Intra-governmental Payment and Collection System

IPAC

Bulk File Formats

For

Federal Program Agencies

Table of Contents

Application Overview 3
Bulk File Format Conventions 5
Payment, Collection & Adjustment Transactions 6
File Identifier Record 7
Batch Header Record 8
Payment/Collection Transaction Header 9
Payment/Collection Transaction Detail 11
Adjustment Transaction Header 16
Adjustment Transaction Detail 18
SGL Transaction Record 20
Zero Dollar Transactions 21
Zero Dollar Transaction Header 22
Zero Dollar Transaction Detail 23
Post SGL Transactions 27
Post SGL Transaction Header 28
Post SGL Transaction Detail 29
Post SGL Transaction Record 30

Application Overview

The Intra-governmental Payment and Collection System (IPAC) was implemented on December 3, 2001. IPAC replaced the On-line Payment and Collection (OPAC) system that had been operational since 1985. IPAC was designed to transfer funds between government agencies and provide the capability to include descriptive information related to each transaction. This descriptive information assists FPAs with their monthly reconciliation.

Previously, OPAC transactions were entered and collected on a daily basis and consolidated nightly. Data and reports were available for all users on a next day basis due to overnight batch processing. Now, IPAC customers have instant access to their data and reports due to the implementation of immediate processing of their transactions.

The majority of OPAC customers entered and printed data via a PC-based user interface. In the IPAC application, this has been enhanced to include a Graphical User Interface (GUI), on-line interactive processing and increased edit capabilities. With IPAC, FPAs also have the capability to send IPAC data via a bulk file transfer method.

IPAC was implemented with the ability for agencies to submit their transactions via a bulk transfer method. At that time, those layouts were defined and issued as Release 1.0. Those bulk file layouts will remain effective until this revised layout (Release 2.1) is implemented. When Release 2.1 is implemented, the layout documented in Release 1.0 will no longer be accepted. FMS will implement the new bulk file layout October 2003.

Since the implementation of IPAC, many government-wide initiatives have begun affecting the way intra-governmental transactions are processed. The changes being made to the IPAC bulk file layout are in direct support of: (1) FMS' Governmentwide Accounting Project (GWA), (2) Intra-governmental Transaction Elimination Efforts and (3) OMB's Intra-governmental Transaction Portal (IGTP). These layout changes include making several existing fields required as well as adding additional fields to the bulk file layout.

Beginning in October 2003, the Sender Treasury Account Symbol (TAS) and Sender Standard General Ledger (SGL) account information will be required on all IPAC transactions. At that time, IPAC will also be modified to include the Sender and Receiver DUNS and DUNS+4 numbers as well as providing the capability for transaction receivers to supplement an IPAC transaction with Receiver SGL data using the Post-SGL transaction set defined in Release 2.1.

In 1st QTR FY2004, it is expected that transaction initiators will be required to submit all IPAC transactions with the Receiver TAS and Sender and Receiver Business Event Type Codes (BETCs). At that time, FMS expects to issue Treasury Financial Manual Guidance requiring transaction recipients to supplement IPAC transactions with Receiver SGL account information within established timeframes (i.e.: 10 days after transaction accomplishment).

Agencies should start programming their systems to be able to provide the TAS and SGL account information in preparation for these upcoming requirements.

In an effort to reduce the number of times that Agencies will need to make programming changes and re-certify with IPAC, a couple of changes to the IPAC bulk file layout are being made in this release that will not be implemented until a future release. For example, the Business Event Type Codes and the FY Obligation ID are included in Release 2.1, but these fields are not yet implemented nor are they included in the IPAC on-line screens. These fields will not be used until 1st QTR FY2004.

Bulk File Format Conventions

The following conventions were used in the bulk file formats for this document.

- All required fields are identified with an asterisk (*).
  These required fields are IPAC system-wide required fields. Some agencies may have additional required fields specified as 'Agency Special Requirements'. The Agency Special Requirements will vary by Agency Location Code and will be in addition to the IPAC system-wide required fields. IPAC will verify that all required fields are completed, including Agency Special Requirements. If any required field is left blank, the transaction will be rejected.

