



Treasury Financial Manual

Transmittal Letter No. 619

Volume I

To: Heads of Government Departments, Agencies, and Others Concerned

1. Purpose

This transmittal letter releases I TFM 6-4000, Intra-Governmental Payment and Collection (IPAC) System. This chapter prescribes the procedures for processing intragovernmental expenditure transactions through the IPAC System, an electronic Internet-based collection and payment system. The IPAC System replaced the On-line Payment and Collection System that was discontinued as of November 30, 2001.

2. Page Changes

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3. Effective Date

This transmittal letter is effective immediately.

4. Inquiries

Direct questions concerning this transmittal letter to:

Cash Accounting Division
Cash Accounting and Reporting Directorate
Governmentwide Accounting
Financial Management Service
Department of the Treasury
3700 East-West Highway, Room 500D
Hyattsville, MD 20782
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Date: November 4, 2004

Richard L. Gregg
Commissioner

Part 6—Chapter 4000

INTRA-GOVERNMENTAL PAYMENT AND COLLECTION (IPAC) SYSTEM

This chapter prescribes procedures agencies use to process intragovernmental expenditure transactions through the IPAC System, an electronic Internet-based collection and payment system. It also presents a general overview of IPAC System requirements and certain technical specifications established by the Department of the Treasury's (Treasury's) Financial Management Service (FMS). The Internet-based IPAC System replaces the On-line Payment and Collection (OPAC) System that was discontinued as of November 30, 2001.

Section 4010—Authority

In accordance with 31 U.S.C. 3513, the Secretary of the Treasury (the Secretary) must prepare reports that will inform the President, the Congress, and the public on the financial operations of the U.S. Government. These reports must include the financial information that the President requires. In addition, the head of each executive agency must furnish Treasury with reports and information about the agency's financial conditions and operations as the Secretary may require.

- The IPAC application that processes intragovernmental Federal funds transfers between agencies;
- The Retirement and Insurance Transfer System (RITS) that processes retirement and health insurance payments by Federal agencies to the Office of Personnel Management (OPM);

AND

- The Treasury Receivable Accounting and Collection System (TRACS) that processes check disbursement data returned to Federal agencies for which Treasury has disbursing authority.

For more detailed information regarding the RITS and TRACS components, contact the Financial Operations Call Center (see the Contacts page).

The IPAC application's primary purpose is to provide an automated, standardized, interagency funds expenditure transfer mechanism for Federal Program Agencies (FPAs). It facilitates intragovernmental Federal e-commerce by transferring funds, with

related descriptive data, from one FPA to another on a real-time basis.

The IPAC System enables FPAs to exchange accounting information and to transfer funds between FPAs involved in buyer-seller relationships. It establishes standardized interagency payment, collection, and adjustment procedures through an Internet-based application.

FPAs may execute IPAC transactions on-line or via bulk data file connections. Each FPA determines the connection type in accordance with standards FMS specifically developed for the IPAC electronic network. FMS must certify all bulk file users via a process that includes establishing an IPAC connection and successfully transferring a bulk data file in the established format.

Currently, agencies use several different procedures to process the majority of interagency transactions including:

- The paper-based, manual SF 1081: Voucher and Schedule of Withdrawals and Credits;
- The paper-based, manual SF 1080: Voucher for Transfers Between Appropriations and/or Funds;

Section 4015—Introduction

The IPAC System is a major component of the Government On-Line Accounting Link System II (GOALS II) and is no cost to agencies. It uses state-of-the-art technology with a three-tiered client server platform and provides flexibility in communications with access via a Web browser and, also, host-to-host.

The IPAC System is comprised of the following interrelated subsystems:

- The Internet-based electronic IPAC System;

AND

- Treasury checks.

However, agencies should use the IPAC System, whenever possible, for processing interagency expenditure transactions. Use of the IPAC System helps alleviate Governmentwide problems concerning reconciliation of agency accounts caused by manual, paper-based, labor-intensive methods for interagency funds transfers. In addition, the IPAC System allows agencies to transmit multiple detail transactions with each summary transaction to aid in the reconciliation process, unlike the obsolete OPAC System that processed transactions at the summary level only.

