

Government Invoicing (G-Invoicing): Rules of Engagement

Background

Bureau of the Fiscal Service (Fiscal Service) has decided to pursue a comprehensive Government-wide solution, known as G-Invoicing, that will enhance government-wide financial management and improve the quality of Intra-governmental transaction (IGT) Buy/Sell reporting by:

- ❖ Providing a common platform for brokering all IGT Buy/Sell activity
- ❖ Implementing a Federal IGT Buy/Sell Data Standard – Federal Intra-governmental Data Standards (FIDS)
- ❖ Providing transparent access to a common data repository of brokered transactions
- ❖ Reducing the number of adjustments processed through Intra-governmental Payment and Collection (IPAC) and Central Accounting and Reporting System (CARS)
- ❖ Facilitating the reconciliation and elimination of Intra-governmental Buy/Sell activity from the Financial Report of the U.S. Government (FR)

G-Invoicing's use by Federal Program Agencies (FPAs) for all Intra-governmental Buy/Sell activity has been mandated by Fiscal Service under the authority of 31 U.S.C. 3512(b) and 3513. The G-Invoicing transaction lifecycle is dependent upon both trading partners agreeing at key steps of the process: (General Terms & Conditions (GT&Cs), Orders, Performance Transactions, and Fund Settlement). FPAs are encouraged to begin leveraging G-Invoicing functionality as trading partners become engaged to ensure compliance with the mandate. It is recognized that FPAs may benefit by first focusing on implementation of brokering of transactions that are intra-departmental (i.e. transactions in which agency is both the Requesting and Servicing agency) to expedite the use of G-Invoicing and aid in change management. FPA's will also need to consider Enterprise Resource Planning (ERP) vendor readiness when engaging with trading partners beyond GT&Cs.

Scope

Buy/Sell data is defined through the Treasury Financial Manual (TFM) Volume I, Part II, Chapter 4700, Appendix 8, as reimbursable activity in which goods or services are transferred between two FPAs. The TFM also utilizes Reciprocal Categories (RC), which are financial statement lines that offset each other to assist in the elimination of federal activity at the government-wide level in preparation of the FR. Buy/Sell activity is included in RCs 22 – Accounts Receivable/Payable and Other Liabilities, 23 – Advances/Prepayments and Deferred Credits, and 24 – Buy/Sell Costs and Revenues, see TFM Volume I, Part II, Chapter 4700, Appendix 3.

To facilitate Intra-governmental Buy/Sell activity, G-Invoicing has developed four stages:

- 1) GT&Cs
- 2) Orders
- 3) Performance Transactions
- 4) Fund Settlement.

Each of these stages maintain and facilitate the communication of data that will play a key role in the reduction of IGT Buy/Sell differences.

Purpose

This Rules of Engagement document should be used by those entities with Buy/Sell activity as they transition this business to G-Invoicing to assist in being compliant with Fiscal Service's implementation mandate. Through this document, appropriate protocol for interaction within the application is established through the documentation and/or communication of:

- A) The Scope and Type of Activity to be Facilitated Through G-Invoicing
- B) Rules for Early Implementation of G-Invoicing
- C) The Implementation and Maintenance of New Orders: Implementation Deadline of October 1, 2022
- D) The Implementation and Maintenance of "In-Flight" Orders: Implementation Deadline of October 1, 2023
- E) What Do I Do If My Trading Partner is Not in G-Invoicing?
- F) Additional System and Business Rules
- G) The G-Invoicing Trading Partner Directory
- H) Appendices
 - 1. References to Official Guidance Pertinent to the Use and Implementation of G-Invoicing
 - 2. Examples of Order Period of Performance Required to be Implemented to G-Invoicing
 - 3. Flowchart for Trading Partner Engagement