- Values in the "**Type**" column

  A – Alphanumeric
  N – Numeric

  Alphanumeric fields are left justified and padded with spaces.
  Numeric fields are right justified and padded with zeros.

- Standard or valid default value(s) of fields are denoted by quotes ("xxxxxx") around the value.

Payment, Collection & Adjustment Transactions

Purpose: Each IPAC transaction bulk file can contain Payment, Collection, Adjustment, Zero Dollar and Post SGL transactions. All bulk files will contain a file identifier record and batch header record (B). For the Payment, Collection and Adjustment transactions, the file will also contain a transaction header (H), detail (D), and possibly SGL (E) records. Each transmission will begin with a file identifier record, then a batch (B) record. This batch (B) record will be followed by one or more header (H) records. Each of these header records will be followed by one or more detail (D) records. Each of these detail records will be optionally followed by two or more SGL (E) records. (For example, File Identifier, B, H, D, E, E, E, E, D, E, E, H, D, E, E, H, D, E, E, D, E, E, E, E)

Under most circumstances, only Sender SGL data will be provided on the IPAC transaction bulk file. However, there are some transaction initiators (i.e.: transactions originating from the IGTP 'Portal') that will supply both the Sender and Receiver SGL data.

Data Flow: Input from Federal Program Agencies to IPAC

File Identifier Record

APPLICATION: IPAC

FILE: IPAC Transaction File

FLOW: Input from Federal Program Agencies to IPAC

RECORD: **File Identifier Record**

APPLICATION DATA

Field	Required	Length	Start Column	End Column	Type	Value/Description
File ID	*	7	1	7	A	"PCA " – Payment/Collection/Adjustment/SGL Bulk Files

Batch Header Record

APPLICATION: IPAC

FILE: IPAC Transaction File

FLOW: Input from Federal Program Agencies to IPAC

RECORD: **Batch Header Record**

APPLICATION DATA

Field	Required	Length	Start Column	End Column	Type	Value/Description
Record Type	*	1	1	1	A	"B" (Record Type – Batch)
Application ID	*	4	2	5	A	"IPAC" (Application ID)
Total Number of Records	*	8	6	13	N	Total number of records in the file, including File Identifier, Batch, Header, Detail, SGL and Post SGL records.
File ID Number		19	14	32	A	Optional unique identification number assigned by the Agency. If used, the suggested format is: ALC (8 characters), Date (CCYYMMDD), 3 position sequential number. This number will be used by IPAC to identify duplicate transmissions.

Payment/Collection Transaction Header

APPLICATION: IPAC

FILE: IPAC Transaction File

FLOW: Input from Federal Program Agencies to IPAC

RECORD: **Payment/Collection Transaction Header**

APPLICATION DATA

Field	Required	Length	Start Column	End Column	Type	Value/Description
Record Type	*	1	1	1	A	"H" (Record Type – Header)
ALC	*	8	2	9	N	Agency Location Code uniquely identifies the reporting/accounting source. The ALC sending the Payment or Collection transaction.
Transaction Total Amount	*	14	10	23	N	Total amount of all detail lines for this transaction. Total length of 14 with 2 implied decimals.
Customer ALC	*	8	24	31	N	Agency Location Code receiving the Payment or Collection transaction.
Sender DO Symbol	*	5	32	36	A	IPAC Disbursing Office Symbol for the ALC sending the transaction.
Transaction Set ID	*	3	37	39	A	"820" – Payment or "810" – Collection.

Field	Required	Length	Start Column	End Column	Type	Value/Description
Document Reference Number		8	40	47	A	Optional field for the Sender generated Document Reference Number for a transaction. **This field should only be used by users that do not also enter transactions on-line.**
Filler		2	48	49	A	Spaces

Payment/Collection Transaction Detail

APPLICATION: IPAC

FILE: IPAC Transaction File

FLOW: Input from Federal Program Agencies to IPAC

RECORD: **Payment/Collection Transaction Detail**

APPLICATION DATA

Field	Required	Length	Start Column	End Column	Type	Value/Description
Record Type	*	1	1	1	A	"D" (Record Type – Detail)
Accounting Classification Code		16	2	17	A	ACL/CD – the code/number which identifies a project or mission and is supplied to the biller by the customer on the original request for goods or services.
Account Classification Reference Number		12	18	29	A	ACRN – identifies a line of accounting on a contract.
Detail Amount	*	14	30	43	N	Total length of 14 with 2 implied decimals.
Contact Name		60	44	103	A	Transaction level Contact Name.
Contact Phone Number		17	104	120	A	Transaction level Contact Phone Number.
Contract Line Item Number		6	121	126	A	CLIN

