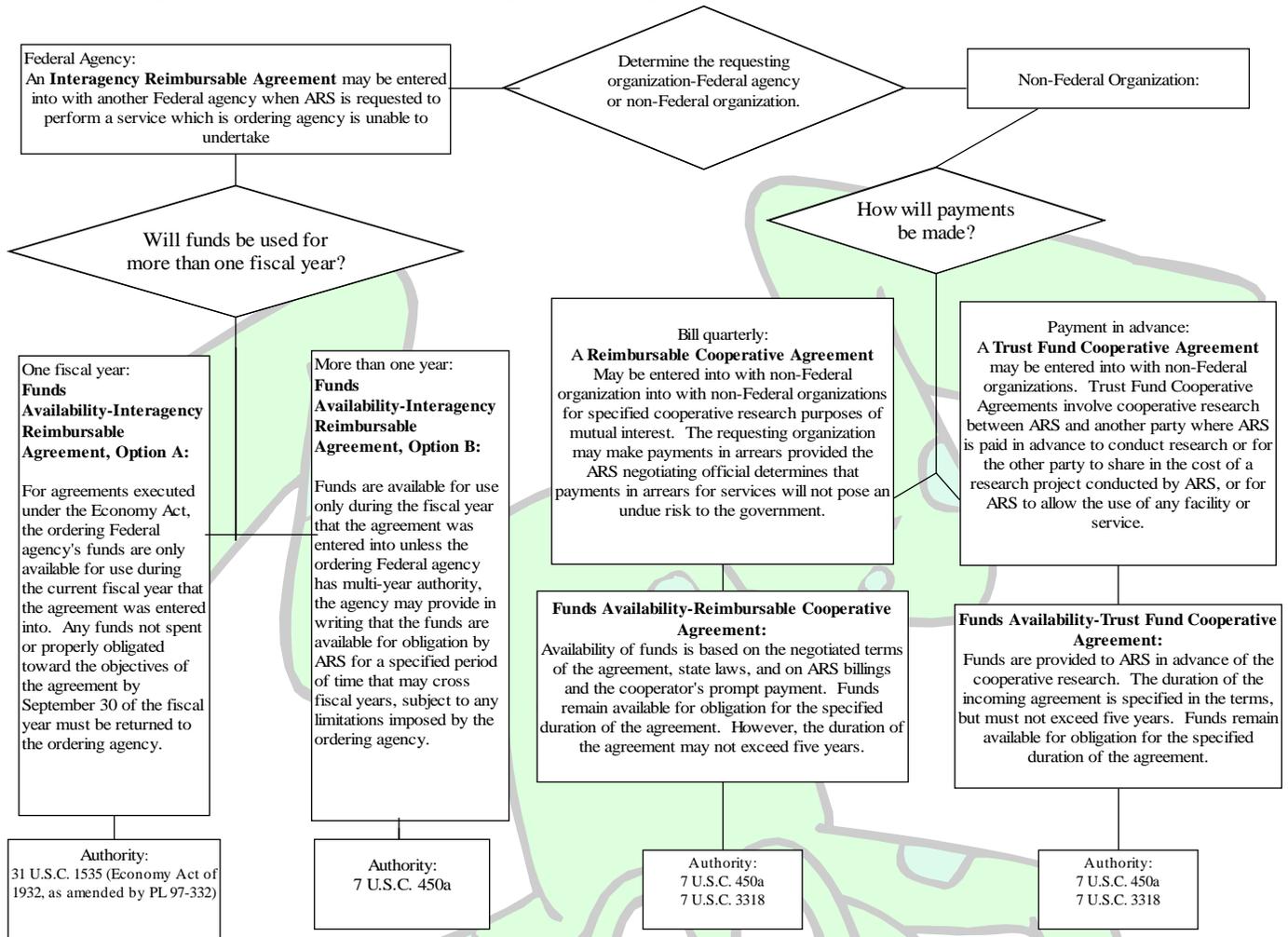


Billings & Collections:

The following is a flow chart of various types of billings and collections that are used.



