY 1995. Only if no certified invoice or receiving report was previously submitted, use Form 8163 appearing on page 9. For each contract, submit one Form 8163, signed by an appropriate individual. The San Mateo ASC must receive this notification by September 18.

**Note:** Do not submit Form 8163 if a certified invoice or receiving report was already submitted.

4. *USPS/GSA Purchasing Credit Card Program.* National Accounting will make arrangements with Rocky Mountain BankCard System to ensure that expense and capital purchases incurred through September 15 have been billed. Do not use a Form 8163 to accrue for these expenses.

For expense purchases, Rocky Mountain Bank will forward the September 18 VISA billing tape to the San Mateo ISC for processing against A/P 13, FY 1995. The normal VISA Credit Card Payment Report will be sent to approving officials after the billing tape is processed. Expenses for purchases made with the VISA card but not included on the September 18 billing tape will be paid against FY 1996 funds. No accruals will be accepted for VISA expense credit card purchases.

For capital purchases, VISA capital credit card purchases included on the September 18 billing tape will not be processed against A/P 13, FY 1995. VISA capital cardholders must complete and forward Forms 8163 for all unpaid capital credit card purchases for goods received on or before September 15 to San Mateo ASC. These accruals will also be reversed in A/P 01, FY 1996, and the capital purchases included on the September 18 VISA billing tape will be processed in A/P 01, FY 1996, against the reversed accruals.

#### D. Claims

All offices are requested to expedite the processing of tort claims and to forward completed tort claims over \$5,000 to the San Mateo ASC as rapidly as possible. Process all claims on hand and submit them by the COB September 15 to reach the San Mateo ASC by September 18.

#### E. Travel and Relocation

Submit all travel and relocation vouchers promptly through the proper administrative channels to the San Mateo ASC on or before the scheduled due dates furnished below. Employees traveling at the beginning of the accounting period who do not anticipate further travel before the close of the accounting period must submit the voucher immediately.

1. The San Mateo ASC must receive vouchers for all travel through September 15 no later than September 22. Remote on-line field users must also input all travel vouchers in system by September 22.

**Note:** It may be necessary for the traveler to request a hotel bill or car rental bill as of September 15 and submit a travel voucher for all expenses incurred as of September 15. Do not use Form 8163 to accrue for these expenses.

2. Employees must submit vouchers involving relocation expenses incident to a permanent change of duty station, if the expense is incurred on or before September 15, no later than September 22. These expenses will not be accrued; therefore, do not use Form 8163.

#### F. Imprest Fund

Imprest Fund cashiers must submit SF Form 1129, *Reimbursement Voucher*, for expenses incurred through September 15, to reach the San Mateo ASC by September 18. Do not use Form 8163 to accrue for these expenses. Cashiers entering SF Form 1129 on-line must also cut off by COB September 15 for FY 1995 expenses.

#### G. Nonpostal Training

For training completed by September 15, offices must submit an original Form 1782, *Training Request and Authorization*, with supporting documentation (e.g., invoice, canceled check) to reach the San Mateo ASC by September 18. The ASC will not accept Forms 1782 without supporting

documentation. Do not use Form 8163 to accrue for these expenses.

**H. Government Printing Office Expense and Government Printing Office Expense Accruals**

The San Mateo ASC will receive GPO fiscal year-end billings by September 18. They will furnish an extract report to the funding offices for receipt verification and payment information. Due to time constraints, the procurement office must not return the GPO billing extract report to the ASC. There will be no opportunity to make adjustments to the extract report.

GPO will provide magnetic tapes of outstanding printing requisitions from which accruals will be established for those items with a contractual deliver date of September 15 and prior. Headquarters Printing will coordinate the accrual information between GPO and the San Mateo ASC. *Only printing requisitions greater than \$5,000 will be accrued.*

**I. American Express Government Travel System**

Corporate Accounting at Headquarters will make arrangements with the area office travel coordinators and travel agencies to accrue expenses incurred for transportation costs under the Government Travel System (GTS) program.

**J. FTS 2000 and PEN**

Corporate Accounting at Headquarters will arrange with the Raleigh Network Operations to accrue telecommunications expenses incurred for FTS 2000 and PEN.

**K. Utilities: Nonrevenue Office Only**

Submit all certified bills to the San Mateo ASC by September 18. Remote on-line field users must input all utility bills for nonrevenue offices by September 22.

Any accruals must be submitted on Form 8163. The San Mateo ASC will *not* accrue utility expenses.

**Note:** When submitting the actual invoice, include the statement "Accrued to FY 1995" on the face of the document.

**L. Systems Purchasing Contracts**

The San Mateo ASC will arrange with the vendors involved to ensure expense purchases incurred through September 15 have been billed. Do not use Forms 8163 to accrue for these expenses. *Exception:* The San Mateo ASC will coordinate the IBI accrual with the contract administrator.

