

Subpart 101-2.2—Advances

- 101-2.200 Scope of subpart.
- 101-2.201 Types of advances.
- 101-2.201-1 Advance of funds; insufficient capital.
- 101-2.201-2 Advance for specific services.
- 101-2.201-3 Advance of funds; mutual agreement.

Subpart 101-2.49—Forms and Reports

- 101-2.4900 Scope of subpart.
- 101-2.4901 Standard forms.
- 101-2.4901-1080 Standard Form 1080, Voucher for Transfer between Appropriations and/or Funds.
- 101-2.4901-1081 Standard Form 1081, Voucher and Schedule of Withdrawals and Credits.
- 101-2.4902 GSA forms.
- 101-2.4902-740 GSA Form 740, Invoice for Job Order Work.
- 101-2.4902-743 GSA Form 743, Invoice for Rent.
- 101-2.4902-789 GSA Form 789, Statement, Voucher, and Schedule of Withdrawals and Credits.
- 101-2.4903 Treasury forms.
- 101-2.4903-7306 TFS Form 7306, Paid Billing Statement for SIBAC Transactions.

AUTHORITY: Sec. 205(c), 63 Stat. 390; 40 U.S.C. 486(c).

SOURCE: 34 FR 8160, May 24, 1969, unless otherwise noted.

Subpart 101-2.1—Billings, Payments, and Adjustments

§ 101-2.100 Scope of subpart.

This subpart deals with the procedures and forms used by GSA in billing for supplies and services furnished Government agencies, and the procedures for payment and adjustment of these billings.

§ 101-2.101 Background.

(a) GSA provides supplies, equipment, services, space, communications, motor vehicles, printing, and other miscellaneous items for Government agencies on a reimbursable basis. These supplies and services are financed from revolving, management, or working funds, and reimbursement from agencies is obtained through periodic billings and collections intended to permit GSA to operate these programs with a minimum amount of appropriated capital.

(b) The General Accounting Office Policy and Procedures Manual for

Guidance of Federal Agencies, title 7, chapter 2, section 8.5, provides that billings from GSA shall be paid in accordance with regulations issued by GSA.

(c) In providing for goods or services for Government agencies, GSA must, under certain regulations, provide for payment of the procurement to the vendors for the agencies. The payments are made by GSA without confirmation of actual receipt of the goods or services by the agencies. These procedures are essential to comply with the payment terms and conditions of the purchase order or contract and to earn cash discounts. The payments are made by GSA from revolving funds which are reimbursed from the agencies' appropriations and funds in accordance with § 101-2.103 or § 101-2.105. The agency that ordered and received the goods or services is responsible for the voucher audit (matching of the purchase documents, evidence of receipt, and billing documents). If the receiving agency has not received the goods or services in accordance with purchase order or contract, it is the agency's responsibility to report the losses or discrepancies to GSA in accordance with § 101-2.106 so that GSA may obtain credit from the vendor for overpayments. Credit to the ordering agency will be made by GSA in these cases based upon the report from the agency, and a claim will be placed by GSA against the carrier or vendor for recovery.

[34 FR 8160, May 24, 1969, as amended at 42 FR 55811, Oct. 19, 1977; 43 FR 21882, May 22, 1978]

§ 101-2.102 Billing procedures.

(a) Bills are rendered biweekly, monthly, or quarterly after the fact or in advance on approved billing forms, which are GSA Form 789, Statement, Voucher, and Schedule of Withdrawals and Credits, and Treasury TFS Form 7306, Paid Billing Statement for SIBAC Transactions (illustrated at §§ 101-2.4902-789 and 101-2.4903-7306). Certification of such bills by GSA is not required. Except for those bills which are rendered in advance: bills for shipment from stock are rendered on the basis of drop from inventory, provided that notification of warehouse refusal or other advice of nonavailability has not been received from the depot prior to the

billing date; bills for services are rendered after there is evidence of actual delivery of services; and bills for stock and nonstock direct delivery shipments are rendered based upon payment to the vendor. Non-OPAC (On-Line Payment and Collection) bills, issued on GSA Form 789, comprised of the accumulation of small dollar invoices which do not reach the predetermined threshold amount, may be issued at the end of the quarter in which the threshold is reached. Exceptions are: Recurring and open-end Reimbursable Work Authorizations (RWA's) which will bill at the end of each fiscal year for any unpaid charges whether the threshold is reached or not; and non-recurring RWA's which will bill upon completion of the RWA if the threshold is not reached prior to that time.

(b) GSA will not normally attach signed receipts to the bills for supporting documentation. Rather, documents or billing cards will generally be furnished which will contain the necessary information to permit the agency to identify its requisition, purchase order, travel order, or other obligating documents.

(c) GSA may, at its discretion, process requisitions of \$1 or less without billing. Therefore, any agency having such items unbilled 60 days after receipt of the material may assume that they will not be billed and may cancel the obligation accordingly. In addition to billing agencies under the GSA Form 789 procedures as indicated in paragraphs (a) and (b), of this section, GSA also utilizes the Simplified Intragovernmental Billing and Collection (SIBAC) System.

(d) The SIBAC system is prescribed by GSA as indicated within this subpart and by the Treasury Fiscal Requirements Manual for Guidance of Departments and Agencies, chapter 5000 of part VI. The basic concept underlying the SIBAC system is the elimination of governmental receivable and payables; reduction of paperwork; and improved cash flow. Two essential elements of the system are: It provides for immediate payment to the billing agency, and it provides a method by which recipient agencies may charge back erroneous charges billed.

Under this system immediate payment is accomplished by authorizing GSA as the billing agency to credit its own 8 digit pay station symbol and to charge the customer agency's 8-digit pay station symbol for services purchased or supplies shipped. This system also provides for chargebacks which are accomplished on the customer agency's SF 224, Statement of Transactions, by reporting the amount of erroneous charge to a clearing account of the billing agency after proper notification and documentation have been sent to the billing (SIBAC) agency. The system is applicable only when both the billing and customer agencies report their monthly transactions to the Department of the Treasury on SF 224, Statement of Transactions. GSA programs under the SIBAC system are as follows:

(1) Billings to civil executive agencies for supplies from FSS supply distribution facilities for stock and nonstock direct deliveries are billed semimonthly at the GSA accounting centers. For motor pool services civil agencies are billed monthly at the centers. Billings to the Department of Defense (DOD) through the SIBAC system for supplies are contained in the DOD handbook, Military Standard Billing Systems (MILSBILLS) 4000.25-7-M. The basic difference between the SIBAC System operated for civil executive agencies and DOD is the the GSA/DOD system operates with a direct charge by the billings agency to the appropriation or fund account of the customer agency's 8-digit station symbol.

(2) The standard level user charges (SLUC) for space assignments are billed quarterly in advance, and actual adjustments are made quarterly in arrears.

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§101-2.103 SIBAC payment procedures.

Under this system GSA is authorized to charge the 8-digit agency pay station symbol of the customer agencies for services purchased or supplies shipped.

(a) Treasury TFS Form 7306 (illustrated at §101-2.4903-7306) will be used