



4.12 Utilities-Matching

The minimum standard requires an undelivered obligation (UDO) to be established in advance of receiving the invoice, but does not require receipt and acceptance documents to be recorded in the financial system. Once funds are determined to be available, approval of the invoice by the program office serves to verify that goods/services have been received and accepted.

Bureaus may do a 3-document (undelivered obligation, receipt document, invoice) match if their business process efficiently supports it. Utilities may qualify for Expedited Recurring Payment treatment as specified in the Cash Management Handbook, Chapter 4 Section 5 paragraph .03(h).

<http://www.osec.doc.gov/ofm/whatsnew.htm>

AP enters the invoice into the financial system, referencing the UDO previously established in the financial system.

Program offices (PO) approve the invoice for payment. (This step is omitted after the initial approval if Expedited Recurring Payment treatment is used.)

AP approves the invoice, authorizes payment, and schedules payment to Treasury for disbursing.

Examples

Example: UDO established in the financial system. AP receives the invoice, logs the receipt date/time, and sends to PO for approval. PO approves invoice and identifies which UDO is applicable and returns invoice to AP. AP approves invoice referencing UDO and authorizes payment. Payment is scheduled to Treasury for disbursing. Treasury disburses and provides confirmation/accomplishment information for recording in the financial system.

Sources

- Source:** AP BPR Recommendation 4.3.13 Utilities: Water, Electric, Gas
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 2.6.1.1 Utilities
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 4.6.2.1 Standardize Utilities as 2-Way Match
Document ID: AP BPR Implementation Status as of 09-13-10.xls
Publication Date: September 13, 2010