Section 4020—Definitions

Accomplished Date—The date an IPAC transaction was successfully processed by the IPAC System.

Accounting Date—The last calendar day of the month during which a transaction was processed through the IPAC System.

Adjustment—A transaction the customer agency initiates to adjust an erroneous or incorrect payment or collection. Agencies can only use adjustments to reduce (adjust down) the original transaction amount and may only process an adjustment against a payment or collection that is 90 days old or less.

Agency Location Code (ALC)—A 3-digit (Regional Finance Centers), 4-digit (Non-Treasury Disbursing Offices), or 8-digit (Treasury Disbursing Offices) identifier assigned by FMS for Treasury reporting purposes. The first 2 digits of the 8-digit ALC identify the department or agency, the third and fourth digits identify the particular bureau within the department, and the remaining 4 digits identify the particular agency account section within that bureau.

Detail Amount—The amount entered by the user on the detail section of the IPAC transaction screens. The IPAC System does not automatically calculate this amount from the Quantity and Unit Price fields; however, the Quantity multiplied by the Unit Price **must** equal the Detail Amount.

Disbursing Office Symbol (DO Symbol)—An identifier automatically assigned when an agency becomes an IPAC System user. Each ALC has a unique DO Symbol for each IPAC application (IPAC, TRACS, and RITS).

Federal Agencies' Centralized Trial-Balance System II (FACTS II)—A computer program that enables FPAs to electronically report budget execution information to Treasury. Formerly, FPAs reported this information on FMS 2108: Yearend Closing Statement; SF 133: Report on Budget Execution and Budgetary Resources; and the Program and Financing Schedule of the President's Budget (P&F).

FMS 6652: Statement of Differences—A Treasury-generated report that reflects an out-of-balance situation for all ALCs. The out-of-balance situation results from differences in reporting to Treasury by the originating agency, customer agency, and FMS.

FMS 224: Statement of Transactions—A monthly report on disbursements and collections submitted to Treasury by agencies for which Treasury disburses.

FMS 1219/1220: Statement of Accountability—A monthly report on disbursements and collections submitted to Treasury by agencies that do their own disbursing.

Government On-Line Accounting Link System II (GOALS II)—The system that allows FMS to receive agency accounting data, forward it to various systems within FMS for final processing, and distribute agency accounting reports.

IPAC Adjustment Voucher Number—A unique identification

number automatically assigned to each adjustment a customer agency enters into the IPAC System. Bulk file users have the capability to assign their own IPAC Adjustment Voucher Number.

IPAC Customer Agency—Recipient of an IPAC transaction.

IPAC Document Reference Number—A unique identification number automatically assigned to each interagency transaction entered into the IPAC System. It is a sequential number assigned by DO Symbol. This number, when combined with a DO Symbol, is unique. Bulk file users have the capability to assign their own IPAC Document Reference Number.

IPAC Originating Agency—The initiator of an IPAC transaction.

IPAC Trace Number—A unique identification number automatically assigned to each zero dollar interagency transaction entered into the IPAC System. Bulk file users have the capability to assign their own IPAC Trace Number.

Logon ID—The 8 alphanumeric characters assigned to uniquely identify a user.

Miscellaneous Information—An optional IPAC field for storing additional information about a transaction.

Post-USSGL Transactions—An IPAC transaction type used to update the originating agency's USSGL information or to add or change the receiver (customer) agency's USSGL information.

Trading Partner Agreement (TPA)—A formal agreement between FPAs engaged in buyer-seller business relationships.

Zero Dollar Transaction—Used to provide USSGL account information to trading partners, correct information sent in an earlier transaction, or convey additional information. Agencies do not use zero dollar transactions to transfer funds.

Section 4025—Originating Intra-governmental/IPAC Transactions

4025.10—Initiating the Order

Before accessing the IPAC System, each FPA must assign an IPAC Agency Administrator (IAA) for each of its ALCs. The IAA is responsible for registering agency personnel as IPAC users. If FMS has not assigned an IAA to the agency, the agency should contact FMS (see the Contacts page).

