



VA



U.S. Department
of Veterans Affairs

Guide for Clearing IPAC Default Accounting String Transactions

Background:

VA receives a large number of IPAC charges for which the obligation number is missing or the obligation is not fully funded. These transactions have traditionally been recorded into FMS as a temporary advance (DV 04) by FSC Intragovernmental Accounting Section and are then offset against the correct obligation by the field station after identifying and properly funding the appropriate obligation. Field stations use the F855 report in this effort. Advances are reported as assets in the financial statements, so establishing temporary advances for this purpose causes a misstatement of both assets and expenses on VA's Financial Statements until the transaction is expensed to the appropriate obligation. VA's trading partners record revenue for the IPACs they charge to VA and expect VA to record an expense. Temporary advances create reconciliation differences between the records of VA and our trading partners. This is one of the most significant issues VA has to resolve in order to remediate audit findings regarding intragovernmental reconciliation.

To eliminate these financial statement and reconciliation issues moving forward, FSC will no longer establish temporary advances for IPAC charges for which the obligation number is missing or the obligation is not fully funded. FSC will record these IPAC charges to a default accounting string that will be established for each fund. As with the previously recorded temporary advances, field stations will be responsible for identifying the correct obligation and transferring the default transaction to the correct obligation. Transactions currently on the F855 Advance report will remain there until cleared by the station as the new process will not impact IPAC charges which previously had been established as temporary advances. IPACs identified as true advances will continue to be recorded with DV 04 and should be expensed using the revenue recognition method agreed to in the IAA.

The default accounting strings used in the new process will consist of:

- Station number
- Budget Fiscal Year(s)
- Fund
- Budget Object Code (default 2580)
- Cost Center (if required by the fund)
- and Fund Control Point assigned based on fund (uses this convention: IPACDISBXX)

Please direct any questions to the VAFSC IPAC Processing mailgroup using the email group: VAFSCIPACProcessing@va.gov

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Process:

1. FSC will review the IPAC and documentation in the Agreement Repository to identify the obligation for each IPAC. If no obligation is identified or the obligation is not sufficiently funded, FSC will record an ET 05 to the default accounting string for the identified fund.

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ACTION: R TABLEID: PVLТ USERID: S104 MW2
*** VOUCHER LINE INQUIRY SCREEN ***
KEY IS VENDOR CODE, TRANS CODE, VOUCHER NUMBER, TRAVEL ADV NUMBER, LINE NUMBER

VENDOR CODE: 097010065 51 TRANS CODE: ET VOUCHER NO: 104A7657ZQW
TRAVEL ADV NO:

LINE NO: 001 VENDOR INV: VI LINE NO:
INV DATE: LOG DATE: ACCP/DEL DATE:
BFYS: 17 FUND: 0167A0 TRANS TYPE: 05
ADM/OFF: 04 STATION/SAT: 116 LINE AMT: 12,757.33
FCP/PRJ: IPACDSB01 JOB NO: CLOSED AMT: 12,757.33
COST CTR/SUB: BOC/SUB: 2580 DISB AMT: 12,757.33
REV SRCE/SUB: REPT CAT: IN TRANSIT AMT: 0.00
REF DOC NO: REF DOC LINE: ADV LIQ AMT: 0.00
REF ADV NO: REF ADV LINE: LIQ AMT: 0.00
PAY ADV: ADV: OVRD ACCT: CLSD BFYS: CLSD FUND:
DESCRIPTION: IPAC-VAFSC.OPAC.PR@MAIL.VA.GOV OVERRIDE OFFSET ACCT:
RELATED GBL: QTY: 0.00 PROMPT PAY: N
DISCOUNT %/DAYS: 0.000 / 00 DISC LOST RSN CODE: INTEREST REASON:
UNAPPLIED DEPOSIT NO:
    
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2. Transactions recorded using the default accounting string will be included in the F859 Report in RSD, which is scheduled to be available at the end of December 2017. Until the report is available, IPAC Processing will send out the IPAC Default Fund Control Point Utility Report to the VHA National Accountants group via email.