MWA Collection Process in FFIS



SBFO

- Receives copy of executed agreement
- Receives check
- Established program code in FFIS
- Posts collection in ARIS (ARS-425)

BPMS

- Will generate an allocation once the ARS-425 is approved.
- Establish BE document in FFIS

- Notifies/Requests ALPS Plan from LAO

LAO

- Prepares ALPS Plan and submits it to SBFO

- Deposits Check to Lock Box

Lock Box

- Receives check and returns verification receipt to SBFO
- Forwards copy of Transmittal to ABCO

ABCO

- Prepares A2, A3, A7-once document has passed through-the edit, document will appear on SUSF in a PEND1 status-until Run by SBFO

- Verify that the BE document(s) have been entered by BPMS on the APPR table, prepare BL.
- Run BL documents once A3 is on PEND1 status on SUSF.
- Approve/Run A3 document
- Prepare 324
- Cc: LAO, & ARS OPS with copies of Check, Deposit Transmittal, 324 and signed agreement.

Closeouts

The following form, along with copies of TDL, PDL & screen print of ALLT should be sent to the Area ABFO's office for final processing.



United States Department of Agriculture
Research, Education and Economics
Agricultural Research Service

SUBJECT: AGREEMENT CLOSEOUTS

TO: USDA/OCFO/COD/ARS OPS

FROM: BARBARA J. DAILEY
BUDGET & FISCAL OFFICER

I HEREBY CERTIFY THAT WORK HAS BEEN COMPLETED AND ALL OBLIGATIONS PROPERLY CHARGEABLE TO THE AGREEMENT IDENTIFIED BELOW ARE REFLECTED ON THE TDL AND/OR PDL.