4025.20—IPAC Required Fields

The IPAC System allows each FPA to control which data fields in an IPAC transaction it deems required, beyond those that FMS has made mandatory. At this time, the FMS mandatory fields include the following:

Payment and Collection Transactions

ALC Contact
 Contact Telephone Number
 Contact E-mail Address
 Originating ALC
 Customer ALC
 Invoice Number
 Pay Flag
 Quantity
 Unit Price
 Unit of Issue
 Detail Amount
 Obligating Document Number
 Purchase Order Number
 Receiver Department Code
 Sender Treasury Account Symbol
 Sender USSGL Account Information

Adjustment Transactions

ALC Contact
 Contact Telephone Number
 Contact E-mail Address
 Originating ALC
 Customer ALC
 Amount
 Original IPAC Document Reference Number
 Original DO Symbol
 Sender Treasury Account Symbol

Sender USSGL Account Information
 Original Accomplished Date

Zero Dollar Transactions

ALC Contact
 Contact Telephone Number
 Contact E-mail Address
 Originating ALC

In the future, FMS also will require the Receiver Treasury Account Symbol and the Receiver USSGL account information. Agencies may supply additional information in the description areas provided for such information.

4025.30—Trading Partner Agreements (TPAs)

FMS recommends that FPAs establish TPAs as appropriate. When establishing TPAs, agencies should obtain the Treasury Account Symbol and all other pertinent information needed to process an IPAC transaction. All TPAs should provide business rules sanctioned by the appropriate authority within each prospective agency. Neither Treasury nor FMS is responsible for the execution of TPAs. The parties to the agreement must execute arbitration regarding TPA disputes/disagreements in a timely manner. FMS reserves the right to intercede if the Federal Government's fiscal responsibilities are at risk.

As part of the TPA, the IPAC originating agency provides the IPAC customer agency with clear and appropriate instructions for transmitting requisition/order information. Conversely, the IPAC customer agency must include its ALC on all requisitions or order forms forwarded to the IPAC originating agency. This code identifies the customer agency that is to be billed for services or supplies. In addition, the customer agency must provide data for all IPAC required fields as well as the customer agency's special requirements. Customer agencies must include adequate and sufficient descriptive information on the requisition or order form that the originating agency includes in the description section of the IPAC

transaction. This enables the customer agency to match the IPAC transaction bill, when received, with the originating requisition.

4025.40—Initiating the Automated Interagency Transaction

After fulfilling the customer agency's requisition/order, the originating agency must input the appropriate data in all the IPAC required data fields. Also, it must input the customer agency's special requirements and any descriptive information, supplied with the requisition/order, in the appropriate fields of the IPAC transaction.

When the transaction is processed through the IPAC System, immediate collection or payment is accomplished. For payment transactions, the IPAC System credits the originating agency's ALC and charges the customer agency's ALC. For collection transactions, the IPAC System charges the originating agency's ALC and credits the customer agency's ALC. The transaction includes all IPAC required fields, as well as all agency-specific required data, as stipulated by the customer agency or the TPA.

If the originating agency does not comply with this procedure, reconciliation problems for the customer agency may result. Non-compliance with or abuse of these established billing procedures may result in FMS revoking use of the IPAC System. The IPAC Users Manual provides specific instructions for using the IPAC System. See the IPAC Web page at <http://www.fms.treas.gov/goals/ipac>. The IAA Enrollment User Manual also is available on the IPAC Web page.

4025.50—Transmitting/Receiving the Transaction

The IPAC database is updated immediately after processing online transactions and as close to real time as possible for bulk data file transmissions.

The system automatically issues a unique IPAC Document Reference Number for each completely processed transaction (bulk file users have the capability to assign their own IPAC Document Reference Numbers). The IPAC System ensures that no two transactions are assigned the same number for the same ALC/DO Symbol combination. Agencies billed via IPAC receive transactions regardless of whether or not the ALC has access to the IPAC System.