RGLIPACR 116										PAGE: 1	
REPORT ID: RGLIPACR										TIME: 7:30	
RSD FORM: F859											
RUN DATE: 10/25/17											
STN: 116											
ENTERPRISE SYSTEM ENGINEERING											
BFYS: 18 FUND: 0167A0											
DEV, MOD & ENHANCE											
A/O: 04											
GOE - STAFF											
VENDOR TYPE CATEGORY: FEDERAL											
SDD	TC	TT	TRANS NO	LINE	DATE	ACC	BOC	COST CENTER	VENDOR CODE	VENDOR NAME	AMOUNT
E10D23A3	ET	05	104AI0D23A3	001	10/24/17	IPACDSB01	2580		04745340016	GENERAL SVCS ADMINISTRATION	98,670.47
E10D2471	ET	05	104AI0D2471	001	10/24/17	IPACDSB01	2580		04745340016	GENERAL SVCS ADMINISTRATION	29,637.35
H10D27C8	ET	05	104AI0D27C8	001	10/24/17	IPACDSB01	2580		04745340016	GENERAL SVCS ADMINISTRATION	1,061.94
S10D19DD	ET	05	104AI0D19DD	001	10/12/17	IPACDSB01	2580	197500	04745340016	GENERAL SVCS ADMINISTRATION	3,104.20
44022652	ET	05	104A022652	002	10/23/17	IPACDSB01	2580		07508460031	DEPT OF HEALTH & HUMAN SVCS	120,254.75
785I3BEV	ET	05	104A85I3BEV	001	10/24/17	IPACDSB01	2580		09749308522	OFFICE OF SECRETARY OF DEFENSE	212,981.87
NUMBER OF RECORDS: 6										TOTAL AMOUNT:	465,710.58

3. Station accounting staff will review the report and work with budget staff to identify or add funding to the correct obligation. The field labeled SDD listed on the F859 report is the IPAC Doc. Ref Number and can be used in FASPAC to search for the IPAC and related backup documentation. Accounting staff should save any documentation found in FASPAC and provide the information to the budget staff.
4. Station accounting staff will record an ET 01 transaction to move the funds from the default accounting string to the correct obligation. The DOC ID for the ET 01 will have no bearing on

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clearing the line from the report. The SDD number contained in the transaction header MUST match the SDD of the original ET 05. The SDD is listed on the report and is the IPAC Doc ID Number from FASPAC. The decrease line MUST match the original ET 05 transaction exactly for the line to be cleared from the report. This includes the line number. The only differences between the ET 05 and the decrease line for ET 01 should be the trans type (01) and the decrease indicator (D).

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COMMND:                DOCID: ET 04  116JV7B45          STATUS: ACCPT
                        BATID:                SUB STN:    08/16/17

                        DIRECT DISBURSEMENT INPUT SCREEN

                        BATCH DATE:            NUM DOCS:            NET:

TRANS TYPE: 01 DD DATE:                ACCT PRD:            ACTION:  SUB STN: 104
BFYS:                FUND:                COMMENTS:
VENDOR CODE: 097010065 51              NAME: OFFICE OF SECRETARY OF DEFENSE
DIRECT DISB NO: 77657ZQW              INTR-AGCY SYMBOL:
DISB OFFICE:                DOC TOTAL: 0.00
AGREEMENT NO:                ADV LIQ AMT:
REF DOC NO:
    
