



BUREAU OF THE
Fiscal Service
U.S. DEPARTMENT OF THE TREASURY

G-Invoicing Bringing Intragovernmental Buy/Sell Trading Partners Together

Intragovernmental Transaction Workgroup

August 29, 2017

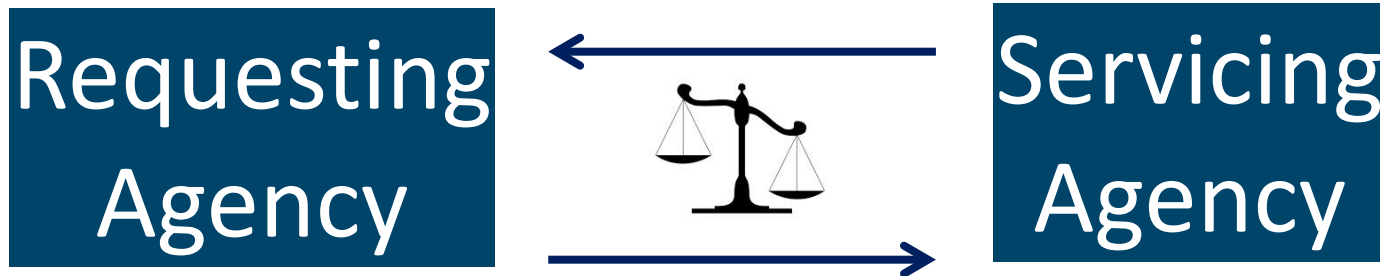
Agenda

- **Current IGT Buy/Sell Landscape**
 - Common Challenges
- **G-Invoicing Overview**
 - Process Architecture
 - Benefits to Trading Partners
 - Implementation Roadmap
- **Update on Data Standard and System Development Efforts**
- **Interim Change Management Activities**
 - Stakeholder Engagement
 - How to Get Involved

Intragovernmental Buy/Sell Transactions

- IGT Buy/Sell transactions represent the exchange of goods or services between two federal entities.
- Typically accomplished through the issuance of a reimbursable agreement between the two entities
- Reimbursable Buy/Sell activity impacts assets and liabilities, revenues and expenses, along with advances and deferred credits

Accounting Entries



Out of balance

Current Buy/Sell Challenges

- **Lack of an Automated Broker**
 - Federal Program Agencies (FPA) may initiate transactions without formal review or approval from both trading partners
 - No conduit to facilitate integration of automated supporting systems by FPAs
- **Lack of Communication**
 - Not sharing transaction details (such as revenue recognition, accrual methodology, and capitalization policies) that could lead to adjustments
- **Lack of an Intragovernmental Buy/Sell Data Standard**
 - Specifically for activity prior to fund settlement (Agreements, Orders, and Invoices)
- **Limited Data Visibility**
 - No central repository for capturing agreement and order data from trading partners on both sides of Buy/Sell transactions

Top Five IPAC Complaints Heard in Accounting Offices

5. “Why do they keep hitting this TAS?”

- Trading Partner keeps hitting the wrong TAS

4. “Who ordered this and why didn’t they tell me about it?”

- The IPAC is correct, but figuring out the obligation to post against is a challenge
- Sharing of information between Accounting and Procurement areas

3. “Why do they keep charging me back?”

- Requested goods and/or services were delivered, but the Buyer charges back the IPAC collection initiated by Seller

2. “Oh no. The Quarterly Treasury Scorecard is here.”

- Your accruals are not matching up with your Trading Partner’s
- “We didn’t have time to research the IPACs” is not a preferred response

1. “What in the world is this?!”

- You’ve been IPAC’d for unknown reasons

Benefits for Trading Partners

Improve quality and reliability of Buy/Sell data

- Federal Trading Partners can broker and exchange Buy/Sell transaction information leading to better and more reliable data for Governmentwide consumption

Reduce adjustments

- Agreement at each stage in the Buy/Sell transaction life cycle before settlement

