

# INDIAN AFFAIRS MANUAL

Part: 26  
Chapter: 7

Budget  
Undisclosed Obligations

Page 1

**7.1 Purpose.** This chapter describes the general rules which apply to request for authority to process undisclosed obligations to prior year funds, including the applicability of Illustration 7, *REQUEST FOR RECORDATION OF UNDISCLOSED OBLIGATIONS TO PRIOR YEAR ACCOUNTS*, contain in 41 BIAM Supp.4.

## 7.2 Limitations

**A. Funds.** Unexpired **Multi-Year Funds** and **No-Year Funds**. **No** request will be processed for unexpired multi-year funds or No-Year funds. Obligations which affect either of these types of funds are to be entered as new obligations regardless of when the obligation was incurred in the prior fiscal year. Denote the appropriate budget fiscal years for the unexpired accounts and denote the current fiscal year for the obligations against No-Year funds.

**B. OPAC Transactions.** Pursuant to procedures issued by the Division of Accounting Management, no Illustration 7 request is required for obligations placed with other Federal agencies that are paid through the Department of the Treasury's OPAC (On-Line Payment and Accounting) System (i.e., GSA Federal Supply, GSA Printing, GSA Telephone, DOI Aircraft Services, etc.). If obligations are not entered for any OPAC charges, they will be charged to the default program codes.

**C. Exceptions.** Pursuant to procedures issued by the Division of Accounting Management, Illustration 7 requests are not required for the following:

- (a) **Direct Expenditure Documents.** During the fiscal year these documents establish obligations and expenditures simultaneously in the Federal Financial System (FFS). Therefore, an Illustration 7 is not required. At year-end, estimated obligations for the following documents are entered with the YE transaction code:

DOCUMENT CONFIGURATION PREFIX	FORM	
PF	SF-44A	PURCHASE/ORDER/INVOICE VOUCHER
PT	SF-1145	PAYMENT OF TORT CLAIMS
GC	INVOICE	GASOLINE CREDIT CARDS
PB	SF-1129	CASHIER REIMBURSEMENT VOUCHER
MO	SF-1034	SCHOOL BOARD STIPENDS
MO	SF-1034	EASEMENT PAYMENTS
MO	SF-1034	EEO CLAIMS

- (b) **Blanket Purchase Agreements.** Not required for orders placed against existing blanket purchase orders which were initially obligated for \$1.00 for each accounting line.

## INDIAN AFFAIRS MANUAL

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Part: 26  
Chapter: 7

Budget  
Undisclosed Obligations

Page 2

- (c) **Erroneous Obligation Liquidation.** Not required for those payments against obligations which were erroneously closed by the entry of a final payment rather than a partial.
- (d) **PL638 Contracts.** Not required for reobligations of unexpended balances ("contract savings") for PL638 contracts.
- (e) **Amendments/Modifications to Purchase Orders.** Not required for amendments or modifications less than \$300.00.