

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.

[34 FR 8160, May 24, 1969, as amended at 42 FR 55811, Oct. 19, 1977; 46 FR 50951, Oct. 16, 1981; 57 FR 56993, Dec. 2, 1992]

**§ 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

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as the paid billing document in connection with this procedure. GSA as the SIBAC billing agency will attach supporting documentation only when the transaction cannot be adequately described on TFS Form 7306.

(b) The paid billing statement shall be accounted for by the billed agency as an accomplished or paid document and reported on its current SF 224, Statement of Transactions (similar to reporting the charge side of SF 1081, Voucher and Schedule of Withdrawals and Credits). GSA as the SIBAC billing agency will report the credit received from these charges on its SF 224. Both sides of the transaction will be accomplished as of the payment date of the paid billing statement. Immediate payment is accomplished by authorizing GSA to credit its own 8-digit agency pay station symbol and to charge the billed agency's 8-digit pay station symbol for services purchased or supplies shipped.

[42 FR 55812, Oct. 19, 1977, as amended at 43 FR 21882, May 22, 1978]

### § 101-2.104 SIBAC chargeback procedures.

Agencies participating in the SIBAC system with GSA may utilize the chargeback procedure to obtain billing adjustments in accordance with the Treasury Fiscal Requirements Manual for Guidance of Departments and Agencies, part VI, chapter 5000; instructions contained in GSA Handbook, Discrepancies or Deficiencies in GSA or DOD Shipments, Material, or Billings (FPMR 101-26.8) or as outlined in § 101-2.106. For DOD the appropriate advice codes contained in the DOD Handbook, MILSBILLS, 4000.25-7-M, shall be used to request adjustments.

(a) Agency finance and accounting activities in receipt of erroneous billings shall request authorization for chargebacks, by telephone, from the GSA SIBAC representatives identified on the TFS Form 7306.

(b) Adjustments in billings involving discrepancies or deficiencies in shipments or material, vendor or carrier liability, or merchandise to be returned to GSA are not subject to the chargeback procedure. These will be reported to the GSA regional office which made or directed shipment of the

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material for investigation and resolution.

(1) Chargebacks for supplies from the Federal Supply Service will not be authorized for any bills more than 1 year old from the date of the billing nor for items valued at \$25 or less per line item on a bill as indicated in § 101-2.106(c).

(2) Agencies other than DOD shall submit documentation to the GSA billing office in support of the chargeback taken. The documentation shall consist of an SF 238, SIBAC Adjustment Voucher for Chargebacks, SIBAC detail line item billing card(s) covering items being charged back (when available), and a copy of the detail billing register (GSA Form 952) with items that were charged back clearly annotated. Such documentation shall cite the authorization number provided by the GSA SIBAC representatives and for FSS supply billings, the appropriate Billing Adjustment Advice Code(s) contained in the GSA Handbook, Discrepancies or Deficiencies in GSA or DOD Shipments, Material, or Billings (FPMR 101-26.8).

(3) Erroneous chargebacks will be rejected and/or rebilled.

[42 FR 55812, Oct. 19, 1977, as amended at 43 FR 21883, May 22, 1978]

### § 101-2.105 Non-SIBAC payment procedures.

(a) All GSA invoices or billings, including those representing partial shipment, shall be paid promptly by check or transfer document. This requirement is mandatory to (1) Assist GSA in managing its revolving fund operations with a minimum of appropriated capital; (2) reduce the cost of collection in GSA; and (3) reduce the cost of payment for other agencies. To expedite reimbursement and reduce the cost of billings and payments, agencies are requested to ensure that GSA bills are directed to the office authorized to make payment. This will avoid the costly and time-consuming handling of the bills at consignee and interminated offices.

(b) Since the reimbursement requested are between Government agencies, bills shall be paid as rendered without preaudit or receipt