

# INDIAN AFFAIRS MANUAL

Part 27

Financial Management

Chapter 13

Intra-governmental Payment and Collection (IPAC) Process

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- 1.1 Purpose.** This policy establishes the requirements for Indian Affairs (IA) to conform to the General Services Administration (GSA) Intra-governmental Payment and Collections (IPAC) process.
- 1.2 Scope.** This policy applies to all functions and offices 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).
- 1.3 Policy.** It is the policy of IA to comply with Federal regulations and policy, as well as 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 when processing IPAC transactions.

This policy outlines the receipt of services and goods provided to complete the IPAC billing process for: GSA Telephone, Fleet Motor Pool, Rent, Customer Supplies, and Department of Homeland Security (DHS) Security.

**1.4 Authority.**

**A. Statutes and Regulations.**

- 1) 31 U.S.C. § 3513, Financial Reporting and Accounting System
- 2) P.L. 101-576, Chief Financial Officers Act of 1990

**B. Guidance.**

- 1) OMB Circular, No. A-123, Management's Responsibility for Internal Control
- 2) Department of the Treasury's (Treasury) Financial Management Service, I TFM 6-4000 (T/L 619)
- 3) IPAC Buy-Sell Transactions Process (available on the IPAC website: <http://www.fms.treas.gov/ipac/index.html>)

**1.5 Responsibilities.**

- A. Deputy Assistant Secretary – Indian Affairs (Management)** is responsible for the general oversight of all IA budget and financial management functions.

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- B. **Chief Financial Officer (CFO)** is responsible for ensuring financial management is consistent with requirements of the CFO Act of 1990, OMB guidance, Treasury, GAO, and Federal Accounting Standards Advisory Board; and provides senior leadership, policy, and oversight of all financial management functions.
- C. **Regional Finance Office (RFO)** is responsible for providing the proper cost code structure assignments for services and goods rendered.
- D. **Division Chief, Accounting Operations Division (AOD)** is responsible for managing and providing oversight for the daily retrieval of IPAC files and communicating posted results with external users, developing and implementing IA policies and procedures, and financial reconciliation.
- E. **IPAC Team** is responsible for downloading and retrieving the IPAC transmittal billing document and posting the data in the Financial and Business Management System (FBMS).
- F. **Division Chief, Financial Systems Division (FSD)** is responsible for processing IPACs that require an interface. This includes posting summary amounts to the GSA Rent and DHS Security IPAC maintenance table in FBMS, and loading the Fleet Motor Pool IPAC summary table to ensure simulated postings match the total amount of the IPAC after the final posting is complete.
- G. **Division Chief, Financial Reporting and Analysis Division (FRA)** is responsible for IA's financial reporting, developing and implementing financial policies and procedures, and financial reconciliation.
- H. **Leasing Team** is responsible for ensuring all asset, building, and rental contract records for GSA-leased spaces are created and in the appropriate status prior to the IPAC posting process. During the IPAC posting process, the Leasing team is responsible for running the GSA Reconciliation Report and resolving errors prior to final posting. They must also review simulated and final posting results and contact GSA or DHS, as appropriate, if any amounts are incorrect.
- I. **Business Integration Office (BIO)** is responsible for retrieving IPAC files and loading each IPAC file for processing for GSA Rent and DHS Security IPACs. The BIO must also resolve penny rounding variances between the IPAC file and the expected posting amounts in FBMS based on the contract.
- J. **BIE Business Tech** is responsible for providing the IPAC team with a valid line of accounting (LOA) for the defaulted Fleet Motor Pool vehicles.

## 1.6 Definitions.

**IPAC** an electronic internet-based collection and payment system that enables Federal Program Agencies (FPAs) to transfer funds from one agency to another with a standardized descriptive data. In the IPAC system, agencies use the Treasury's Financial Management Services (FMS) procedures to process intragovernmental expenditure transactions. The FMS also presents a general overview of IPAC System requirements and certain technical specifications established by Treasury.

## 1.7 Procedures.

### A. Telephone Bill Procedures.

GSA Telecommunications Ordering & Pricing System (TOPS) Electronic Billing (E-Bill) is a monthly telephone report that the IPAC team downloads from the GSA E-Bill reporting website. The IPAC billing for TOPS telephone charges are generated through the Treasury IPAC system.

The procedures are outlined below:

- 1) Registration to the GSA E-Bill website (<http://topsbill.ftsbilling.gsa.gov/>) must be completed prior to granting access.
- 2) E-Bill report is generally available online between the 7<sup>th</sup> and 12<sup>th</sup> of the month.
- 3) Using Internet Explorer, log into the E-Bill website with employee User ID and password provided by GSA.
- 4) Report opens to E-Bill Home page. Open tab named "Billing Reports."
- 5) Click on "Summary by Pay Office" to open Bill Summary by Pay Office, TOPS Customers report.
- 6) The report provides detailed information of telephone services provided by GSA for all IA TOPS customer accounts.
- 7) E-Bill is separately identified by customer numbers, name and total charges by Region (except Western and BIE, whose telephone services are provided by non-GSA vendors) and are distributed to the RFO.
- 8) IPAC bill is generated through the IPAC system after the E-Bill report is available online.