Rules of Engagement

A) The Scope and Type of Activity to be Facilitated Through G-Invoicing

1. All federal Intra-governmental transactions associated with the Buy/Sell IGT category as defined by TFM Volume I, Part II, Chapter 4700, Appendix 3. IGT Buy/Sell transactions are identified through RCs 22, 23, and 24. Note: Entities may continue to leverage credit cards for Buy/Sell activities in line with Treasury guidance and thresholds.
2. IGT activity that is not considered Buy/Sell should be excluded from G-Invoicing and entities should continue to facilitate these transactions through current policy and procedures. These types of transactions should continue to be settled through the IPAC application. Example transactions that will continue to be facilitated directly through the IPAC application include, but are not limited to: Non-exchange expenditure transfers, benefits transactions with the Department of Labor and Office of Personnel Management, and custodial transfers between two Federal entities other than the General Fund of the U.S. Government.
3. Intra-Treasury Account Symbol (TAS) transactions (i.e. transactions that occur within a single TAS) are not required to be included in G-Invoicing and entities can continue to facilitate these transactions through current policy and procedures. Even though these transactions are not required in G-Invoicing, entities can optionally document and process them through G-Invoicing. These transactions would follow the current processes and flows in G-Invoicing.
4. FPAs must implement G-Invoicing for New Orders by October 1, 2022. The mandated implementation deadline of October 1, 2022 for New Orders includes Orders with a Period of Performance beginning October 1, 2022 or later.
5. FPAs must implement G-Invoicing for “In-Flight” Orders by October 1, 2023. The mandated implementation deadline of October 1, 2023 for “In-Flight” Orders includes the conversion of Orders with an open balance and a Period of Performance extending beyond September 30, 2023. “In-Flight” Orders are defined as Orders that originated or began outside of the G-Invoicing application and may require conversion to the G-Invoicing application.
6. FPAs must implement the entire transaction lifecycle which includes GT&Cs, Orders, and Performance Transactions that initiate fund settlement. (See TFM Volume I, Part II, Chapter 4700, Appendix 8)

B) Rules for Early Implementation of G-Invoicing

1. G-Invoicing is designed to facilitate IGT Buy/Sell activity between two federal entities (this could be two federal entities within one FPA) that have established their readiness to transact in G-Invoicing. Early implementation and use of G-Invoicing is permitted and encouraged.

2. Both the Servicing and Requesting entities involved in the GT&C and Order must concur on the early implementation and use of G-Invoicing to facilitate the specific activity prior to initiating transactions within the G-Invoicing application. Entities can leverage the G-Invoicing Trading Partner Directory to assist them in determining their trading partner's readiness to transact in G- Invoicing. In addition to leveraging the G-Invoicing Trading Partner Directory, agencies are encouraged to reach out to their trading partner prior to establishing documents (GT&Cs and Orders) to ensure their readiness to implement early. Both trading partners are required to successfully broker transactions through G-Invoicing.
3. In the instance that either entity is not ready to implement the use of G-Invoicing, entities should maintain current processes and procedures to facilitate, maintain, and settle Interagency Agreements (e.g. 7600A/B forms, IPAC, etc.) Trading partners are encouraged, but not required, to leverage the [7600 forms](#). These forms are aligned to the FIDS and will assist trading partners in documenting all required data attributes for entry into G-Invoicing.

C) The Implementation and Maintenance of New Orders: Implementation Deadline of October 1, 2022

1. The mandated implementation deadline of October 1, 2022 for New Orders includes Orders with a Period of Performance beginning October 1, 2022 or later. Orders that are included in scope of the G-Invoicing mandate must implement the entire transaction lifecycle which includes GT&Cs, Orders, and Performance Transactions which initiate fund settlement.
2. Compliance with the [TFM mandate](#) for New Orders will be measured by a metric that compares the dollar amount of the entity's Performance Transactions in G-Invoicing against the entity's Buy/Sell balances by TAS in the Government-wide Treasury Symbol Adjusted Trail Balance System (GTAS).
3. Agencies determined to not be compliant with the G-Invoicing mandate will be notated as such on the IGT Scorecard on a quarterly basis beginning in Q1 of FY 2023.
4. GT&Cs will have an Order Originating Partner Indicator (OOPI) to control which entity initiates the drafting of all Orders within the GT&C (i.e. Partner 1). An OOPI of "S" will indicate that the Servicing Agency is Partner 1 and "R" will indicate that the Requesting Agency is Partner 1. The OOPI is required on the GT&C and cannot be changed once an Order has been created under the GT&C.¹

¹ In a future, post-mandate release, entities will also have the option to select the EZ Path for low-dollar/high volume transactions (Orders that fall under \$10k). The EZ Path is an alternative streamlined path to fund settlement. This functionality is a separate workflow from the current Buyer Initiated Order and Seller Facilitated Order processes.