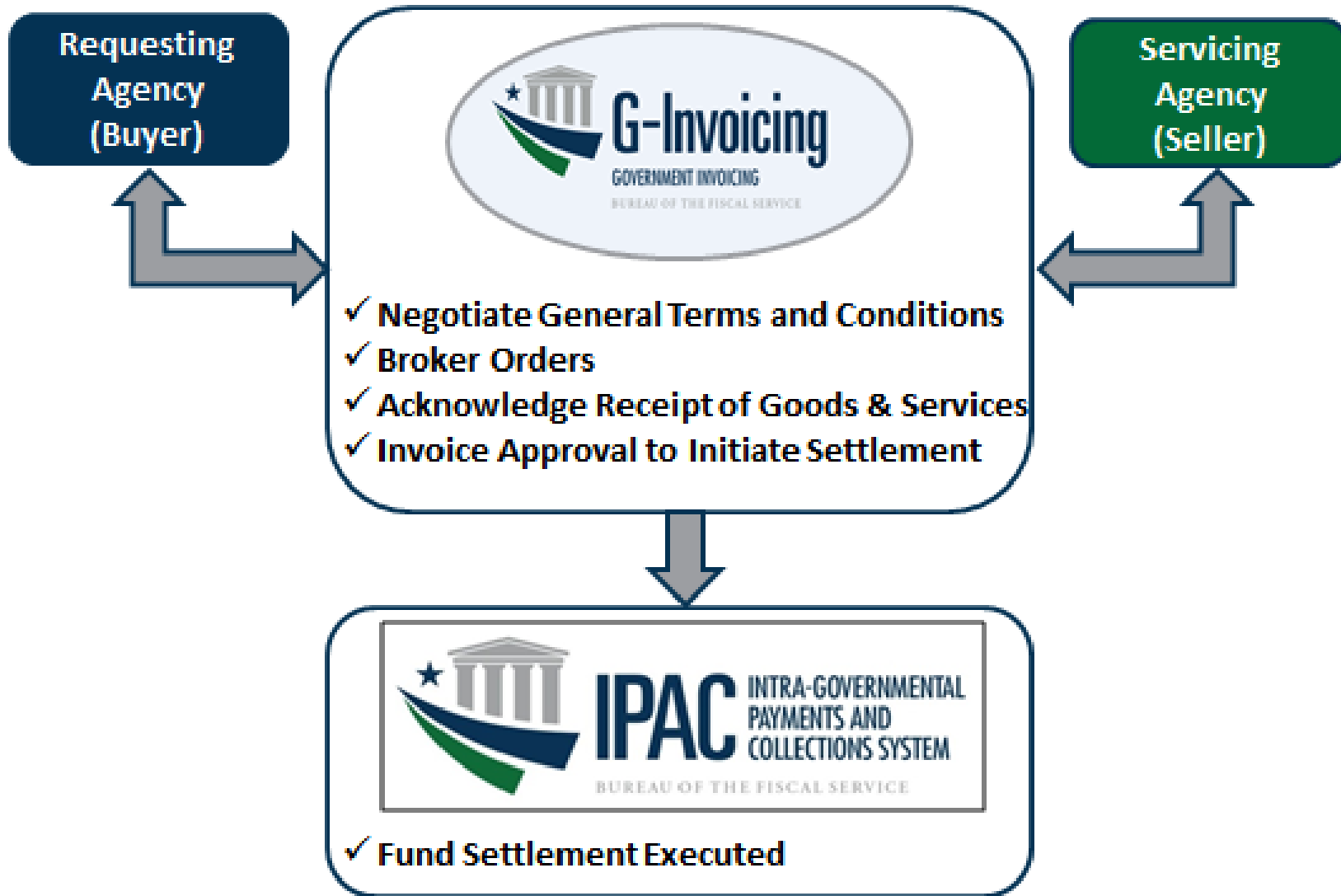
Facilitate reconciliation and elimination

- Associate all related transactions through a common identifier to improve auditability

