



4.14 Government Printing Office (GPO) Printing-Matching

The minimum standard requires an undelivered obligation (UDO) to be established in advance of receiving the invoice, **and** requires receipt documents to be recorded in the financial system. Approval of the invoice by the program office indicates authority to pay after the receipt document has been recorded.

AP enters the invoice into the financial system, referencing the UDO and receipt ticket 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 already transferred the funds to the billing agency.

This rule is dependent on deployment of the Census Printing Management System interface (CPMS) for Bureaus who are using the Core Financial System by Commerce Business Systems. Bureaus not using CPMS are not required to process GPO Printing as a 3-document match.

Examples

Example: UDO established in the financial system. Printed goods are received and a receipt ticket is established in the financial system. GPO 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 and receipt ticket 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 4.5.4 Printing
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- Source:** AP BPR Phase II Recommendation 2.23.1.3 Printing
Document ID: Department of Commerce AP BPR Phase II Results Documentation (AP_BPR_Results_Final_v1.5.doc)
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- 3. Source:** AP BPR 4.23.2.3 Standardize Printing as 3-Way Match
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