



4.6 Leased Real Property General Services Administration (GSA)- 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.

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. 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. 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 transferred the funds to the billing agency.

Examples

Example: UDO established in the financial system. GSA initiates a transaction in the IPAC system. AP obtains the IPAC transaction showing money disbursed. AP sends IPAC information (invoice) to PO for approval. PO approves IPAC invoice with UDO reference and returns to AP. AP enters IPAC invoice in financial system as a non-payment entry. (Money has already been disbursed via IPAC system). AP references UDO in the non-payment entry, liquidating the UDO.

Sources

- Source:** AP BPR Recommendation 4.5.3 Leased Real Property GSA
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- Source:** AP BPR Phase II Recommendation 2.22.1.1 Leased Commercial and Real Property GSA
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