



United States Department of the Interior
OFFICE OF THE ASSISTANT SECRETARY - INDIAN AFFAIRS
Washington, D.C. 20240



National Policy Memorandum

Assistant Secretary - Indian Affairs
Deputy Assistant Secretary – Management

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Title: General Services Administration (GSA) IPAC Billing

1. Purpose

This memorandum establishes the requirements for the General Services Administration (GSA) Intra-governmental Payment and Collections (IPAC) Billing Process.

2. Scope

This policy applies to all Indian Affairs (IA) headquarters, field and program staff under the authority of the Assistant Secretary – Indian Affairs (AS-IA), including the Bureau of Indian Affairs (BIA) and the Bureau of Indian Education (BIE).

3. Policy

It is the policy of IA to comply with federal regulations, and policy and direction from the Department of the Interior (DOI) and the Office of Management and Budget (OMB) to ensure adequate internal controls and reviews are established and implemented. IA has implemented these procedures to ensure proper internal controls in compliance with Departmental guidance and OMB Circular A-123.

4. Procedures

- A. Phone Bills.** The IPAC team downloads monthly phone bills from the GSA E-Bill website. The bills are separately identified by the Region (except Western and BIE, whose phone services are provided by non-GSA vendors) and are distributed to the Regional Finance Offices. The Regional Finance Office then provides the accounting assignments/cost codes to the IPAC team no later than 5 business days prior to month end for posting in the Financial and Business Management System (FBMS). In addition, default accounts are reviewed by the Regional Finance Offices. If the accounting

assignments/cost codes are not provided to the IPAC team within the time specified above, the Regional Finance Office must perform a Journal Voucher (JV) in FBMS.

- B. Fleet Motor Pool.** The IPAC team retrieves the monthly billing summary report from GSA DriveThru and updates a table in FBMS with the total value of the IPAC. The IPAC team requests the Project Management Office (PMO) to retrieve and upload the invoice from GSA E-Bill. The IPAC team reviews the invoice for correct billed office address codes (BOAC) and GSA sales codes while also validating the summary amount of the file. If all are valid, the IPAC team requests the PMO to post the IPAC file in simulation mode in FBMS. The IPAC team then reviews the results to ensure the default rate is at an acceptable level and no defaults post to the third-level, which is the Central Office default account assignment.

If simulation results are acceptable, the IPAC team requests the PMO to post the IPAC file in update mode in FBMS. The results of the update load are made available to the Regional Finance Offices. Any corrections to account assignments are made via an expense-to-expense JV. The Regional Finance Office also notifies Field Utilization Clerks to ensure the account assignment is updated during the next utilization entry to ensure future expenses are not posted to an incorrect account assignment.

- C. Rent and Security.** The IPAC team retrieves the summary IPAC file from GSA and updates a table in FBMS with the total value of the IPAC. The IPAC team requests the PMO to retrieve and upload the invoice from GSA E-Bill. The Leasing Team reviews the invoice and compares actual expenses to expected expenses for each rental contract in FBMS. As necessary, new rental contracts are created, existing rental contracts are locked or unlocked, and expired rental contracts are terminated. Once the header level updates are complete, the Leasing Team requests that the PMO resolve any penny differences created by rounding issues at the line-item level on rental contracts. After completing updates to resolve rounding issues, the PMO provides simulated results to the Leasing Team to validate that the IPAC expenses are applied against the correct rental contracts and account assignments in the right amount.

After the Leasing Team has validated the simulated results, a request is sent to post the IPAC file in update mode in FBMS. The PMO provides the results of the posting to the Leasing Team for final validation. Any subsequent updates due to incorrect account assignments or posting errors are completed via JVs, or reversal and re-entry of previous steps depending on the timing of the errors.

- D. Customer Supply Bills.** The IPAC team downloads the monthly supply bills from IPAC Today (GWA). The IPAC team separately identifies the bills by Region and distributes to Regional Finance Offices with GSA back-up. The Regional Finance Office delivers the asset receiving report and bill to the program offices for their review. The program office reviews the asset receiving report and provides obligation or accounting string information to the Regional Finance Office. The Regional Finance Office then provides the receiving report for posting by the IPAC team. The IPAC team posts the invoice in FBMS, and the Regional Finance Office and the IPAC team reviews the report for

defaults. The programs provide corrections for defaults when required and the IPAC team posts corrections to the accounting string in FBMS. If required, the Regional Finance office initiates the JV corrections in FBMS.

E. Aviation Management. The vendor provides billing information to the Aviation Management Division (AMD). The Interior Business Center (IBC) submits an IPAC through the Treasury website (IPAC Today) and the IBC generates an AMD report that is sent to the Accounts Payable team. The Accounts Payable team separately identifies the charges by Region and distributes the billing information to the Regional Finance Offices. The Regional Finance Offices verify charges and provide accounting string assignments with the assistance of the appropriate program staff. The team then processes the charges in FBMS. A report is generated for the review of defaults by the team and the Regional Finance Office. If corrections of defaults are required, the program staff provides accounting string assignments no later than five (5) business days prior to the end of the month. Upon receipt, the team posts corrections to the accounting string in FBMS. If required, the Regional Finance Office initiates the JV corrections in FBMS.

FBMS Work Step Instructions (WSI) and related training materials are updated regularly to reflect software and process enhancements. The most current WSI can be accessed by logging into the FBMS/PMO Portal here: https://www.fbms.doi.net/irj/portal/anonymous?guest_user=Anon_DOI

5. Authorities

A. Statutes and Regulations:

- 1) Federal Acquisition Regulation
(FAR): <http://www.acquisition.gov/far/html/FARTOCP07.html>
- 2) DOI Departmental Manual: <http://elips.doi.gov/elips/0/foi/1338/Row1.aspx>
- 3) General Services Administration Acquisition Regulation
(GSAR): <http://www.acquisition.gov/gsam/current/html/GSAMTOC501.html#wp436256>
- 4) Principles of Federal Appropriations Law, Vol. I, Chapter 5: Bona Fide Needs Rule:
<http://www.gao.gov/assets/210/202437.pdf>
- 5) Principles of Federal Appropriations Law, Vol. II, Chapter 7: Obligation of Appropriations: <http://www.gao.gov/assets/210/202819.pdf>

B. Guidance

- 1) FBMS Segregation of Duties (SoD) Policy

6. Approval



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7/11/14
Date