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1.1   Purpose. This policy documents Indian Affairs' (IA) requirements in order to conform to the General Services Administration's (GSA) Intra-governmental Payment and Collections (IPAC) process. IPAC is a way for Federal Government agencies to transfer funds from one agency to another with standardized data.

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

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.

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 (CFO) Act of 1990

   B. Guidance.

   1) OMB Circular A-123, Management's Responsibility for Enterprise Risk Management and Internal Control

   2) IPAC resources and other guidance documents (available on the IPAC website: https://www.fiscal.treasury.gov/ipac/)

1.5   Responsibilities.

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

   B. Office of the Chief Financial Officer (OCFO) is responsible for:

   1) ensuring that IA's financial management is consistent with the requirements of the CFO Act, OMB, the U.S. Department of Treasury (Treasury), Government

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Accountability Office (GAO), and Federal Accounting Standards Advisory Board (FASAB) guidance; and

2) providing senior leadership, policy, and oversight of all financial management functions.

C. **Accounting Operations Division (AOD), OCFO** is responsible for:

1) managing and providing oversight for the daily retrieval of IPAC files, and communicating posted results with external users; and

2) developing and implementing IA policies and procedures, and performing financial reconciliation processes.

D. **AOD Accounts Payable (AP) IPAC Team, OCFO** is responsible for:

1) posting all interface documents to the IPAC Maintenance Table in the Financial and Business Management System (FBMS);

2) downloading and retrieving the IPAC transmittal billing document; and

3) posting the financial transactions in FBMS.

E. **Staff Accountant, Financial Reporting and Analysis Division (FRA), OCFO** is responsible for:

1) IA's financial reporting and identification of the Statement of Differences;

2) Journal Vouchers (JVs) for error data corrections;

3) developing and implementing financial policies and procedures; and

4) performing financial reconciliation processes.

E. **Property Division Leasing Team, Office of Facilities, Property and Safety Management (OFPSM)** is responsible for:

1) 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;

2) running the GSA Reconciliation Report during the IPAC posting process, and resolving errors prior to final posting; and

3) reviewing simulated and final posting results, and contacting GSA or DHS, as appropriate, if any amounts are incorrect.

F. **Regional Finance Office (RFO)** is responsible for providing the proper cost code structure assignments for services and goods rendered.

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G. **BIA regional program office** is responsible for approving and/or providing the line of accounting (LOA) or obligations for their specific charges.

H. **BIE schools & facilities** are responsible for ensuring all defaults are cleared on the monthly Motor Pool IPAC Report by providing a valid LOA on a JV voucher to the AP IPAC Team and the FRA Staff Accountant for correction.

I. **Business Integration Office (BIO), BIO AP Team, DOI** is responsible for:

1) assisting bureaus with anything that may post for AP interfaces or that may be manually posted in the AP areas; and

2) retrieving IPAC files and backup documentation, and loading each file for processing (e.g., DHS – Building Security, GSA Rent, and Fleet Motor Pool).

J. **BIO Batch Team, DOI** is responsible for:

1) maintaining all jobs that run in the background/behind the scenes; and

2) retrieving IPAC files and backup documentation, and loading each file for processing (e.g., Fleet Motor Pool).

1.6 Definitions.

A. **IPAC** is the 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 set. 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 Standards, Requirements, and Procedures.

A. **Telephone Bill Procedures**

The GSA Telecommunications Ordering & Pricing System (TOPS) Electronic Billing (E-Bill) is a monthly telephone report that is generally available online between the 7th and 12th of the month. The IPAC billing for TOPS telephone charges is generated through the Treasury IPAC system. Registration in the GSA E-Bill website (http://topsbill.ftsbilling.gsa.gov/) must be completed prior to granting access.

In order to access the TOPS bill, the following procedures apply:

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1) The program point of contact (POC) logs into the E-Bill website with their employee User ID and password provided by GSA.

2) The report opens to the E-Bill Home page. The AP IPAC Team or BIA regional program office opens the tab labeled: "Billing Reports."

3) The BIA program office will click on "Summary by Pay Office" to open "Bill Summary by Pay Office, TOPS Customers" report.

4) The E-Bill is broken out by customer numbers, name, and total charges by region (except Western region and BIE, whose telephone services are provided by non-GSA vendors) and are distributed to the applicable RFO.

5) The IPAC bill is then generated through the IPAC system after the E-Bill report is available online.

6) The IPAC billing document is retrieved by the AP IPAC Team through a daily download process.

7) The AP IPAC Team contacts the 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 FBMS.