D) The Implementation and Maintenance of “In-Flight” Orders: Implementation Deadline of October 1, 2023

1. The mandated implementation deadline of October 1, 2023 for “In-Flight” Orders includes the conversion of Orders with a Period of Performance extending beyond September 30, 2023. Orders that are included in scope of the G-Invoicing mandate must implement the entire transaction lifecycle which includes GT&Cs, Orders, and Performance Transactions which initiate fund settlement.
2. While the mandate will only cover existing obligations with a Period of Performance extending beyond September 30, 2023, Fiscal Service encourages entities to work with their trading partners to convert all Orders that still require settlement via IPAC to the G-Invoicing application.
3. Two trading partners must participate in converting active “In-Flight” Orders. This conversion is done one partner at a time to prevent Order duplication. If the OOPI agreed to on the GT&C is “R”, the Requesting Agency creates their side of the replacement Order first. If the OOPI is “S”, the Servicing Agency goes first. Data requirements for Buyer Initiated Orders (OOPI = “R”) and Seller Facilitated Orders (OOPI = “S”) may be found in the Orders [System Mapping & Validation Rules](#) (SM&VR).
4. “In-Flight” Orders should only be converted to G-Invoicing once both the Servicing and Requesting agencies have established readiness to do so. Fiscal Service will develop an Order Upload feature prior to the G-Invoicing mandate to assist entities with the conversion of their “In-Flight” Orders. This User Interface (UI) feature will allow Partner 1 to upload multiple Orders captured on a spreadsheet.
5. Prior to the establishment of an “In-Flight” Order, both the Servicing and Requesting entity should agree on all required data on each Order. This includes the original amount of the Order, any amounts that have been previously settled via IPAC, FOB Point, constructive receipt days, unit of measure, unit price, and quantity. Until the Order is converted to the G-Invoicing application, the settlement process should continue to be facilitated through the IPAC application. Note: the 7600 forms have been updated to align with the FIDS, which will assist trading partners with reconciling the required data attributes needed for their “In-Flight” conversion.
6. Partner 1 can begin uploading “In-Flight” Order data to G-Invoicing once the entities agree on details regarding the Order. When using the Order Upload feature, the file containing the Order data must conform to a standard comma separated values (CSV) format, similar to the output of the Export Order Details feature . It is recommended that Partner 1 include only Orders for a single trading partner in each file.
7. G-Invoicing will validate the file format and data content in the “In-Flight” Order file uploaded by Partner 1 when using the Order Upload feature. If issues are found with the data, the file

will be returned to Partner 1 with details on what needs corrected before the file is resubmitted. If G-Invoicing determines the data is valid, the Orders will be “shared with Partner 2” (SP2 status), awaiting action by Partner 2.

8. Entities utilizing an ERP system may choose to close out their “In-Flight” Orders in their internal system and create new Orders for the remaining balances. These new Orders may then be pushed to G-Invoicing through existing Application Programming Interfaces (APIs).

E) What Do I Do If My Trading Partner is Not in G-Invoicing?

1. In the instance that one or both entities have not yet established readiness to transact in G-Invoicing at any level (GT&C, Order, and Performance Transaction), the Interagency Agreement should be facilitated through use of the 7600A and B paper forms as noted in Section H.3 below. Doing so will ensure the required FIDS data attributes will be captured and ease the process of converting the Order to G-Invoicing when possible.
2. Fiscal Service will continue to maintain the G-Invoicing Trading Partner Directory and work with agencies that have not established G-Invoicing readiness.