**IV. MISCELLANEOUS ACTIVITIES AFFECTING THE MINNEAPOLIS ASC**

**A. Incentive Awards**

Forms 1727, *Award Recommendation/Authorization*, and Exceptional Individual Performance forms, Exceptional Individual Performance Award Authorization for PCES and EAS Employees, submitted in time to reach the Minneapolis ASC by September 12 are recorded in A/P 13, FY 1995. Such forms received after this date will be recorded in A/P 01, FY 1996.

**B. Carrier Drive-Out Payments**

Submit all requests for reimbursements of expenses for carrier drive-out agreements, Forms 1839, *Payment Record for Carrier Drive Out Agreements*, and 1164-A, *Claim for Reimbursement for Postal Supervisors*, through normal approved channels prior to forwarding to the designated DDE/DR site for processing. To ensure that carrier drive-out payments incurred at the end of the FY are expensed in A/P 13, FY 1995, submit all Forms 1839 to the servicing DDE/DR site (district) for input into the Employee Business Expense Processing System by Wednesday, September 13.

—Finance, 9-1-95





## Request for Fiscal Year 1995 Expense Accrual

Office Name \_\_\_\_\_

The following information is for processing fiscal year end accruals. These goods and/or services *have been received* during the period ending September 15, 1995, and a certified invoice or receiving report *has not* been submitted for payment. All required vendor documentation is attached.

**Vendor Information**

|             |                            |
|-------------|----------------------------|
| Vendor Name | Contract/Task Order Number |
|-------------|----------------------------|

**Complete the Information Below for Each of the Noted Sequence Numbers**

|                          |  |  |  |
|--------------------------|--|--|--|
| Sequence Number          |  |  |  |
| Amount for Each Sequence |  |  |  |
| Budgetary Finance Number |  |  |  |
| Account Number           |  |  |  |

**Direct Questions Regarding This Accrual to:**

|      |   |
|------|---|
| Name | Telephone Number <i>(Include Area Code)</i> |
|------|---|

**Authorization**

|                                  |   |
|----------------------------------|---|
| Authorizing Official's Name      | Title                                       |
| Office Name                      | Telephone Number <i>(Include Area Code)</i> |
| Authorizing Official's Signature | Date  |

Send To:

MANAGER  
 ACCOUNTING SERVICE CENTER  
 2700 CAMPUS DR  
 SAN MATEO CA 94497-9400

**ASC USE ONLY**

|               |          |              |
|---------------|----------|--------------|
| Vendor Number | Input By | Batch Number |
|---------------|----------|--------------|

## PFY 1995 Closing Instruction/Reference Chart — Administrative Services

| Description                               | Susp. Date | Form/ Doc.  | PB Ref. | Acctg. | Account. Paper | Delivery Unit | Opns. Suppt. | Support Services | Procurement | Maintenance | VMF | PEDC | Compl. Date | ASC | Explanation  |
|---|------------|-------------|---------|--------|----------------|---------------|--------------|------------------|-------------|-------------|-----|------|-------------|-----|--|
| Local Procurements of Supplies            | 15-Sep     | Invoice     | Page 3  | ✓      | ✓              | ✓             | ✓            | ✓                | X           | ✓           | ✓   | ✓    | 15-Sep      | N/A | All bills certified and sent to Accounting for disposition     |
| FEDSTRIP Procurements                     | 22-Sep     | N/A         | Page 6  | ✓      | ✓              | ✓             | ✓            | ✓                | X           | ✓           | ✓   | ✓    | 1-Sep       | STL | Needs anticipated for all offices                              |
| Unpaid Expenses                           | 15-Sep     | Invoice     | Page 3  | ✓      |                |               |              |                  | X           |             |     |      | 15-Sep      | N/A | Copy of SPOT Log sent to Accounting for bills without invoices |
| Imprest Funds                             | 15-Sep     | 1129        | Page 7  |        |                |               |              |                  | X           |             |     |      | 15-Sep      | SM  |  |
| Government Printing Office (GPO) Expenses | 15-Sep     | Requisition | Page 8  |        |                |               |              |                  | X           |             |     |      | 11-Sep      | SM  | Do not return the Extract Report to ASC                        |
| Project Authorization Documents           | 15-Sep     | 4211        | Page 5  |        |                |               |              | X                |             |             |     |      | 15-Sep      | STL | Contracting officers ensure documents sent to ASC              |

**X** = Section to complete processing

✓ = Section to submit documents, if any, prior to suspense date

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