Field	Required	Length	Start Column	End Column	Type	Value/Description
Contract Number		17	127	143	A	Unique number used to identify a contract between two trading partners.
Receiver Department Code[1]	*	2	144	145	A	2 digit number identifying the Federal Government Department.
Description		320	146	465	A	Sufficient information to describe and support the transaction.
Fiscal Station Number		8	466	473	N	FSN/AAA/ADSN – subdivision of ALC, an accounting station.
Invoice Number	*	22	474	495	A	Identification number of the invoice sent by the biller listing the services rendered.
JAS Number		30	496	525	A	Combination of **J**ob Order Number, **A**ccounting Classification Record Number and **S**ite-ID.
Job Number		20	526	545	A	Job (Project) Number
Miscellaneous Transaction Information		320	546	865	A	Additional miscellaneous transaction information.
Obligating Document Number	*	17	866	882	A	Billing agency's internal accounting document associated with a specific bill or disbursement.
Pay Flag	*	1	883	883	A	"F" – Final payment or "P" – Partial payment.

[1] The list of Department Codes is available in Section IV – Indices to Appropriation and Other Fund Account Symbols and Titles (Index of Agency Codes) in the Federal Account Symbols and Titles (FAST) Book. The FAST Book can be found at http://www.fms.treas.gov/fastbook/index.html.

Field	Required	Length	Start Column	End Column	Type	Value/Description
Purchase Order Number	*	22	884	905	A	Number of the document from the receiving agency requesting goods or services.
Quantity	*	14	906	919	N	Number of units to determine total price. Total length of 14 with 2 implied decimals.
FY Obligation ID[2]		1	920	920	A	"C" – Current fiscal year obligation or "P" – Prior fiscal year obligation or " " – Not applicable.
Receiver Treasury Account Symbol[3]		27	921	947	A	Also known as an appropriation or fund symbol. Account number assigned by Treasury to classify Agency transactions.
Receiver Business Event Type Code[4]		8	948	955	A	BETC – field used to identify the type of event that is recorded against a Treasury Account Symbol and to implement GWA business rules for the posting of events to the TAS.
Receiver DUNS Number		9	956	964	A	DUNS – Dun & Bradstreet Universal Numbering System. Unique identifier for individual business locations for federal vendors and federal customers.

[2] The following types of transactions relate to a prior fiscal year and should be indicated with a "P": collections credited to an expenditure account for (1) refunds of obligations made in a prior fiscal year (2) corrections of errors from obligations originally made in a prior fiscal year. The use of the FY Obligation ID will not be implemented with Release 2.1, but is included in the bulk file layout as place holder for future use.

[3] The list of Treasury Account Symbols is available in the Federal Account Symbols and Titles (FAST) Book. The FAST Book can be found at http://www.fms.treas.gov/fastbook/index.html.

[4] The use of BETC codes will not be implemented with Release 2.1, but are included in the bulk file layout as place holders for future use. Proper reference to a list of valid BETC codes will be provided when required.

Field	Required	Length	Start Column	End Column	Type	Value/Description
Receiver DUNS+4 Number		4	965	968	A	An identifier, that along with the 9 digit DUNS, more specifically identifies individual business locations for federal vendors and federal customers.
Requisition Number		15	969	983	A	Identifies a requisition between two trading partners. Identified by the person entering the transaction.
Sender Treasury Account Symbol[3]	*	27	984	1010	A	Also known as an appropriation or fund symbol. Account number assigned by Treasury to classify Agency transactions.
Sender Business Event Type Code[4]		8	1011	1018	A	BETC – field used to identify the type of event that is recorded against a Treasury Account Symbol and to implement GWA business rules for the posting of events to the TAS.
Sender DUNS Number		9	1019	1027	A	DUNS – Dun & Bradstreet Universal Numbering System. Unique identifier for individual business locations for federal vendors and federal customers.
Sender DUNS+4 Number		4	1028	1031	A	An identifier, that along with the 9 digit DUNS, more specifically identifies individual business locations for federal vendors and federal customers.