FPA's using the IPAC System may print their transactions immediately after the originating agency enters the transactions into the IPAC System. In addition, agencies may retrieve their transactions by downloading data directly into their computer systems to aid in the reconciliation process.

Originating agencies have through the last day of each month to enter transactions for that month. Customer agencies have 90 days after the billing date to enter adjustments to payments or collections.

Section 4030—Recording and Reporting Automated Interagency Transactions

Each Federal agency's accounting office must verify the accuracy of the transactions retrieved from the IPAC System. Agencies follow standard procedures to record the transactions applicable to their Treasury Account Symbols as of the accomplished/transaction date reflected in the IPAC System.

4030.10—End-of-Month Reporting

Both the originating and customer agencies must report their total monthly receipt and disbursement activity, executed through the IPAC System, on one of the following:

- FMS 224: Statement of Transactions (Classified According to Appropriation,

Fund and Receipt Account; and Related Control Totals);

- SF 1218: Statement of Accountability (Foreign Service Account)/1221: Statement of Transactions [According to Appropriations, Funds and Receipt Accounts (Foreign Service Account)];
- FMS 1219: Statement of Accountability/1220: Statement of Transactions (According to Appropriations, Funds and Receipt Accounts).

At the end of each month, both the originating agency and the customer agency must include all IPAC activity in the net total amount of all disbursement, collection, and adjustment transactions for their ALCs. They report their data on the FMS 224, Sections 1 and 2, or the FMS 1219, line 280, and the FMS 1220 for the current accounting payment month. Agencies should print reports of all IPAC transactions at the end of each month to prepare for submission of the FMS 224 or FMS 1219/1220.

Agencies must archive their IPAC activity since FMS no longer provides microfiche. However, the IPAC System provides online data retention for 18 months after a transaction is accepted.

4030.20—Monthly Treasury Reporting of Differences to Agencies

Transactions not reported result in an out-of-balance condition. Treasury will compare the amount reported by the agencies on their FMS 224 or FMS 1219/1220 with the combined total of the amount from the IPAC System data and any disbursing activity from Treasury disbursing offices. If there is a difference, Treasury generates an FMS 6652: Statement of Differences, Disbursing Office Transaction. Treasury prepares this report on a monthly basis for each ALC. Also a "Monthly Register of Transactions," which provides a detailed listing of all transactions charged or credited to a particular ALC,

is included. Agencies must investigate the differences and make the necessary corrections on their next FMS 224 or FMS 1219/1220.

4030.30—IPAC System End of Fiscal Year Reporting

For the yearend closing process, agencies report all disbursement activity, including IPAC transactions charged to an agency's ALC, to the applicable Treasury Account Symbol for the fiscal year to which it relates.

If, at the end of a fiscal year, a customer agency does not have sufficient time to determine the amount of an adjustment for its regular monthly reporting on either the FMS 224 or FMS 1219/1220, the agency should report the erroneous charge to its regular appropriation or fund symbol. If the agency chooses to correct the erroneous charge, it must coordinate the correction with the charging entity. Once the agency determines the correct amount of the erroneous transaction, it adjusts the transaction through IPAC.

For yearend FACTS II reporting, the agency should contact the Budget Reports Division (BRD) to request adjustments. The agency should prepare and fax BRD its proposed adjustments (see the Contacts page), including supplemental documents such as a signed copy of the FMS 224 or FMS 1219/1220. Treasury reserves the right to review and determine if it will accept the adjustments based on established criteria.

These erroneous charges do not constitute over obligations or over expenditures with respect to 31 U.S.C. 665, Anti-Deficiency Act. Agencies should footnote FACTS II submissions to indicate those cases that would appear to overextend the symbol charged.

Section 4035—Adjustments of Erroneous Charges

FMS does not allow submission of unrestrained payments, collections, or

adjustments to the IPAC System. IPAC agencies should be diligent in their transaction procedures, and customer agencies must only use the adjustment procedure when the transactions have been charged under the IPAC System. Agencies must not use the IPAC adjustment procedure to adjust charges that originated under other billing systems.