8) Default accounts are reviewed by the RFO. If the accounting assignments and cost codes are not provided to the AP IPAC Team 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

The AP IPAC Team receives the monthly IPAC summary and billing statement from GSA on the 7th of each month. Once this statement is received, the following procedures apply:

1) The AP IPAC Team emails the BIO Batch and BIO AP Teams (FBMS_OM_Batch@ios.doi.gov; FBMS_AP@ios.doi.gov) and requests the Motor Pool files be downloaded from the Vendor and Customer Service System (VCSS).

2) The AP IPAC Team uploads the Fleet Motor Pool data into the Fleet Motor Pool Charges IPAC Table and saves the changes.

3) The AP IPAC Team then contacts the FBMS Helpdesk to create a ticket for the Fleet Motor Pool Adhoc report, which allows the BIO Batch Team to transfer the detail records from VCSS to FBMS.

4) Once the billing has been completed and processed within FBMS, the BIO AP Team submits a notification to the AP IPAC Team.

5) The AP IPAC Team then prepares the Fleet Motor Pool IPAC Report and submits a copy of the report to the FRA Staff Accountant. The FRA Staff Accountant retrieves the Fleet Motor Pool defaults from the report.

6) The AP IPAC Team emails the Fleet Motor Pool IPAC Report and the Billing Statement information to various BIA regional program offices and BIE schools and facilities.

   This report allows users to review their vehicle information by their specific Billing Office Address Code (BOAC) number, vehicle tag number, LOA, and dollar amount of all their lease vehicles at their specific location. The report also identifies all vehicles which are defaulting and need correction. The BIA regional program offices and BIE schools and facilities are responsible for completing a JV with a valid LOA to correct their vehicles' deficiencies.

7) The AP IPAC Team works directly with the BIA regional program offices and BIE schools and facilities in retrieving a valid LOA for the outstanding vehicle defaults on the report.

8) The BIA regional program offices and BIE schools and facilities submit their corrections on a JV, which is updated within FBMS by the FRA Staff Accountant. Once the defaults are corrected in FBMS, an email notification is submitted back to the requestor.

C. GSA Rent and DHS Security Procedures

The AP IPAC Team receives the IPAC files from GSA and DHS between the 16th and the 28th of each month for Rent and Security. The GSA and DHS - Building Security charges are posted together each month using the ad hoc batch job that is requested by the Property Division Leasing Team towards the end of each month. Once the files are received, the following procedures apply:

1) The AP IPAC Team posts the summary amounts to the GSA Rent and DHS Security IPAC Maintenance Table in FBMS. Once this is done, the AP IPAC Team sends an email to the BIO AP Team to begin their reconciliation process. Once

completed, the BIO AP Team sends an email to the Property Division Leasing Team to begin their process.

2) The Property Division 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.

3) Once the rental contracts are updated, the Property Division Leasing Team requests the BIO AP Team resolve any penny differences created by rounding issues at the line-item level on rental contracts.

4) After updates are completed and rounding issues resolved, the BIO AP Team provides simulated results to the Property Division Leasing Team to validate that the IPAC expenses are applied against the correct rental contracts and account assignments in the correct amounts. If there are any discrepancies, they are addressed by the BIO AP Team and the Property Division Leasing Team.

5) When the simulated results are validated, the Property Division Leasing Team sends a request to the BIO AP Team to post the IPAC file in "update" mode.

6) The BIO AP Team provides the results via email of the posting to the Property Division Leasing Team for final validation.

7) Any subsequent updates due to incorrect account assignments or posting errors are completed via JVs. Any billing disputes are handled by the Property Division Leasing Team and GSA or DHS, and are corrected in subsequent months.

D. GSA Customer Supply Bill Procedures

The AP IPAC Team downloads the monthly GSA Supply IPAC via the IPAC system by the 20th of each month. Once the download is completed, the following procedures apply:

1) The AP IPAC Team retrieves the monthly GSA Supply IPAC and Billing Summary report from the IPAC system and the GSA VCSS. The report helps the regional program offices with identifying the specific supplies that they ordered.

2) The AP IPAC Team reviews the report and sends it out to the assigned regional POC responsible for payment approval.

3) The regional POC provides a LOA or obligation(s) for their specific charges.

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4) After payment approval has been received by the regional POC, the AP IPAC Team will enter the invoices into FBMS. The total charges entered into FBMS must equal the total amount of GSA Supply IPAC to avoid creating a Statement of Differences on the cash reconciliation report.

Approval

JASON FREIHAGE
Digitally signed by JASON FREIHAGE
Date: 2023.09.20 09:06:07 -04'00'

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Jason Freihage   Date
Deputy Assistant Secretary – Management