[3] The list of Treasury Account Symbols is available in the Federal Account Symbols and Titles (FAST) Book. The FAST Book can be found at http://www.fms.treas.gov/fastbook/index.html.
[4] The use of BETC codes will not be implemented with Release 2.1, but are included in the bulk file layout as place holders for future use. Proper reference to a list of valid BETC codes will be provided when required.

Field	Required	Length	Start Column	End Column	Type	Value/Description
(ACT) Trace Number		15	1032	1046	A	**AC**counting **T**race (ACT) Number – user assigned identification number. Enables back end systems to match up transactions.
Unit of Issue	*	2	1047	1048	A	Units by which goods and services are measured.
Unit Price	*	14	1049	1062	N	Price per unit of product, service, commodity, etc. Total length of 14 with 2 implied decimals.
DOD Activity Address Code		15	1063	1077	A	DODAAC – identifies a Department of Defense activity location.

Adjustment Transaction Header

APPLICATION: IPAC

FILE: IPAC Transaction File

FLOW: Input from Federal Program Agencies to IPAC

RECORD: **Adjustment Transaction Header**

APPLICATION DATA

Field	Required	Length	Start Column	End Column	Type	Value/Description
Record Type	*	1	1	1	A	"H" (Record Type – Header)
ALC	*	8	2	9	N	Agency Location Code uniquely identifies the reporting/accounting source. The ALC sending the Adjustment transaction.
Transaction Total Amount	*	14	10	23	N	Total amount of all detail lines for this transaction. Total length of 14 with 2 implied decimals.
Customer ALC	*	8	24	31	N	Agency Location Code receiving the Adjustment transaction.
Sender DO Symbol	*	5	32	36	A	IPAC Disbursing Office Symbol for the ALC sending the Adjustment transaction.
Transaction Set ID	*	3	37	39	A	"812" – Adjustment.
Original Document Reference Number	*	8	40	47	A	The Document Reference Number from the original Payment or Collection transaction.

Field	Required	Length	Start Column	End Column	Type	Value/Description
Filler	*	2	48	49	A	Spaces
Original DO Symbol	*	5	50	54	A	IPAC Disbursing Office Symbol of the sender of the original Payment or Collection transaction.
Voucher Number		8	55	62	A	Optional field for the sender generated Voucher Number for a transaction. This serves as the Document Reference Number for an Adjustment. **This field should only be used by users that do not also enter transactions on-line.**
Filler		2	63	64	A	Spaces

Adjustment Transaction Detail

APPLICATION: IPAC

FILE: IPAC Transaction File

FLOW: Input from Federal Program Agencies to IPAC

RECORD: **Adjustment Transaction Detail**

APPLICATION DATA

Field	Required	Length	Start Column	End Column	Type	Value/Description
Record Type	*	1	1	1	A	"D" (Record Type – Detail)
Detail Amount	*	14	2	15	N	Total length of 14 with 2 implied decimals.
Adjusting Contact Name		60	16	75	A	Transaction level Contact Name.
Adjusting Contact Phone Number		17	76	92	A	Transaction level Contact Phone Number.
Original Line Item	*	6	93	98	N	Detail line item number to be adjusted from the original transaction.
FY Obligation ID[2]		1	99	99	A	"C" – Current fiscal year obligation or "P" – Prior fiscal year obligation or " " – Not applicable.

[2] The following types of transactions relate to a prior fiscal year and should be indicated with a "P": collections credited to an expenditure account for (1) refunds of obligations made in a prior fiscal year (2) corrections of errors from obligations originally made in a prior fiscal year. The use of the FY Obligation ID will not be implemented with Release 2.1, but is included in the bulk file layout as place holder for future use.