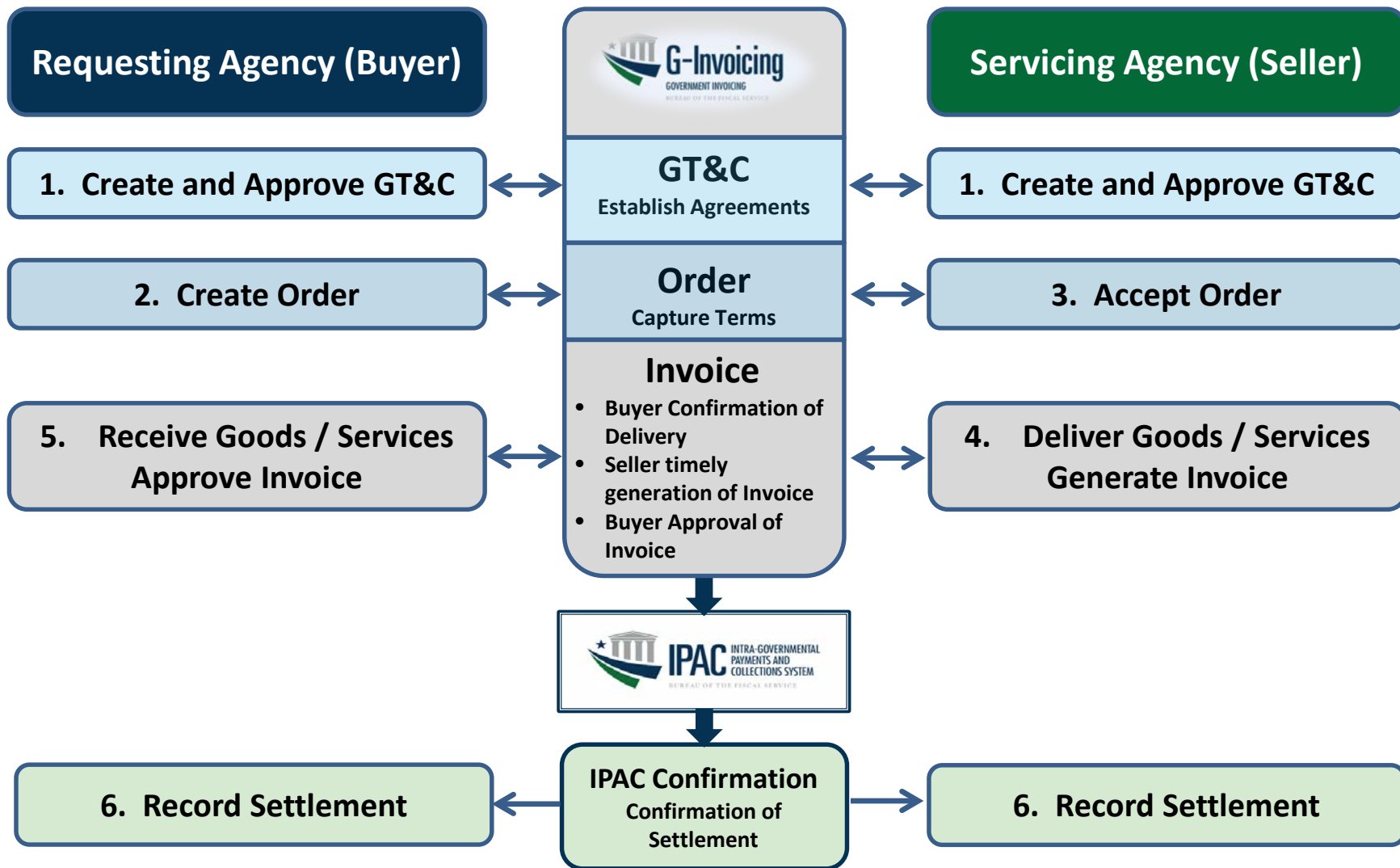
Improve transparency

- Central repository for information relating to Buy/Sell transactions to support proper accounting entries

