

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

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

verification, subject only to the availability of funds and adjustments for obvious significant errors in dollar amounts. The agencies are responsible for establishing an adequate followup system to ensure that goods and materials paid for are received.

(c) Agencies may use GSA Form 789 (Illustrated at §101-2.4902-789) in processing payments to GSA in all cases where disbursing offices can place the credit to the appropriate account without the transmittal of a check to the GSA billing office. The Department of the Treasury disburses payments for certain agency accounting stations; these stations shall send the original and two copies of the GSA Form 789 to the Treasury regional offices for processing in accordance with the instructions contained in Treasury Department Circular No. 495, Second Revision, Procedures Memorandum No. 1, as amended. Agencies making payments by check shall arrange for one copy of the GSA Form 789 to be transmitted with the check when it is forwarded to GSA.

[42 FR 55812, Oct. 19, 1977]

§ 101-2.106 Adjustments.

(a) Exceptions noted either at the time of payment or in postaudit (subject to the provisions of automatic adjustment procedures in paragraph (d) of this section, below) shall be brought to the attention of GSA either by notation on the billing statement or by separate communication. Approved adjustments will be reflected appropriately in subsequent billings.

(b) Agencies shall notify GSA immediately of discrepancies or deficiencies in shipments or nonreceipt of shipments so that appropriate action may be taken. The discrepancies or deficiencies shall be submitted to the GSA office which made or directed shipment in accordance with GSA Handbook, Discrepancies or Deficiencies in GSA or DOD Shipments, Material, or Billings (FPMR 101-26.8).

(c) Adjustments of billings or payments for supplies or services are not required and should not be requested or made whenever the difference involved resulting from over or under deliveries or over or under charges is \$25 or less on any line item on a bill or for any

bill more than 1 year old from the date of billing. This shall not be construed to eliminate billings and payments for requisitioned items of \$25 or less. In connection with GSA Federal Supply Service activities, subpart 101-26.8 is applicable to adjustments for discrepancies or deficiencies in shipments of materials. To minimize followup, research, and collection costs on intragovernmental transactions, agencies are urged to follow the most liberal policy possible in determining whether to request adjustment. To further expedite settlement of accounts between GSA and the billed agencies, such settlement may be made by mutual agreement, regardless of amount, without reference to the General Accounting Office.

(d) Adjustments of billings or payments for supplies or services of \$25 or less explained in paragraph (c) of this section do not apply to reimbursable commercial toll charges in the Federal Telecommunications (FT) Fund. However, each agency head shall be responsible for establishing controls over the use of telephones adequate for ensuring that long distance telephone calls are made only when they are the most economical and practicable means of communications available for transaction of Government business. Such controls should also ensure that commercial telephone facilities are used only when Government-owned or -leased facilities are not available or when commercial telephone facilities are more economical than Government-owned or -leased facilities (7 GAO 25-3). Agencies are responsible for establishing an adequate followup system to determine if any toll charges were unofficial or uncertifiable. In the event the billing contains charges of this nature, the department or agency shall:

(1) Investigate and recover from the individual the amount of such charges;

(2) Take appropriate disciplinary action against individuals making unauthorized unofficial calls; and

(3) Refer to GSA all uncertifiable calls remaining in doubt after the above procedures have been carried out with a written statement that investigation does not substantiate either payments pursuant to 31 U.S.C. 680a or