Field	Required	Length	Start Column	End Column	Type	Value/Description
Sender Treasury Account Symbol[3]	*	27	100	126	A	Also known as an appropriation or fund symbol. Account number assigned by Treasury to classify Agency transactions.
Sender Business Event Type Code[4]		8	127	134	A	BETC – field used to identify the type of event that is recorded against a Treasury Account Symbol and to implement GWA business rules for the posting of events to the TAS.
Receiver Treasury Account Symbol[3]		27	135	161	A	Also known as an appropriation or fund symbol. Account number assigned by Treasury to classify Agency transactions.
Receiver Business Event Type Code[4]		8	162	169	A	BETC – field used to identify the type of event that is recorded against a Treasury Account Symbol and to implement GWA business rules for the posting of events to the TAS.
Description		320	170	489	A	Sufficient information to describe and support the adjustment transaction.

[3] The list of Treasury Account Symbols is available in the Federal Account Symbols and Titles (FAST) Book. The FAST Book can be found at http://www.fms.treas.gov/fastbook/index.html.
[4] The use of BETC codes will not be implemented with Release 2.1, but are included in the bulk file layout as place holders for future use. Proper reference to a list of valid BETC codes will be provided when required.

SGL Transaction Record

APPLICATION: IPAC

FILE: IPAC Transaction File

FLOW: Input from Federal Program Agencies to IPAC

RECORD: **SGL Transaction Record**[5]

APPLICATION DATA

Field	Required	Length	Start Column	End Column	Type	Value/Description
Record Type	*	1	1	1	A	"E" (Record Type – SGL Record)
SGL Action Flag	*	1	2	2	A	"A" – Add.
SGL Account Number[6]	*	4	3	6	N	United States Standard General Ledger (USSGL) Account Number.
Sender / Receiver SGL Flag	*	1	7	7	A	"S" – Sender USSGL Account Information or "R" – Receiver USSGL Account Information.
Federal / Non-Federal Flag	*	1	8	8	A	"F" – Federal or "N" – Non-Federal.
SGL Amount	*	14	9	22	N	Total length of 14 with 2 implied decimals.
Debit / Credit Flag	*	1	23	23	A	"D" – Debit or "C" – Credit.

[5] IPAC already has the capability to allow transaction initiators to provide sender SGL data. The use of this record to provide Sender SGL data will be required when Release 2.1 is implemented. This record can be used a maximum number of 8 times (4 debits and 4 credits) for each detail record. In 1st QTR FY2004, FMS expects to issue Treasury Financial Manual Guidance requiring transaction recipients to supplement IPAC transactions with Receiver SGL account information within established timeframes (i.e.: 10 days after transaction accomplishment).

[6] IPAC uses the same SGL chart of accounts as the FACTS-I application. The FACTS-I chart of accounts can be found in the TMF Chapter 2 Section 4000 or at http://www.fms.treas.gov/factsi/index.html Appendix 2.

Zero Dollar Transactions

Purpose: Each IPAC transaction bulk file can contain Payment, Collection, Adjustment, Zero Dollar and Post SGL transactions. All bulk files will contain a file identifier record and batch header record (B). For the Zero Dollar transactions, the file will also contain transaction header (H) and detail (D) records. Each transmission will begin with a file identifier record, then a batch (B) record. This batch (B) record will be followed by one or more header (H) records. Zero Dollar transactions do not allow for multiple detail records per transaction, so each header record will be followed by only one detail (D) record. The Zero Dollar transaction does not allow for SGL transaction data, so Zero Dollar transactions will not contain E records.

Data Flow: Input from Federal Program Agencies to IPAC

Zero Dollar Transaction Header

APPLICATION: IPAC

FILE: IPAC Transaction File

FLOW: Input from Federal Program Agencies to IPAC

RECORD: **Zero Dollar Transaction Header**

APPLICATION DATA

Field	Required	Length	Start Column	End Column	Type	Value/Description
Record Type	*	1	1	1	A	"H" (Record Type – Header)
ALC	*	8	2	9	N	Agency Location Code uniquely identifies the reporting/accounting source. The ALC sending the Zero Dollar transaction.
Customer ALC	*	8	10	17	N	Agency Location Code receiving the Zero Dollar transaction.
Sender DO Symbol	*	5	18	22	A	IPAC Disbursing Office Symbol for the ALC sending the transaction.
Filler	*	3	23	25	A	Spaces
Trace Number		8	26	33	A	Optional field for the sender generated Trace Number for a transaction. This serves as the Document Reference Number for Zero Dollar transactions.
Filler	*	3	34	36	A	Space
Transaction Set ID	*	3	37	39	A	"835" – Zero Dollar transaction.

