

INDIAN AFFAIRS MANUAL

Part 27

Financial Management

Chapter 12

Charge Card Reallocations and Master Account Maintenance

Page 1

1.1 Purpose. This policy establishes Indian Affairs' (IA) process and responsibility of personnel for reallocating charge card transactions. This policy includes reallocations for the following charge card types: purchase, travel, and fleet cards.

1.2 Scope. This policy applies to programs and offices under the authority of the Assistant Secretary – Indian Affairs (AS-IA)¹, including the AS-IA offices, the Bureau of Indian Affairs (BIA), and the Bureau of Indian Education (BIE).

1.3 Policy. It is the policy of IA to ensure adequate internal controls and reviews are established and implemented when processing charge card reallocations and updating and monitoring Master Account Code (MAC) information in the Financial and Business Management System (FBMS) in accordance with applicable laws, regulations, guidance and the Department of the Interior (DOI) policies.

1.4 Authority.

A. Statutes and Regulations.

- 1) P.L. 97-258, The Anti-Deficiency Act of 1982, as amended
- 2) 31 U.S.C. § 1301(a), Application (Purpose Statute)
- 3) 31 U.S.C. § 1341, Limitations on expending and obligating amounts (Amount Statute)
- 4) 31 U.S.C. § 1502(a), Balance available (Bona Fide Needs Rule)
- 5) 31 U.S.C. § 1552, Procedure for appropriation accounts available for definite periods (Time Statute)

B. Guidance.

- 1) Appendix B, OMB Circular No. A-123, A Risk Management Framework for Government Charge Card Programs
- 2) U.S. Government Accountability Office, Principles of Federal Appropriations Law (Red Book)
- 3) DOI Office of Acquisition and Property Management's Acquisition, Assistance and

¹ Although the Bureau of Trust Fund Administration (BTFA) falls under the scope of the AS-IA, BTFA coordinates with the Department for reallocations and is therefore excluded from this policy.

INDIAN AFFAIRS MANUAL

Part 27

Financial Management

Chapter 12

Charge Card Reallocations and Master Account Maintenance

Page 2

Asset Portal (AAAP)-0027, Department of Interior Integrated Charge Card Program Policy

- 4) DOI Office of Acquisition and Property Management's AAAP-0156, Purchase Charge Card Program Policy
- 5) DOI Office of Acquisition and Property Management's AAAP-0158, Fleet Card Program Policy

1.5 Responsibilities.

- A. **Deputy Assistant Secretary – Management (DAS-M)** is responsible for issuing policy and general oversight related to administrative and financial management within IA.
- B. **Chief Financial Officer (CFO), Indian Affairs** is the principle financial management advisor to the AS-IA regarding financial management and oversight. The IA CFO is responsible for establishing financial management policy and providing oversight for all IA financial management, including charge card reallocations and Master Account Maintenance.
- C. **Director, Division of Financial Systems, Office of the Chief Financial Officer (OCFO)** is responsible for:
 - 1) overseeing IA's Charge Card Program and developing and implementing IA policies and procedures for charge card reallocations;
 - 2) establishing an internal control review process for charge card reallocations and MAC maintenance;
 - 3) ensuring reallocation and MAC reports are available and monitored for compliance with this policy;
 - 4) directing the annual update of MACs each fiscal year; and
 - 5) assigning IA Charge Card Lead to be the primary Point of Contact for IA Charge Card A/OPCs.
- D. **Charge Card A/OPCs** are responsible for:
 - 1) updating MACs in the financial system for each assigned Charge Card Holder account within 30 days of account creation and during annual accounting updates each fiscal year; and
 - 2) ensuring monthly reconciliations are approved by Charge Card Holders and Approving Officials within 30 days of the end of the charge card billing cycle.

INDIAN AFFAIRS MANUAL

Part 27

Financial Management

Chapter 12

Charge Card Reallocations and Master Account Maintenance

Page 3

- E. **IA Supervisors** are responsible for ensuring all training requirements are met, and appropriate individuals are assigned as the Charge Card A/OPC, Charge Card Holder, Charge Card Approving Official, and the Charge Card Reallocator in the financial system.
- F. **Charge Card Holders** are responsible for:
- 1) reviewing the charges on their charge card statements for accuracy; and
 - 2) identifying any transactions that require accounting changes.
- G. **Charge Card Approving Officials** are responsible for:
- 1) completing a transaction reconciliation for each assigned Charge Card Holder by reviewing and approving monthly statements; and
 - 2) ensuring that all requests for accounting changes are sent to the appropriate office for posting as part of the transaction reconciliation process within 30 days of the end of the charge card billing cycle.
- H. **Charge Card Reallocators** are FBMS users assigned to the reallocation role and are responsible for completing accounting changes within 30 days of receiving a request.

1.6 Definitions.

- A. **MACs** are the account assignment elements (Fund Center, Fund, Functional Area, and Work Breakdown Structure) assigned to a Charge Card Holder's account, and which are used to post transactions when the charge card invoice file is interfaced and posted. MACs for fleet accounts are the Standing Work Order assigned to the fleet vehicle or heavy equipment.
- B. **Charge Card Reallocations** are financial transactions within the financial system. Reallocations are used to change the accounting information of a previously posted transaction (Account Assignment Elements or Budget Object Classification) or to apply the transaction to another referencing object (Purchase Order or Fleet Work Order).
- C. **Fleet Work Orders (WO)** are referencing objects used in the financial system to collect information and costs for fleet vehicles and heavy equipment. Standing Work Orders are created for each fleet vehicle and heavy equipment and are assigned as the MAC for the account. Maintenance and Fuel Work Orders are created on an as needed basis and are used in charge card reallocations to move charges off a Standing Work Order.