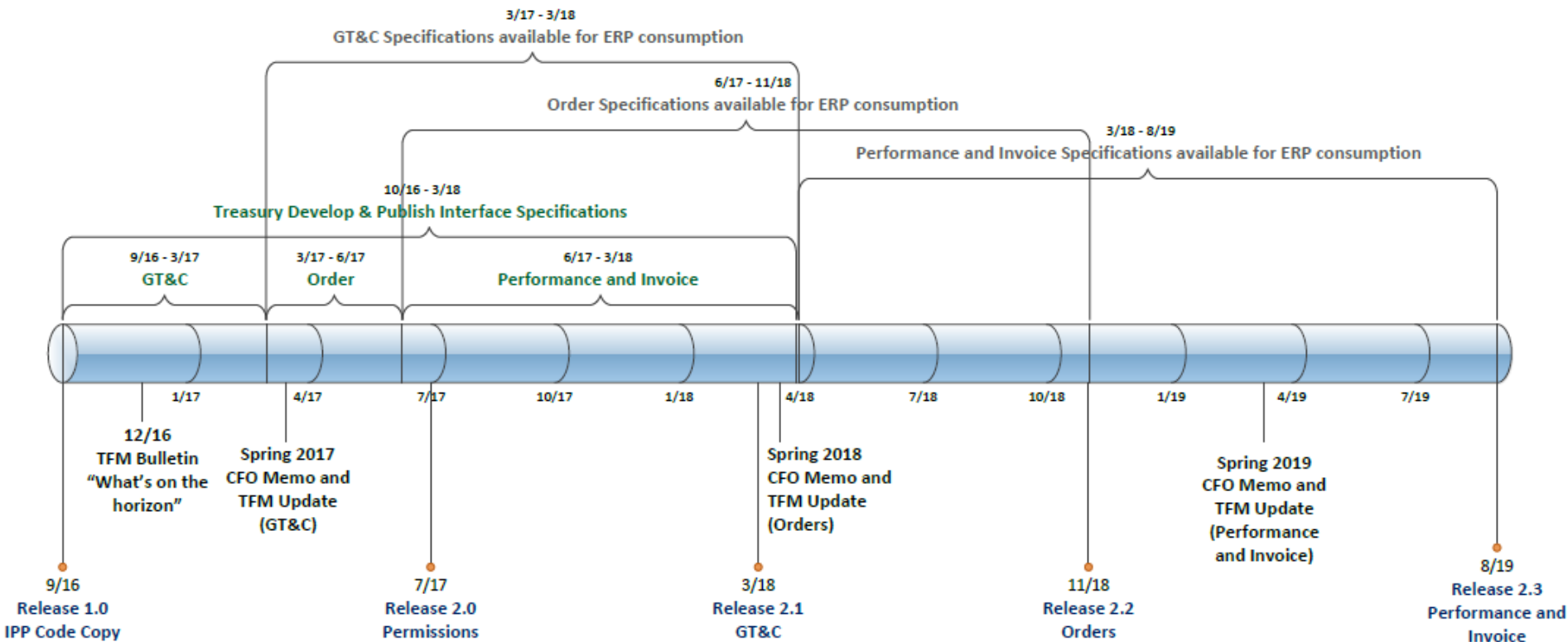
G-Invoicing Architecture



Buy/Sell Information Flow



Implementation Roadmap



Implementation Roadmap available on G-Invoicing Website:

https://www.fiscal.treasury.gov/fsservices/gov/acctg/g_invoice/g_invoice_home.htm

- Status:

- Federal Intragovernmental Data Standard (FIDS) for General Terms & Conditions (GT&Cs), Orders, and Invoices were finalized in late 2016
 - Published in Fiscal Service Data Registry and on G-Invoicing website
- GT&C Interface Specifications were finalized in April 2017
- Order Specifications were finalized in July 2017
 - Specifications were reviewed with Federal Enterprise Resource Planning (ERP) providers and are posted to G-Invoicing website
 - GT&C Interface is a “pull only” (There is no GT&C upload)
 - The Order interface provides for both upload and download
 - All G-Invoicing Interfaces will leverage RESTful Web Services

- Next Steps:

- Performance Transaction and Invoice Interface Specifications will be defined by March 2018
 - Interface Specifications will be implemented incrementally as associated functionality is enhanced within the application
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Release 2.0 – User Permissions and Data Access Controls

- Implementation: July 2017
- Release Scope:
 - New User Authorization Model
 - Implements additional Administrator roles
 - Standardizes existing roles
 - Updates to data access controls allowing for more granular transaction management
 - Agency Location Code (ALC)
 - Treasury Account Symbol (TAS)
 - Agency specific organizational identifiers
- Next Steps:
 - Agency Focus Groups
 - Enrollment, Account and Data Permissions set-up
 - Preparation for Governmentwide roll-out beginning with Release 2.1 (April 2018)

- Implementation: March 2018
- Release Scope:
 - Permits Governmentwide use of G-Invoicing to broker GT&C
 - Implements the FIDS for GT&Cs; moves several data elements to Orders
 - Updates application User Interface
 - Implements GT&C download interface capability
- Next Steps:
 - Agency Onboarding Playbook will be available in late 2017 to guide FPAs through implementation readiness
 - FPA Focus Groups, Enrollment, and Account & Data Permissions set-up
 - Assistance from G-Invoicing Agency Implementation Team
 - Training will include computer-based exercises, webinars, self-guided material and classroom training for administrator functions