Zero Dollar Transaction Detail

APPLICATION: IPAC

FILE: IPAC Transaction File

FLOW: Input from Federal Program Agencies to IPAC

RECORD: **Zero Dollar Transaction Detail**

APPLICATION DATA

Field	Required	Length	Start Column	End Column	Type	Value/Description
Record Type	*	1	1	1	A	"D" (Record Type – Detail)
Accounting Classification Code		16	2	17	A	ACL/CD – the code/number which identifies a project or mission and is supplied to the biller by the customer on the original a request for goods or services.
Account Classification Reference Number		12	18	29	A	ACRN – identifies a line of accounting on a contract.
Contact Name		60	30	89	A	Transaction level Contact Name.
Contact Phone Number		17	90	106	A	Transaction level Contact Phone Number.
Contract Line Item Number		6	107	112	A	CLIN
Contract Number		17	113	129	A	Unique number used to identify a contract between two trading partners.

Field	Required	Length	Start Column	End Column	Type	Value/Description
Receiver Department Code[1]		2	130	131	A	2 digit number identifying the Federal Government Department.
Description		320	132	451	A	Sufficient information to describe and support the transaction.
Fiscal Station Number		8	452	459	N	FSN/AAA/ADSN – subdivision of ALC, an accounting station.
Invoice Number		22	460	481	A	Identification number of the invoice sent by the biller listing the services rendered.
JAS Number		30	482	511	A	Combination of **J**ob Order Number, **A**ccounting Classification Record Number and **S**ite-ID.
Job Number		20	512	531	A	Job (Project) Number
Miscellaneous Transaction Information		320	532	851	A	Additional miscellaneous transaction information.
Obligating Document Number		17	852	868	A	Billing agency's internal accounting document associated with a specific bill or disbursement.
Pay Flag		1	869	869	A	"F" – Final payment or "P" – Partial payment.

[1] The list of Department Codes is available in Section IV – Indices to Appropriation and Other Fund Account Symbols and Titles (Index of Agency Codes) in the Federal Account Symbols and Titles (FAST) Book. The FAST Book can be found at http://www.fms.treas.gov/fastbook/index.html.

Field	Required	Length	Start Column	End Column	Type	Value/Description
Purchase Order Number		22	870	891	A	Number of the document from the receiving agency requesting goods or services.
Quantity		14	892	905	N	Number of units to determine total price. Total length of 14 with 2 implied decimals.
Receiver Treasury Account Symbol[2]		27	906	932	A	Also known as an appropriation or fund symbol. Account number assigned by Treasury to classify Agency transactions.
Receiver DUNS Number		9	933	941	A	DUNS – Dun & Bradstreet Universal Numbering System. Unique identifier for individual business locations for federal vendors and federal customers.
Receiver DUNS+4 Number		4	942	945	A	An identifier, that along with the 9 digit DUNS, more specifically identifies individual business locations for federal vendors and federal customers.
Requisition Number		15	946	960	A	Used to identify a requisition between two trading partners. It is identified by the person entering the transaction.
Sender Treasury Account Symbol[2]		27	961	987	A	Also known as an appropriation or fund symbol. Account number assigned by Treasury to classify Agency transactions.

[2] The list of Treasury Account Symbols is available in the Federal Account Symbols and Titles (FAST) Book. The FAST Book can be found at http://www.fms.treas.gov/fastbook/index.html.