F) Additional System and Business Rules

1. An Agency Account must be created and users (system and/or human users) must have roles/permissions assigned.
2. A Partner ID must be established by each entity client and each Partner ID must be assigned a digital certificate to access G-Invoicing through an API Gateway. For additional information regarding integration, please reference the G-Invoicing System Integration Guide located on the Bureau of Fiscal Service G-Invoicing Program website.
3. An Order cannot be initiated in G-Invoicing until an agreed upon GT&C has been approved by both the Buyer and Seller and is in “Open for Orders” status.
4. Performance Transactions cannot be initiated in G-Invoicing until an agreed upon Order has been approved by both the Buyer and Seller and is in an “Open” status.

5. To close an Order in G-Invoicing, the following Order Closure Rules must be followed:
- i. The Requesting Agency is the only agency that can request an Order closure
 - ii. Only data identified as required in the SM&VR must be sent by the Requesting Agency. All other data will be ignored. An Order cannot be updated and closed at the same time.
 - iii. The net sum of certain Performance details recorded against each Schedule in the Order by the Servicing Agency and sometimes by the Requesting Agency must equal. Specifically:
 1. If the Schedule is Advanced (including future Advances), the Advances quantity must equal the quantity Delivered/Performed.
 2. If the FOB Point is 'Destination' or 'Other' and the Schedule is not Advanced, the total quantity Delivered/Performed against a Schedule must equal the total quantity Received/Accepted.
 3. If the quantity Received/Accepted is provided, the total quantity Delivered/Performed against a Schedule must equal the total quantity Received/Accepted. If FOB Point is 'Source', Received/Accepted is not required.
 - iv. The Order cannot be closed if any Performance is in pending settlement 'PND' status. All Performance must be settled to close an Order.
 - v. At least one of the following scenarios must be met with each Schedule:
 1. Both the Buyer and Seller establish concurrence on balances within each Performance type (e.g. Seller's Delivered/Performed vs. Buyer's Received/Accepted) and the outstanding Order has been reduced to a quantity of zero.
 2. Order Schedule has been cancelled.
 3. The most recently submitted Delivered/Performed Performance type (positive or negative) has a Final Performance Indicator of 'F' meaning that the Servicing Agency considers the Schedule to be fully performed.

G) The G-Invoicing Trading Partner Directory

Fiscal Service has established a G-Invoicing Trading Partner Directory to reflect the status of Agency Location Codes (ALC) targeted to be used in G-Invoicing. The G-Invoicing Trading Partner Directory is located on [OMB Max](#)¹. Each entity should review this G-Invoicing Trading Partner Directory to ensure their ALC's maintain and reflect the appropriate status. Requests to update the status of specific ALC's should be made by submitting the [G-Invoicing TPD ALC Implementation Status](#) template to the IGT@fiscal.treasury.gov mailbox and Fiscal Service will update the directory accordingly. The G-Invoicing Trading Partner Directory reflects the status for both Intra-departmental Readiness and Intra-governmental Readiness as well as providing a Target Date under three new Column Headers: GT&C Activity, Order Activity, and Performance Activity.

¹ Access is required for OMB Max.

New Columns in the G-Invoicing Trading Partner Directory

The **Intra-departmental Readiness** column should reflect the readiness level of an ALC to transact within G-Invoicing with entities within the same department (Example: Department of Treasury to Department of Treasury).

The **Intra-governmental Readiness** column should reflect the readiness level of an ALC to transact within G-Invoicing with entities outside of their department (Example: Department of the Treasury with Department of Defense).

The **Target Date** column should reflect the date in which each ALC will be ready to perform GT&C Activity, Order Activity and Performance Activity.

Definition of Statuses¹

Awaiting Onboarding status will reflect ALCs that have not yet established production accounts within G-Invoicing and are not ready to transact GT&Cs, Orders, or Performance Transactions within G-Invoicing.

Production Account Established status will reflect ALCs that have been established in G-Invoicing production but are not ready to transact GT&Cs, Orders, or Performance Transactions within G-Invoicing.

Ready for GT&Cs status will reflect ALCs that are ready to transact at the GT&C level within G-Invoicing, as noted in the Readiness column, but are not yet ready to transact Orders and Performance Transactions within G-Invoicing. An entity should only update their status to “Ready for GT&Cs” if they have business that is ready to begin transacting GT&Cs for the specified ALC. There is a likelihood that not all of the specified ALCs IGT Buy/Sell activity is ready to transact through G- Invoicing. Therefore, Fiscal Service encourages agencies to use this status as a baseline measurement of their trading partner’s readiness and conduct additional collaboration with their trading partner to confirm.