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- 9) The IPAC billing document is retrieved through a daily download process and provided to the IPAC team point of contact (POC) for processing.
- 10) IPAC team POC contacts the IA RFO to request the accounting assignments and cost codes within the specified deadline assigned or no later than five (5) business days prior to month end posting in the FBMS.
- 11) Default accounts are reviewed by the RFO. If the accounting assignments and cost codes are not provided to the IPAC team POC within the timeframe specified above, the RFO must perform an adjustment transaction in FBMS to properly apply the account.

## **B. Fleet Motor Pool IPAC Procedures.**

Fleet Motor Pool Interfaced IPAC transmittal documents are processed monthly. If any defaults occur, they are corrected by the Central and Regional offices.

- 1) The IPAC team retrieves the monthly IPAC transmittal billing documents from the IPAC Today System website (<http://www.fiscal.treasury.gov/>) on the 7th of each month. The IPAC team also retrieves the Monthly Billing Summary report from the GSA Fleet Drive-thru website (<http://drivethru.fas.gsa.gov/>). Both files are forwarded to FSD for further processing.
- 2) FSD completes a request for the BIO to retrieve and load the invoice from the Vendor and Customer Self Service Website. FSD compares the loaded invoice against the amounts provided by the IPAC team.
  - a. If amounts reconcile FSD updates the GSA Fleet Motor Pool IPAC table in FBMS with the total amount of the IPAC and requests the BIO run the simulated posting job.
  - b. If the amounts do not reconcile, FSD works with the BIO, the IPAC Team, and GSA to determine the problem before proceeding.
- 3) The simulated results are reviewed by FSD. FSD reviews the simulated posting file and makes necessary updates to the Billing Office Address Code (BOAC) table in FBMS to ensure records do not default to the top-level default account. The total amount of simulated postings is also compared to the amounts provided by the IPAC team in step 1.
- 4) After the simulated results are reviewed and updates are made in FBMS, FSD submits a request for the BIO to process the update job.

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- a. If utilization was posted by the fleet utilization clerks, the posting process will reverse the accrual created from the most recent utilization entry and post the final expense to the account assignment entered during utilization.
  - b. If utilization was not completed, the final expense will post to a default account assignment. All posting errors follow a pre-defined default strategy.
- 5) Once the billing has been completed and processed within FBMS, FSD prepares the Fleet Motor Pool IPAC report, posts it to the BIA and BIE FBMS SharePoint sites and notifies the IPAC team to forward the information to various BIA Regional offices and BIE schools. The report allows users to review their vehicle's information by BOAC number, vehicle tag number, LOA and dollar amount. The report also identifies any records that defaulted.
  - 6) For defaulted postings related to BIE, the IPAC team requests a valid LOA assignment from the school. Once received, this information is provided to FRA to complete a journal voucher to move the expenses from a default account to a valid account assignment.

This process is extremely vital to the AOD and FRA, as it prevents a Statement of Differences on the Cash Reconciliation report monitored by FRA during the reporting month.

## **C. GSA Rent and DHS Security Procedures.**

- 1) The IPAC team retrieves the summary Rent and Security IPAC files from GSA and DHS, respectively, and forwards them to FSD.
- 2) FSD posts the summary amounts to the GSA Rent and DHS Security IPAC Maintenance table in FBMS and completes a request for the BIO to retrieve and load the invoices.
- 3) The Leasing team reviews the invoices and compares actual expenses to expected expenses for each rental contract in FBMS using the GSA Reconciliation Report. As necessary, new rental contracts are created, existing rental contracts are locked or unlocked, and expired rental contracts are terminated.
- 4) Once the rental contracts are updated, the Leasing team requests that the BIO resolve any penny differences created by rounding issues at the line-item level on rental contracts.
- 5) After updates are completed and rounding issues resolved, the BIO provides simulated results to the Leasing team to validate that the IPAC expenses are

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applied against the correct rental contracts and account assignments in the right amount.

- 6) When the simulated results are validated, the Leasing team sends a request to the BIO to post the IPAC file in update mode.
- 7) The BIO provides the results of the posting to the Leasing team for final validation.
- 8) Any subsequent updates due to incorrect account assignments or posting errors are completed via journal vouchers. Any billing disputes are handled by the Leasing team and GSA or DHS and are corrected in subsequent months.

## D. GSA Customer Supply Bill Procedures.

The IPAC team downloads the monthly GSA Supply IPAC via the IPAC Today System. The team also downloads the "Statement Summary" which assists in identifying which Regional office ordered the supplies.

- 1) The IPAC team retrieves the monthly GSA Supply IPAC and billing summary report from the IPAC System and the GSA Drive-thru System.
- 2) The IPAC team reviews the reports to determine which Regional office will receive a copy of the report and to determine the appropriate BIE Business Tech to review the documents for payment approval.
- 3) BIE Business Techs will provide accounting assignments or obligations for the charges within their specific Regional offices or schools.
- 4) After payment is approved, invoices are ready to be entered into FBMS by the IPAC team. Total charges entered into FBMS must equal the total amount of GSA Supply IPAC to avoid creating a Statement of Differences on cash reconciliation report.
- 5) Creating a Pre-Payment report in FBMS will allow for verification that the entire invoice has been posted correctly.

## Approval

  
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Acting Deputy Assistant Secretary – Indian Affairs (Management)

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