



3.4 Federal Technology Service (FTS) Telephone Bill-Matching

The minimum standard does not require an undelivered obligation (UDO) to be established in advance of receiving the invoice, nor require receipt and acceptance documents to be recorded in the financial system. Program office retrieves detailed telephone usage data from GSA and provides to AP. This approved report serves to verify funds are available to cover the payment, and that goods/services have been received and accepted.

Bureaus may do a 2-document (undelivered obligation, invoice) match or a 3-document (undelivered obligation, receipt document, invoice) match if their business process efficiently supports it.

The reports are considered program office approved invoices by AP and are entered into the financial system. AP records the transaction as an Intergovernmental Payment and Collection (IPAC), which is **not** scheduled to Treasury for payment.

The IPAC system is used by federal agencies to pay and collect funds from other federal agencies in a paperless environment. The funds stay within the Treasury and are transferred electronically as debits and credits to the agencies' accounts. Agencies must initiate the transaction and identify the trading partner agency by Treasury Account Symbol (TAS).

AP records these transactions in the financial system as non-payment transaction (no-check) entries, as Treasury has already transferred the funds to the billing agency.

Examples

Example: PO executes a Memorandum of Understanding (MOU) with GSA for telephone services. PO makes copy of MOU available to AP. GSA initiates a transaction in the IPAC system. AP obtains the IPAC transaction showing money disbursed. PO obtains detailed telecommunications charges from GSA and provides to AP. AP matches detailed charges to IPAC information (invoice). This is considered to be a program office approved invoice. AP enters IPAC invoice in financial system as a non-payment entry. (Money has already been disbursed via IPAC system).

Sources

- Source:** AP BPR Recommendation 4.5.1 FTS Phone Bill
Document ID: Accounts Payable Standardization and Optimization Business Process Re-Engineering Analysis (Accounts Payable BPR Analysis 2007 v3.0.doc)
Publication Date: August 28, 2007
- Source:** AP BPR Phase II Recommendation 2.20.1.2 FTS Phone Bill
Document ID: Department of Commerce AP BPR Phase II Results Documentation (AP_BPR_Results_Final_v1.5.doc)
Publication Date: April 30, 2008
- Source:** AP BPR 4.20.2.2 Standardize FTS Phone Bill as No-Match



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