AGREEMENT NO.: _____

ARIS Log/Accn. #: _____

COOPERATOR: _____

VENDOR ID: _____

TERMINATION DATE: _____

ADODR: _____

BRIEF DESCRIPTION: _____

ACCOUNTING CODE (S) _____

AUTHORIZED AMOUNT \$0 _____

FUNDS COLLECTED: \$0 _____

OBLIGATED AMOUNT: \$0 _____

RETURN TO CONTRIBUTOR: \$0 _____

CONTRIBUTOR REMIT TO ADDRESS: _____

ADODR/LOCATION ADMIN OFFICER /SBFO DATE

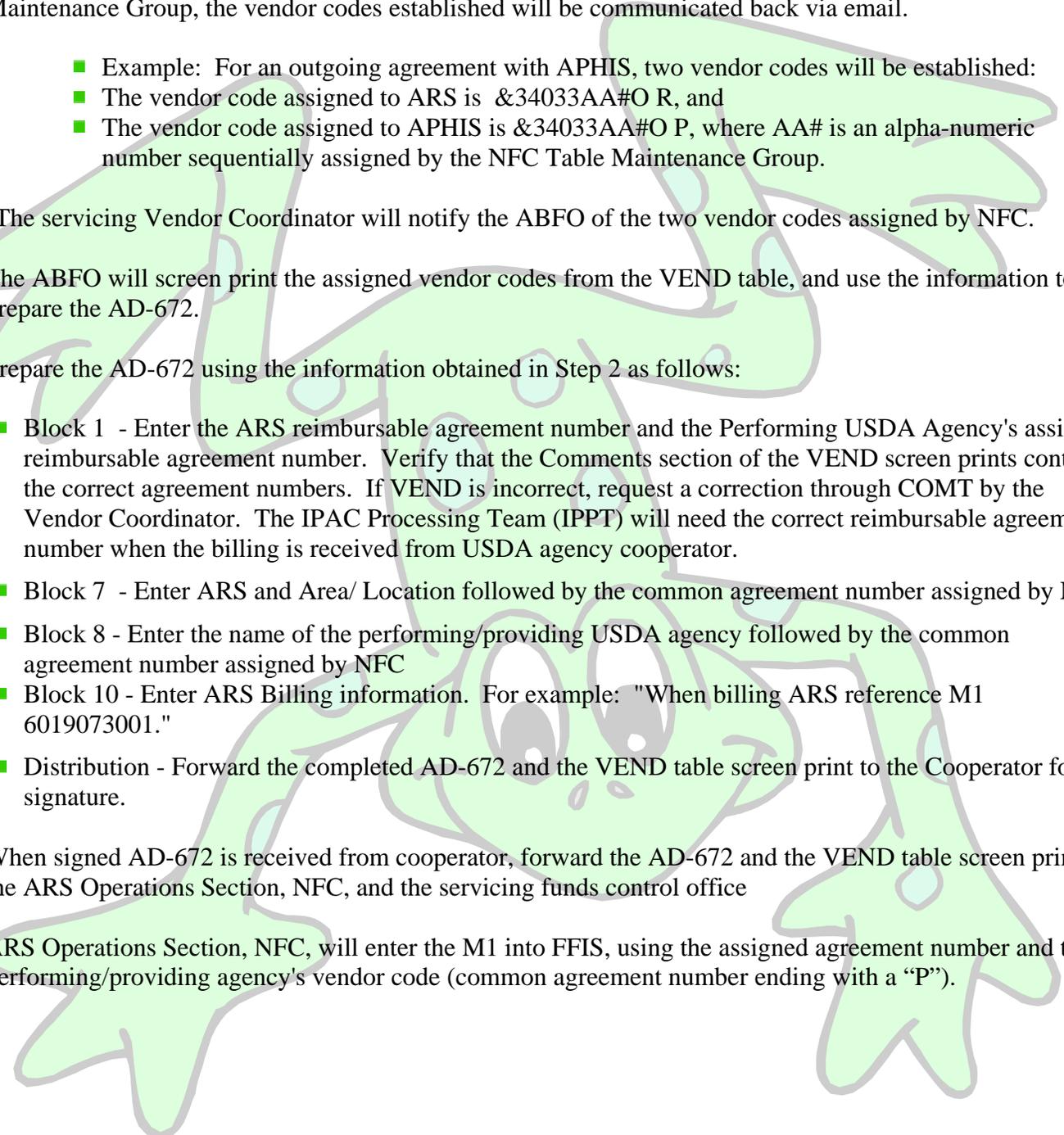
Common Agreement Numbers (CAN)



In accordance with the OCFO Bulletin #2002-006, Common Agreement Numbers, effective 10/01/02, ARS must obtain common agreement numbers (vendor codes) for all outgoing reimbursable agreements with other USDA agencies. As the agency receiving services, ARS is responsible for requesting these new vendor codes from the NFC Table Maintenance Group and providing them to the USDA agency providing the services, so that appropriate elimination entries can be accomplished for both agencies' quarterly and annual financial reports. These procedures are for outgoing reimbursable agreements with other USDA agencies only. For incoming reimbursable agreements, the USDA agency receiving our services will perform these tasks.

Procedures for Outgoing Reimbursable Agreements with other USDA Agencies.

- ✿ During the negotiation process, assign an ARS reimbursable agreement number per the document numbering (**found on page XXXX ADD**) such as 60-3620-3-001. This will also be the M1 document number used in FFIS
- ✿ As the receiving services agency, contact the performing/providing USDA agency and request the information needed to establish common agreement numbers for USDA trading partners in accordance with OCFO Bulletin #2002-006 and give them advance notice that an agreement will be forthcoming. Request the following information:
 - Performing/Providing Services Agency reimbursable agreement number
 - Agency Location Code (ALC)
 - Tax Identification Number (TIN) (*optional at this time*)
 - Contact Address
- ✿ As the receiving services agency, once the information is received from the performing/providing services agency, provide your servicing Vendor Coordinator the following information:
 - ✿ ARS' Information: (Receiving Services Agency)
 - ARS Reimbursable Agreement Number
 - ALC
 - TIN (*optional at this time*)
 - Billing Address (Area B&F Office)
 - Contact Name (ABFO)
 - ✿ Performing/Providing Services USDA agency's information:
 - Agency Name
 - Reimbursable Agreement Number
 - ALC
 - TIN (*optional at this time*)
 - Contact Address