Field	Required	Length	Start Column	End Column	Type	Value/Description
Sender DUNS Number		9	988	996	A	DUNS – Dun & Bradstreet Universal Numbering System. Unique identifier for individual business locations for federal vendors and federal customers.
Sender DUNS+4 Number		4	997	1000	A	An identifier, that along with the 9 digit DUNS, more specifically identifies individual business locations for federal vendors and federal customers.
(ACT) Trace Number		15	1001	1015	A	**AC**counting **T**race (ACT) Number – user assigned identification number. Enables back end systems to match up transactions.
Unit of Issue		2	1016	1017	A	Units by which goods and services are measured.
Unit Price		14	1018	1031	N	Price per unit of product, service, commodity, etc. Total length of 14 with 2 implied decimals.
DOD Activity Address Code		15	1032	1046	A	DODAAC – identifies a Department of Defense activity location.
Cross Reference Document Reference Number		8	1047	1054	A	Document Reference Number of the original transaction.
Filler		2	1055	1056	A	Spaces

Post SGL Transactions

Purpose: Each IPAC transaction bulk file can contain Payment, Collection, Adjustment, Zero Dollar and Post SGL transactions. Post SGL transactions will be used to convey either (1) new or updated receiver SGL account information or (2) updated sender SGL account information. All bulk files will contain a file identifier record and batch header record (B). For the Post SGL transactions, the file will also contain transaction header (H), detail (D) and Post-SGL (E) records. Each transmission will begin with a file identifier record, then a batch (B) record. This batch (B) record will be followed by one or more header (H) records. Each header record will be followed by one or more detail (D) record. Each detail record will be followed by two or more SGL (E) records.

Data Flow: Input from Federal Program Agencies to IPAC

Post SGL Transaction Header

APPLICATION: IPAC

FILE: IPAC Transaction File

FLOW: Input from Federal Program Agencies to IPAC

RECORD: **Post SGL Transaction Header**

APPLICATION DATA

Field	Required	Length	Start Column	End Column	Type	Value/Description
Record Type	*	1	1	1	A	"H" (Record Type – Header)
ALC	*	8	2	9	N	Agency Location Code uniquely identifies the reporting/accounting source. The ALC sending the Post SGL Transaction.
Original DO Symbol	*	5	10	14	A	IPAC Disbursing Office Symbol of the sender of the original transaction.
Filler	*	3	15	17	A	Spaces
Original Document Reference / Voucher Number	*	8	18	25	A	The Document Reference or Voucher Number from the original transaction.
Filler	*	11	26	36	A	Spaces
Transaction Set ID	*	3	37	39	A	"840" – Post SGL Transaction.

Post SGL Transaction Detail

APPLICATION: IPAC

FILE: IPAC Transaction File

FLOW: Input from Federal Program Agencies to IPAC

RECORD: **Post SGL Transaction Detail**

APPLICATION DATA

Field	Required	Length	Start Column	End Column	Type	Value/Description
Record Type	*	1	1	1	A	"D" (Record Type – Detail)
Original Line Item	*	6	2	7	N	Detail line number from the original transaction.
SGL Comments		255	8	262	A	SGL Comments for entire record.

Post SGL Transaction Record

APPLICATION: IPAC

FILE: IPAC Transaction File

FLOW: Input from Federal Program Agencies to IPAC

RECORD: **Post SGL Transaction Record**[5]

APPLICATION DATA

Field	**Required**	**Length**	**Start Column**	**End Column**	**Type**	**Value/Description**
Record Type	*	1	1	1	A	"E" (Record Type – Post SGL)
SGL Action Flag	*	1	2	2	A	"A" – Add or "E" – Edit.
SGL Account Number[6]	*	4	3	6	N	United States Standard General Ledger (USSGL) Account Number.
Filler	*	1	7	7	A	Spaces
Federal / Non-Federal Flag	*	1	8	8	A	"F" – Federal or "N" – Non-Federal.
SGL Amount	*	14	9	22	N	Total length of 14 with 2 implied decimals.
Debit / Credit Flag	*	1	23	23	A	"D" – Debit or "C" – Credit.

[5] IPAC already has the capability to allow transaction initiators to provide sender SGL data. The use of this record to provide Sender SGL data will be required when Release 2.1 is implemented. This record can be used a maximum number of 8 times (4 debits and 4 credits) for each detail record. In 1st QTR FY2004, FMS expects to issue Treasury Financial Manual Guidance requiring transaction recipients to supplement IPAC transactions with Receiver SGL account information within established timeframes (i.e.: 10 days after transaction accomplishment).

[6] IPAC uses the same SGL chart of accounts as the FACTS-I application. The FACTS-I chart of accounts can be found in the TMF Chapter 2 Section 4000 or at http://www.fms.treas.gov/factsi/index.html Appendix.