Ready for Orders and Performance status will reflect ALCs that are ready to transact at the Orders and Performance level within G-Invoicing as noted in the Readiness column. This stage indicates that an ALC is ready to execute the full front to end process within G-Invoicing. An entity should only update their status to “Ready for Orders and Performance” if they have business that is ready to begin transacting Orders and Performance for the specified ALC. There is a likelihood that not all the specified ALCs IGT Buy/Sell activity is ready to transact through G-Invoicing. Therefore, Fiscal Service encourages agencies to use this status as a baseline measurement of their trading partner’s readiness and conduct additional collaboration with their trading partner to confirm.

¹ Statuses are listed by level of readiness with “Awaiting Onboarding” being the initial status. After meeting the requirements for each status, the entity then moves on to the next with “Ready for Orders and Performance” being the final status.

H) Appendices

1. References to Official Guidance Pertinent to the Use and Implementation of G-Invoicing

- i. [Treasury Financial Manual, Volume I, Part II, Chapter 4700](#)
- ii. [G-Invoicing OMB MAX Page](#)
 1. G-Invoicing Trading Partner Directory
 2. G-Invoicing Implementation Plan POC List
 3. Agency Implementation Plans
 4. Agency Implementation Plans Dashboard Tool
 5. Dashboard Tool User Guide
- iii. [Bureau of Fiscal Service's G-Invoicing Program Website](#)
 1. Frequently Asked Questions
 2. Federal Intra-governmental Data Standards (FIDS)
 3. System Mapping and Validation Rules (SM&VR)
 4. System Integration Guide
 5. System Interface Specifications
 6. G-Invoicing Program Guide
 7. G-Invoicing Playbook
 8. G-Invoicing Training Resources (Self-paced and Scheduled Sessions)

2. Examples of Order Period of Performance Required to be Implemented to G-Invoicing

- i. Whether or not an Order will need to be initiated or converted to the G-Invoicing application can be determined by using two rules, if the answer is Yes to either, then the Order will be initiated or converted to G-Invoicing¹:
 1. Implementation Deadline Rule for New Orders: Is the beginning Period of Performance on the Order on or after October 1, 2022?
 2. Implementation Deadline Rule for "In-Flight" Orders: Is the ending Period of Performance extending beyond September 30, 2023?

Order Period of Performance		Rule 1	Rule 2	Needs Implemented?	Implementation Deadline
Beginning POP	Ending POP				
Before 10/01/2022	Before 09/30/2023	No	No	No	N/A
On/After 10/01/2022	Before 09/30/2023	Yes	No	Yes	October 1, 2022
Before 10/01/2022	After 09/30/2023	No	Yes	Yes	October 1, 2023

¹ Rules apply to Orders that have an open balance.

3. Flowchart for Trading Partner Engagement

Taking into consideration your Agencies readiness, you can determine how to engage with your trading partner based on the chart below¹:

Ready for GT&Cs		Ready for Orders and Performance		Trading Partner Engagement	
Intra-departmental	Intra-governmental	Intra-departmental	Intra-governmental	Intra-departmental	Intra-governmental
No	No	No	No	Conduct transactions via 7600 A/B	Conduct transactions via 7600 A/B
Yes	No	No	No	Negotiate GT&C in G-Invoicing: Complete 7600 B	Conduct transactions via 7600 A/B
Yes	Yes	No	No	Negotiate GT&C in G-Invoicing: Complete 7600 B	Negotiate GT&C in G-Invoicing: Complete 7600 B
Yes	Yes	Yes	No	Negotiate full lifecycle in G-Invoicing	Negotiate GT&C in G-Invoicing; Complete 7600 B
Yes	Yes	Yes	Yes	Negotiate full lifecycle in G-Invoicing	Negotiate full lifecycle in G-Invoicing

¹A response of “Yes” indicates that your trading partner is ready to transact that activity within G-Invoicing. A response of “No” indicates that your trading partner is not ready to transact that activity within G-Invoicing.