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COMMND:                DOCID: ET 04  116JV7B45          STATUS: ACCPT
001-001 OF 002        BATID:                SUB STN:    08/16/17
01-
  LINE: 001 REF DOC:                REF LINE:            ACCP DATE:
PAY ADV:  REF ADV:                REF ADV LINE:        INV DATE:
VENDOR INV NO/LINE:                LOG DATE:
  T/T: 01  BFYS: 17              FUND: 0167A0
STATION/SAT: 116                  FCP/PRJ: IPACDSB01  JOB NO:
COST CTR/SUB:                    BOC/SUB: 2580      REPT CATG:
REV SRCE/SUB:                    CLSD BFYS:          CLSD FUND:
  GL ACCOUNT:                DESCR: IPAC 77657ZQW
  LINE AMOUNT: 12757.33          I/D: D P/F:        INT REASON:
  LIQ AMOUNT:                QUANTITY:          ADV:
UNAPPLIED DEP NO:
    
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COMMND:                DOCID: ET 04  116JV7B45          STATUS: ACCPT
002-002 OF 002        BATID:                SUB STN:    08/16/17
01-
  LINE: 002 REF DOC: SO 116S73029    REF LINE: 001 ACCP DATE:
PAY ADV:  REF ADV:                REF ADV LINE:        INV DATE:
VENDOR INV NO/LINE:                LOG DATE:
  T/T: 01  BFYS: 17              FUND: 0167A0
STATION/SAT: 116                  FCP/PRJ: T0D234S05  JOB NO:
COST CTR/SUB: 197500 00          BOC/SUB: 2510      REPT CATG:
REV SRCE/SUB:                    CLSD BFYS:          CLSD FUND:
  GL ACCOUNT:                DESCR: ET 104A7657ZQW
  LINE AMOUNT: 12757.33          I/D: I P/F:        INT REASON:
  LIQ AMOUNT:                QUANTITY:          ADV:
UNAPPLIED DEP NO:
    
```

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Items will clear from the report when the following conditions are met:

- The SDD is the same
- The Station is the same
- The line number is the same
- The FUND is the same
- The BBFY/EBFY is the same
- The AO is the same
- The Cost Center is the same
- The Budget Object Code (BOC) is the same
- The Vendor Code is the same

If the fields above do not match exactly, there will be both a positive and a negative line on the F859 report. Corrections will need to be made to the ET 01 to remove both lines from the report.

Crosswalk for Default Accounting String transactions:

Fund	ACC/FCP	Cost Center	Station
0167AD	IPACDSB01	N/A	All stations
0167AO	IPACDSB01	N/A	All stations
0167AZ	IPACDSB01	N/A	All stations
0167BD	IPACDSB01	N/A	All stations
0129A1	IPACDSB04	540401	All stations
0142A1	IPACDSB06	N/A	101, 200, 705
0151A1	IPACDSB05	309500	All stations
0152A1	IPACDSB04	840100	All stations except as listed on IPACDSB09 and IPACDSB11
0152A1	IPACDSB09	840100	700,701, 702, 703, 730, 731, 732, 733, 734, 735, 736, 741, 742, 776, 777, 799
0152A2	IPACDSB11	840100	101
0160A1	IPACDSB04	820100	All stations except as listed on IPACDSB09 and IPACDSB11
0160A1	IPACDSB09	820100	700, 702, 703, 741, 776, 777, 799
0160A1	IPACDSB11	820100	101
0161A1	IPACDSB07	850100	All stations except as listed on IPACDSB08
0161A1	IPACDSB08	850100	402, 437, 438, 564, 608
0162A1	IPACDSB04	N/A	All stations except as listed on IPACDSB09 and IPACDSB11
0162A1	IPACDSB09	N/A	700,701, 702, 703, 730, 731, 732, 733, 734, 735, 736, 741, 742, 776, 777, 792 799
0162A1	IPACDSB11	N/A	101
0169N1	IPACDSB04	N/A	556
0170A1	IPACDSB03	N/A	101
4537B	IPACDSB03	615000	All stations
4537B2	IPACDSB03	N/A	All stations
4537F	IPACDSB03	N/A	All stations
4539	IPACDSB02	N/A	101, 104, 121, 122, 189, 200, 211, 212, 215, 282, 284