- 
- The servicing Vendor Coordinator will communicate (via the FFIS COMT table) with the NFC Table Maintenance Group to request the Common Agreement Numbers with the information as prescribed in OCFO Bulletin #2002-006.
 - NFC will add the two vendor codes (providing and receiving) to the VEND table and send a confirmation to the requesting Vendor Coordinator via the COMR table. If the spreadsheet is emailed to the NFC Table Maintenance Group, the vendor codes established will be communicated back via email.
 - Example: For an outgoing agreement with APHIS, two vendor codes will be established:
 - The vendor code assigned to ARS is &34033AA#O R, and
 - The vendor code assigned to APHIS is &34033AA#O P, where AA# is an alpha-numeric number sequentially assigned by the NFC Table Maintenance Group.
 - The servicing Vendor Coordinator will notify the ABFO of the two vendor codes assigned by NFC.
 - The ABFO will screen print the assigned vendor codes from the VEND table, and use the information to prepare the AD-672.
 - Prepare the AD-672 using the information obtained in Step 2 as follows:
 - Block 1 - Enter the ARS reimbursable agreement number and the Performing USDA Agency's assigned reimbursable agreement number. Verify that the Comments section of the VEND screen prints contain the correct agreement numbers. If VEND is incorrect, request a correction through COMT by the Vendor Coordinator. The IPAC Processing Team (IPPT) will need the correct reimbursable agreement number when the billing is received from USDA agency cooperator.
 - Block 7 - Enter ARS and Area/ Location followed by the common agreement number assigned by NFC.
 - Block 8 - Enter the name of the performing/providing USDA agency followed by the common agreement number assigned by NFC
 - Block 10 - Enter ARS Billing information. For example: "When billing ARS reference M1 6019073001."
 - Distribution - Forward the completed AD-672 and the VEND table screen print to the Cooperator for signature.
 - When signed AD-672 is received from cooperator, forward the AD-672 and the VEND table screen print to the ARS Operations Section, NFC, and the servicing funds control office
 - ARS Operations Section, NFC, will enter the M1 into FFIS, using the assigned agreement number and the performing/providing agency's vendor code (common agreement number ending with a "P").

SAMPLE VEND SCREEN PRINTS

Providing Agency:

ACTION: R TABLEID: VEND USERID: UCSH
 VENDOR REFERENCE TABLE
 KEY IS VENDOR CODE
 VENDOR CODE: &340330000 P VENDOR NAME: USDA, APHIS SEC1:
 ADDR LINE 1: 4700 RIVER ROAD, UNIT 65 VENDOR TYPE: V VENDOR TYPE CAT:
 ADDR LINE 2: MISC VEND: N GROUP CK IND: N
 ADDR LINE 3: RIVERDALE MD 20737 PHONE:
 CONTACT: GRP BILLS: N GROUP DUNNING: N
 COMMENTS: AGMT # 34-WT-02-5000/APHIS ARTYPE: ACTIVE VENDOR: A
 AR CONTACT: 112102 ADD/EMAIL JM VENDOR/PROV CODE: B HOME ORG:
 CUST REF #: 12403400 CUST TYPE: CREDIT CARD: N
 CUST ACCT: FACTS DEPT ID: 12 FACTS BUREAU ID: 13
 PAYMNT HOLD: N PAY LAG: 00 ACH PRENOTE IND: N ACH PAY FORMAT:
 PPAY TYPE: LAST PAY DATE: TIN TYPE: F TIN VERIFIED IND:
 CALENDAR YTD DISB: TIN VALIDATION DATE:
 TAXPAYER ID #: 12403400 PAYMENT CAT: V 1099 VENDOR: N 1099 NAME/ADDRESS: N
 OFFSET ELIGIBILITY: Y VENDOR NAME XREF: SEC1:
 -- BANK INFORMATION --
 EFT FLAG: N BANK NAME: BANK NUMB:
 ACCT NUMB: BANK ACCT TYPE:
 CITY: STATE: ZIP CODE:
 CORR BANK: CORR BANK NUMB:

Receiving Agency:

ACTION: R TABLEID: VEND USERID: UCSH
 VENDOR REFERENCE TABLE
 KEY IS VENDOR CODE
 VENDOR CODE: &340330000 R VENDOR NAME: USDA, ARS, SPA SEC1:
 ADDR LINE 1: 7607 EASTMARK DRIVE, STE 210 VENDOR TYPE: V VENDOR TYPE CAT:
 ADDR LINE 2: MISC VEND: N GROUP CK IND: N
 ADDR LINE 3: COLLEGE STATION TX 77840 PHONE:
 CONTACT: GRP BILLS: N GROUP DUNNING: N
 COMMENTS: AGMT # 60-6240-2-010/ARS ARTYPE: ACTIVE VENDOR: A
 AR CONTACT: 112102 ADD/EMAIL JM VENDOR/PROV CODE: B HOME ORG:
 CUST REF #: 12400300 CUST TYPE: CREDIT CARD: N
 CUST ACCT: FACTS DEPT ID: 12 FACTS BUREAU ID: 09
 PAYMNT HOLD: N PAY LAG: 00 ACH PRENOTE IND: N ACH PAY FORMAT:
 PPAY TYPE: LAST PAY DATE: TIN TYPE: F TIN VERIFIED IND:
 CALENDAR YTD DISB: TIN VALIDATION DATE:
 TAXPAYER ID #: 12400300 PAYMENT CAT: V 1099 VENDOR: N 1099 NAME/ADDRESS: N
 OFFSET ELIGIBILITY: Y VENDOR NAME XREF: SEC1:
 -- BANK INFORMATION --
 EFT FLAG: N BANK NAME: BANK NUMB:
 ACCT NUMB: BANK ACCT TYPE:
 CITY: STATE: ZIP CODE:
 CORR BANK: CORR BANK NUMB:

1 AGREEMENT NUMBER (32) ARS M1# 6019073001 APHIS 34WT020310-00431A				2 FISCAL YEAR (4) 2003		3 ESTIMATED AMOUNT (11) \$51,720.00			4 AGY BILL IND. (1) 1		5 TRANS CODE (1) 2		8 ACTION CODE (1) 1	
7 AGENCY REQUESTING SERVICE							8 AGENCY PERFORMING SERVICE							
NAME (32) USDA;ARS;FMD;FOB &34033xxxO R							NAME (32) USDA, APHIS &34033xxxO P							
1ST LINE ADDRESS (32) Mail Stop 5113							1ST LINE ADDRESS (32) Unit#55							
2ND LINE ADDRESS (32) 5601 Sunnyside Avenue							2ND LINE ADDRESS (32) 4700 River Road							
CITY (21) Beltsville		STATE (2) MD		ZIP CODE (10) 20705-5113			CITY (21) Riverdale		STATE (2) MD		ZIP CODE (10) 77840			
9 SERVICES TO BE PERFORMED (Give brief explanation and basis for determining cost of services. Attach additional sheets if needed.) ARS will reimburse APHIS for inspection certificates.														
10 LIST REFERENCES TO CORRESPONDENCE RELATIVE TO WORK (Requesting agency only) Please refer to M1#6019073001 when billing ARS.														
11 DURATION OF AGREEMENT							12 METHOD OF PAYMENT							
EFFECTIVE DATE (From)				CONTINUING THROUGH			REIMBURSEMENT			ADVANCE OF FUNDS				
							0			BILLING FREQUENCY				
							0			TYPE OF ACCOUNT				
13 FINANCING (REQUESTING AGENCY -- WHEN NOT SERVICED BY NFC)														
APPROPRIATION SYMBOL AND TITLE							PROJECT, ALLOTMENT, OR WORKLOAD (As applicable)							
14 FINANCING (REQUESTING AGENCY -- WHEN SERVICED BY NFC)														
AGENCY CODE	FUND CODE	ACCT. STATION	ACCOUNTING CLASSIFICATION								OBJECT CLASS	AMOUNT		
			A	B	C		D	E		9		2		
2	2	4	5	10	5	3	4	1	4	1	2	4	9	2
03	T5	0091	30119	07007								2559	\$15,720	00
15 FINANCING (PERFORMING AGENCY)														
AGENCY CODE	FUND CODE	ACCT. STATION	ACCOUNTING CLASSIFICATION								OBJECT CLASS	AMOUNT		
			A	B	C		D	E		9		2		
2	2	4	4	10	5	3	4	1	4	1	2	4	9	2
34	WT	0079	2523	117030								0250	\$15,720	00
16 LEAVE FACTOR (3)			17 FICA FACTOR (2)			18 OVERHEAD FACTOR (3)								
19 REQUESTING AGENCY APPROVAL							20 PERFORMING AGENCY APPROVAL							
SIGNATURE				DATE			SIGNATURE				DATE			
TITLE							TITLE							
S. M. Helmrich, Director, Financial Management Division, ARS														
PERSON TO CONTACT		PHONE		FTS	COMM	PERSON TO CONTACT		PHONE		FTS	COMM			
M. Lewis		(301)504-1000			X									

