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# Treasury Financial Manual

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## Bulletin No. 2022-03

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Retention: November 16, 2022

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

Subject: G-Invoicing Implementation Updates

### 1. Background

Fiscal Service established a mandate in the [Treasury Financial Manual \(TFM\) Volume 1, Part 2, Chapter 4700](#) for the use of Government Invoicing (G-Invoicing) to facilitate Buy/Sell Intra-governmental Transactions (IGT). This mandate uses a phased approach to require new Buy/Sell activity to be implemented by October 2022 and In-Flight activity to be implemented by October 2023. New Orders include Orders with a Period of Performance beginning October 1, 2022 or later. In-Flight Orders includes the conversion of Orders with an open balance and a Period of Performance extending beyond September 30, 2023. To support the G-Invoicing mandate, Fiscal Service will implement system controls in the Intra-Governmental Payment and Collections (IPAC) system to enforce entity compliance. G-Invoicing is the application where the Performance Transactions initiate fund settlement to be facilitated through IPAC automatically. Fiscal Service will also monitor entity compliance by defining metrics and thresholds to measure compliance levels and communicate those levels to the entity.

Fiscal Service has worked collaboratively with the government-wide community to determine necessary enhancements for a streamlined process flow (7600EZ process) for fund settlement, and to develop Constructive Order Acceptance functionality for General Services Administration (GSA) Rent transactions. These activities are targeted to be implemented in fiscal year (FY) 2024.

### 2. Authority

The Department of the Treasury requires entities to use G-Invoicing under the authority of 31 U.S.C. § 3512(b) (Executive Agency Accounting and Other Financial Management Reports and Plans) and 31 U.S.C. § 3513 (Financial Reporting and Accounting System).

### 3. Monitoring and Enforcing G-Invoicing Implementation

#### IPAC System Enforcement Control:

Entities currently use the IPAC application for the following categories of IGT Transactions:

- Buy/Sell
- Expenditure Transfer-Non-Exchange
- Benefits
- Custodial Transfer-Non-Exchange
- Custodial Transfer-Exchange
- Investments
- Borrowings
- Other/Miscellaneous

Through an analysis of IPAC data, Fiscal Service identified a gap in the current required data elements that prevents Fiscal Service and entities from accurately categorizing transactions. To enhance the quality of the data, Fiscal Service has introduced a new data element to the IPAC application called Transaction Sub-Category Code that will require entities to categorize the type of IGT transactions initiated through IPAC, based on the categories documented above. Two methods are available for an entity to submit IPAC transactions: through the Bulk File; or manually through the IPAC User Interface (UI). The following phased approach will be used to establish this new data element as a system of control:

- October 2021-Publish Bulk File specifications.
- December 2021-Optional through UI.
- October 2022-Required through UI.
- October 2023-Required through the Bulk File and UI. Buy/Sell transactions submitted via the Bulk File.
- October 2024-Remove Buy/Sell option through the IPAC UI.

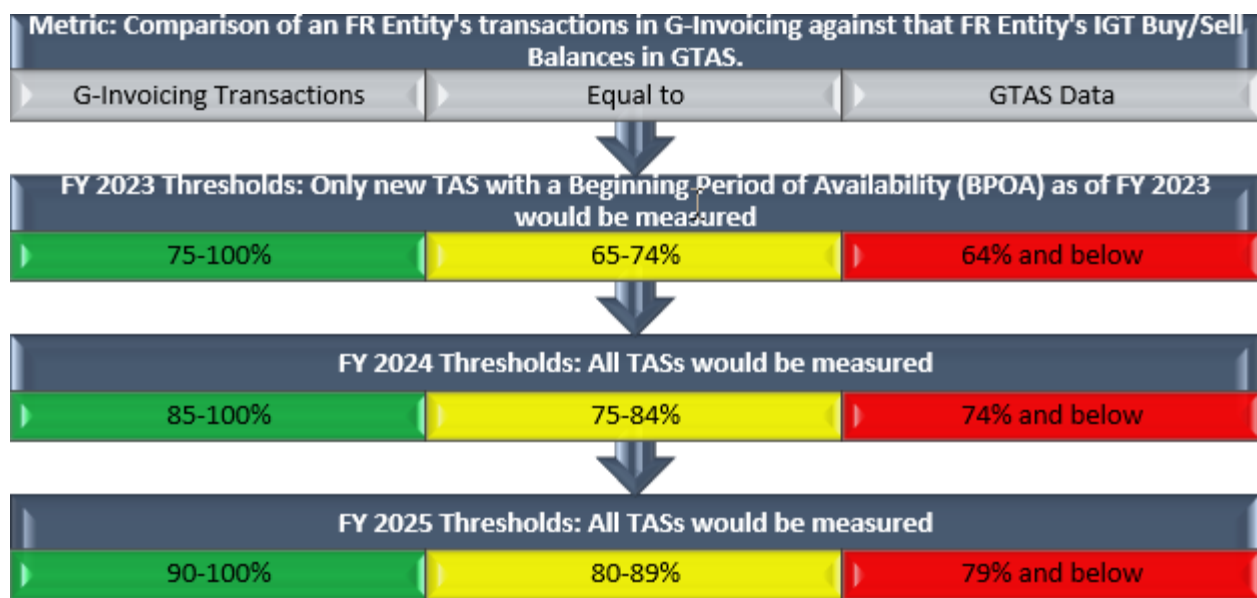
The phased approach documented above will achieve the following:

- Accommodate a timeframe for entity implementation through an optional period starting December 2021 that becomes required in phases.
- Accommodate a timeframe for Enterprise Resource Planning (ERP) vendors and entities to update their Bulk File submission format by FY 2024.
- Allow entities to leverage IPAC for Buy/Sell transactions during FY 2024, if necessary, but only by manual entry through the UI. Delayed billing is an example of activity that could continue during FY 2024. Entities that have anticipated delayed billing beyond FY 2024 should reach out to Fiscal Service to discuss scope and volume of transactions.
- Remove the ability to initiate an IPAC transaction categorized as Buy/Sell in its entirety at the beginning of FY 2025.

#### Monitoring Entity Implementation

The establishment of a metric, to be documented on each significant entity's quarterly IGT scorecard, will be required to appropriately measure an entity's compliance. Fiscal Service will leverage the FR Entity's data from the Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS) as the baseline measurement for the metric.

The threshold percentage for the metric will include a compliant rating of Green (fully compliant); Yellow (partially compliant); and Red (non-compliant) to be reflected on the IGT scorecard that will be incrementally increased each fiscal year. As a result of the In-Flight mandate deadline being at the beginning of FY 2024, the metric established for FY 2023 will only include a measurement of an entity's new Treasury Account Symbols (TAS) (those with a Beginning Period of Availability of FY 2023). The established ranges below are based on the dollar amount of Buy/Sell activity in the Performance Transactions of G-Invoicing as compared to the FR Entities' GTAS data.



Fiscal Service considered the following when establishing threshold ranges:

- There are various business activities and business lines that will not be required to be in G-Invoicing for FY 2023 as identified in sections 4 and 5 below. These activities will be included in the compliance calculation but were factored into Fiscal Service setting a 75% threshold to achieve compliance. If those identified make up more than 25% of an entity's IGT Buy/Sell activity, they should reach out to Fiscal Service.
- FY 2024 and FY 2025 thresholds are impacted by:
  1. Delayed billing on Orders that will not be converted to the G-Invoicing application as they are closed out.
  2. Accruals and non-cash activity not going through IPAC that is not facilitated through G-Invoicing timely. Entities are expected to facilitate accruals and non-cash Buy/Sell activity through G-Invoicing; however, Fiscal Service anticipated minimal timing differences to occur.

3. Business activities and business lines identified in sections 4 and 5 being implemented.

- Entities may continue to leverage credit cards for settlement of IGT Buy/Sell activities (via GSA's SmartPay, for example) in line with the Department of the Treasury's guidance and thresholds. Please refer to [TFM Volume 1, Part 5, Chapter 7000](#) for more information regarding credit card guidance. Selling entities may accept credit cards issued under the GSA's SmartPay contract for Buy/Sell transactions, subject to the maximum transaction limit, for intra-governmental collections.

**4. Streamlined Approach to Fund Settlement (7600EZ)**

In coordination with the government-wide community, Fiscal Service established a more efficient process flow to fund settlement to accommodate specific business lines and low dollar activity. This new process will exchange sufficient data needed for the reconciliation of Buy/Sell activity while using a smaller sub-set of data from the normal Order processes already established. This process will expedite fund settlements by combining Order/Performance phases and requiring less data elements and approvals.

The 7600EZ process will include a threshold of \$10,000. Orders greater than this amount will not be included in this streamlined process flow and would follow the established Order processes currently in G-Invoicing. Some business lines have been granted an exclusion to this threshold and entities are encouraged to leverage 7600EZ for the following business lines:

- GSA Fleet Leasing;
- GSA Global Supplies; and
- Government Publishing Office (GPO) select orders for publishing and printing.

Entities will transition this activity to G-Invoicing and can begin using this new process flow by FY 2024. For the business lines reference above, Fiscal Service recommends the use of the 7600EZ process. All other business lines must be brokered and agreed upon in the General Terms & Conditions (GT&C) between both trading partners.

**5. Constructive Order Acceptance (GSA Rent)**

GSA Rent activity will be leveraging the new Constructive Order Acceptance functionality. The Servicing Agency will supply all required Order data. The Requesting Agency will have 7 calendar days to review, correct, or approve the submitted Order. If no action is taken by the Requesting Agency within that timeframe and the data provided by the Servicing Agency passes all validations, G-Invoicing will constructively change the Order status to "Open" and allow subsequent Performance Transactions to be processed. This G-Invoicing functionality is not changing in the current Buyer Initiated Order or Seller Facilitated Order flows. GSA Rent business line leveraging the G-Invoicing Constructive Order Acceptance functionality will begin in FY 2024.

## **6. References**

For additional details, please see Fiscal Service's [G-Invoicing](#) website and the G-Invoicing Program Guide.

## **7. Effective Date**

This bulletin is effective immediately.

## **8. Inquiries**

Direct questions concerning this bulletin to (email is preferred over a mailed request):

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