Interim Change Management Activities

Business Process	Change Management Activities
Agreements	<ul style="list-style-type: none"> • Negotiate GT&Cs with Trading Partner • Exchange FIDS elements <p>Lays the foundation to institutionalize support agreements and leverage G-Invoicing for GT&C brokering and electronic storage beginning April 2018</p>
Orders	<ul style="list-style-type: none"> • Connect Orders to brokered GT&Cs • Capture both Trading Partners data including GT&C reference number and Treasury Account Symbol / Business Event Type Code (TAS/BETC) • Include G-Invoicing Order Number on IPAC transactions • Implement FIDS elements into Order exchange process • Buyer ensure acceptance of Order by Seller <p>Lays the foundation to record trading partner data ensuring proper accounting and leveraging G-Invoicing for exchange of Orders beginning December 2018</p>

Interim Change Management Activities

Business Process	Change Management Activities
Performance	<ul style="list-style-type: none"> • Buyer perform receipt of goods delivered and/or services performed and notify Seller of actions • Buyer should reconcile to both Order and Invoice (if available) <p>Lays the foundation to record trading partner accruals in the same period and leverage G-Invoicing for exchange of performance data beginning in September 2019</p>
Invoices	<ul style="list-style-type: none"> • Seller provide timely and accurate invoices to buyer as agreed to in the related Order • Buyer leverage performance activities to approve/reject invoice in a timely manner • Invoice using FIDS elements <p>Lays the foundation for buyer approval of invoices and leveraging G-Invoicing for exchange of Invoice data beginning in September 2019</p>

Interim Change Management Activities

Business Process	Change Management Activities
Settlement	<ul style="list-style-type: none"> • Prepare for transition to buyer initiated settlement <ul style="list-style-type: none"> • Within defined period of time following delivery, Buyer should initiate payment • Seller will receive payment after a defined period of Buyer inactivity <p>Lays the foundation for an evidence-based process allowing for validation of accounting events to occur in the same accounting period and leverage G-Invoicing for exchange of Buy/Sell data</p>



Change Management Champions

- **Identify Leader(s)**
 - IGT SMEs in Accounting & Systems
- **Analyze Your Buy/Sell Processes**
 - Define areas needing improvement
- **Engage with Fiscal Service**
 - Leverage our resources
- **Communicate with Trading Partners**
 - Identify Challenges & Onboarding Strategy



What Current Leaders are Saying...

- **General Services Administration (GSA)**
 - *We just want to be everyone's IGT BFF*
 - *Single repository will decrease chargebacks and ease reconciliation*
- **United States Marine Corps (USMC)**
 - *Connecting trading partners will be vital to transparency and auditability*
 - *A strong change management effort to implement G-Invoicing is critical to success*
- **Enterprise Services Center (ESC)**
 - *Treasury is giving us a tool, the challenge lies in implementing it*

2017 Key Stakeholder Engagement



- Partnering with Business Integration Office (BIO)
 - Supporting system walkthroughs/demos, training and onboarding of users
 - Ongoing system enhancement requests and data standard alignment discussions
- Collaborating with representatives within GSA's CFO Office and Business Lines
 - Federal Acquisition Service
 - Public Buildings Service
 - Technology Transformation Service
- Engaging ERP Vendors through the IGT Working Group and individual focus group sessions
 - Aligning with G-Invoicing data and interface specification development schedule
- Targeting focus group sessions in the mid/late 2017 timeframe to discuss overall Governmentwide rollout strategy with Shared Service Providers

- **Participate in the Intragovernmental Transactions Working Group (ITWG)**

- Defining data standards, shaping design, driving policy
- Let your voice be heard
- New meeting format beginning in August 2017
 - General overviews on a recurring cadence
 - Targeted discussion topics for key stakeholders

- **Stay Connected**

- G-Invoicing Website – Subscribe for Updates
- Newsletter
- Official Guidance – TFM Updates, CFO Letter

- **FPA Centric Focus Groups**

- Coordinate with Trading Partners, Shared Service Provider (SSP), Enterprise Resource Planning (ERP) Vendor



For IGT Program Management and Agency Outreach Support

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