IPAC transactions are rendered for services purchased or supplies shipped. A customer agency should not consider a charge erroneous simply because it receives the billing statement before the supplies. If the customer agency subsequently finds that the charge is erroneous, it should make the adjustment at that time. However, the customer agency is limited to 90 days, upon receipt of its IPAC transaction, to process the adjustment.

To adjust the erroneous charge, the customer agency should contact the originating agency and discuss the error and the considerations underlying each adjustment. The originating agency contact person's name, telephone number, and e-mail address appear on the top of each IPAC transaction.

Then the customer agency accesses the IPAC System and selects "IPAC Adjustments" from the menu. It enters the original document reference number and the originator's DO Symbol to locate the original transaction to be adjusted.

A customer agency must input an adjustment into the IPAC System on or before the end of each month for that adjustment to be included in that month's net total. Otherwise, the adjustment will be reflected in the subsequent month's net total.

If the originating agency concludes that the adjustment (or a portion thereof) was improper, it must communicate this to the customer agency, preferably by telephone or e-mail. When agreement is reached, the originating agency prepares a second IPAC transaction charging the appropriate amount. Agencies cannot make an adjustment to an adjustment.

Since IPAC is an online, interactive system, the edit program does not allow entry of invalid ALCs. However, it is possible for an IPAC agency to prepare a transaction to a valid but incorrect ALC. Therefore, erroneous charges only involve differences concerning the dollar amount charged or the transaction itself.

Section 4040—IPAC System Requirements

To use the IPAC System, the following are required:

- Access to the Internet.
- A browser with 128-bit encryption and cookies enabled. See the IPAC Web page at

<http://www.fms.treas.gov/goals/ipac> for a list of supported browsers.

- Software to view Portable Document Format (PDF) files (such as Adobe Acrobat Reader™).
- A user ID and password.

FMS establishes user ID's based on the information submitted on the IPAC User Request Form and the roles related to the user's functions. Each agency's IAA processes IPAC User Request Forms. FMS processes IPAC IAA Designation Forms. Contact the Financial Operations Call Center (see the Contacts page) to locate the name and contact information of the IAA for a specific ALC. Access the IPAC Web page at <http://www.fms.treas.gov/goals/ipac> for the IPAC User Request Form and the IPAC IAA Designation Form.

Section 4045—Restrictions

FMS reserves the right to make any adjustments centrally in Treasury's Central Accounting System and to remove any agency from the IPAC System if the agency fails to comply with the rules and regulations set forth in this TFM chapter.

CONTACTS

Direct general inquiries concerning this chapter to:

Cash Accounting Division
Cash Accounting and Reporting Directorate
Governmentwide Accounting
Department of the Treasury
Financial Management Service
3700 East-West Highway, Room 500E
Hyattsville, MD 20782
Telephone: 202-874-7980

Direct inquiries regarding IPAC to:

Financial Operations Call Center
Financial Management Service
Department of the Treasury
3700 East-West Highway, Room 800B
Hyattsville, MD 20782
Telephone: 202-874-8270
E-mail: ipac.help@fms.treas.gov or goals.help@fms.treas.gov
IPAC Web page: <http://www.fms.treas.gov/goals/ipac>

Direct inquiries concerning FACTS II yearend reporting to:

Budget Reports Division
Financial and Budget Reports Directorate
Governmentwide Accounting
Department of the Treasury
3700 East-West Highway, Room 518D
Hyattsville, MD 20782
Telephone: 202-874-9880
Facsimile: 202-874-9966

TREASURY FINANCIAL MANUAL

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		3. FMS Form 188: Advance Reporting of U.S. Military Pay
		4. FMS Form 190: Advance Reporting of U.S. Military Retiree Pay
		5. FMS Form 189: Advance Reporting of Defense Department Payments to Vendors

Chapter	Section	Title
9000		SECURING GOVERNMENT DEPOSITS IN FEDERAL AGENCY ACCOUNTS
	9010	Introduction
	9015	Authority
	9020	Definition of Terms
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	9030	Selection of a Depository
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		Contacts
		Appendix
		Federal Agency Collateral Contact Information