INDIAN AFFAIRS MANUAL

1.7 Standards, Requirements, and Procedures.

A. Standards and Requirements.

- 1) The FBMS is the system of record for the accounting of charge card transactions. When a new charge card account is created in CitiBank's payment system, it is interfaced to FBMS.
- 2) When the new account is created in FBMS, it is assigned a temporary MAC based on the account type and regional hierarchy associated with the account. It is the responsibility of the Charge Card A/OPC to update the temporary MAC to the appropriate MAC in FBMS within 30 days of account creation.
 - a) For purchase and travel accounts, the assigned MAC should be the account assignment elements used for a majority of all charge card transactions.
 - b) For fleet cards, the assigned MAC should be the Standing Work Order assigned to the fleet vehicle or heavy equipment.
- 3) After an account is established in CitiBank and created in FBMS, transactions can be applied to it via an interface file from the bank to FBMS. The initial posting of a charge card transaction is against the MAC assigned to the individual charge card account. The initial Budget Object Class is assigned based on the merchant category code associated with the vendor.
- 4) If any transactions post prior to the temporary MAC being updated, the transactions will post directly to a default account. Charge Card A/OPCs must review these defaulted transaction reports regularly and adjust the MAC to the proper account assignment elements as well as ensure all charge card transactions applied to a default account are reallocated to the proper account assignment within 30 days.
 - a) Transactions that have not been reallocated out of a default account may be moved by the OCFO's Financial Systems Division 30 days after posting.
 - b) For year-end operations, transactions in a default account will be reallocated based on the year-end calendar.
- 5) FBMS users with the Charge Card Reallocation Role must ensure that charges are reallocated to the correct account in FBMS.
- 6) It is the responsibility of the Charge Card Holder, Approving Official, and/or A/OPC to provide sufficient information to ensure accuracy in financial reporting

INDIAN AFFAIRS MANUAL

by associating charges to the appropriate General Ledger Account (Budget Object Class), account assignment (Fund Center, Fund, Functional Area, and Work Breakdown Structure), or relevant referencing object (Purchase Order or Fleet Work Order).

- 7) Proper attention must be given to the purpose, time, and amount elements of Appropriation Law prior to any charge card reallocation.
- 8) Requested reallocations must be communicated on the statement, in an email, or on a spreadsheet that provides the necessary elements to complete a reallocation. The request must be approved by the Approving Official.

B. Procedures.

- 1) **Review** - Upon receipt of the charge card statement, Charge Card Holders must review the statement to verify the charges.

Charge Card Holders must identify any items requiring accounting changes. The Charge Card Holder certifies the transactions on the statement, along with the required accounting changes, and the Approving Official reviews and approves.

- 2) **Reallocation Requests** - All reallocation requests should include the total amount to be reallocated and the correct Budget Object Class.
 - a) For travel accounts, the request should also include the updated Fund Center, Fund, Functional Area, and Work Breakdown Structure (if applicable).
 - b) For purchase cards, either a Purchase Order (PO) number or a full account assignment should be included.
 - c) For fleet cards, a Fleet Work Order Number should be provided.

The Approving Official must review and approve all accounting changes and ensure the request is submitted to a FBMS user with the Charge Card Reallocation Role within 30 days of the end of the charge card billing cycle.

If a reallocation is required outside of the normal charge card statement review cycle, it must be processed by or approved by an Approving Official, A/OPC, or finance or budget staff. If processing a reallocation for another region or office, the reallocator must receive approval from that region or office.

INDIAN AFFAIRS MANUAL

Part 27

Financial Management

Chapter 12

Charge Card Reallocations and Master Account Maintenance

Page 6

- 3) **Reallocations** – Charge Card Reallocators must complete accounting corrections in FBMS within 15 days of receiving the request and notify the requestor when complete. If there are any errors in processing the requested reallocation, Charge Card Reallocators must notify the requestor and ask for updated information based on the error received.
- a) For purchase accounts only, authorized accounts can be used to make payments against previously obligated awards. In these situations, any charge card transaction related to the award must be reallocated to the PO number associated with the award. Prior to completing the reallocation, a receiving document must be entered for the award that matches the amount of the reallocation.
- b) For fleet transactions, most fuel charges will be applied to the Standing Work Order assigned as the MAC on the account. Maintenance-related transactions must be reallocated to a Maintenance Work Order. Fuel transactions that should be applied to an account assignment different than the Standing Work Order must be reallocated to a Fuel Work Order. Generally, the local Property Office oversees the creation of fleet work orders. When completing the reallocation, Charge Card Reallocators must reference the updated Work Order Number in FBMS.

After the reallocation is completed, the request, report, or other documentation used to complete the reallocation must be saved as a consolidated electronic file for audit and tracking purposes.

1.8 Reports and Forms.

- A. The Division of Financial Systems provides reports from FBMS to assist A/OPCs in completing their responsibilities under this policy.
- B. A/OPCs must monitor the reports to ensure that all temporary MACs are updated within 30 days of account creation, and all defaulted transactions are reallocated within 30 days of default.

Approval



Jason M. Bruno
Deputy Assistant Secretary – Management

Date

4/14/26