The Internet Billing System (IBIL) is a front-end system used by ARS OPS to enter billing data. It interfaces with ABCO to generate bills and establish accounts receivable within the FFIS application.

This process is used when the cooperator is an IPAC-participating entity and there are no special forms or requirements. Billing based on the details of the ISF report and instructions on the ARS-324 are sufficient.

- ✿ Servicing Budget and Fiscal Office (SBFO) assigns the appropriate program type, establishes the accounting code (ACXT, DVAL, PGMT) and either identifies or works with the Vendor Coordinator to establish the appropriate vendor record on VEND (CAN if another USDA Agency).
- ✿ SBFO sends the following to ARS OPS:
 - Transmittal of Reimbursable or Trust Fund Agreement (ARS-324)
 - Signed Agreement (AD-672, ARS-451, or other acceptable document)
 - FFIS VEND screen (CAN if another USDA Agency) to ARS Operations Section (Example: 99999999 + F (Federal) + O (OPAC) + alpha character representing the address code)
- ✿ ARS OPS determines the amount to be billed per review of:
 - Information on the ARS-324;
 - Expenses on the Incoming Soft Fund Report (ISF)
- ✿ ARS OPS enters data into the IBIL system to generate a bill to the vendor based on the review of the file.
- ✿ IBIL System interfaces with ABCO on a nightly basis to generate an accounts receivable in ABCO.
- ✿ Receivable data is sent to FFIS on a nightly basis and an A1 document (ABCO Billing Document) is created in FFIS.
- ✿ Billing data is sent to Treasury's IPAC System (Intra-Government Payment and Collection System) and subsequently the other Federal Agency's Treasury Account.
- ✿ Collection received from other Federal Agency's Treasury Account and posted in ABCO.
- ✿ ABCO collection is received and posted in FFIS on a nightly basis.
- ✿ A2 document (ABCO Cash Receipt Document) is created and the A1 document is liquidated.

Type 61 Non-IPAC Participating Federal Agencies and Non-Federal Cooperators process is used when the cooperator is either a non-IPAC participating entity or non-Federal entity and no special forms or requirements are needed. Billing based on the details of the ISF report and instructions on the ARS-324 are sufficient.

- ✿ Servicing Budget and Fiscal Office (SBFO) assigns the appropriate program type, establishes the accounting code (ACXT, DVAL, PGMT) and either identifies or works with the Vendor Coordinator to establish the appropriate vendor record on VEND (CAN if another USDA Agency).

🦊 Servicing Budget and Fiscal Office (SBFO) sends the following to ARS OPS:

- Transmittal of Reimbursable or Trust Fund Agreement (ARS-324);
- Signed Agreement (AD-672, ARS-451, or other acceptable document);
- FFIS VEND screen to ARS Operations Section

🦊 ARS OPS determines the amount to be billed per review of:

- Information on the ARS-324;

🦊 Expenses on the Incoming Soft Fund Report (ISF)

🦊 ARS OPS enters data into the IBIL system to generate a bill to the vendor based on the review of the file.

🦊 IBIL System interfaces with ABCO on a nightly basis to generate an accounts receivable in ABCO.

🦊 Receivable data is sent to FFIS on a nightly basis and an A1 document (ABCO Billing Document) is created in FFIS.

🦊 Bill is sent to vendor with remittance instructions which includes:

- Remittance address for the lockbox
- Request for vendor to include debtor and bill numbers

🦊 Collection received via lockbox and posted in ABCO.

🦊 ABCO collection is posted in FFIS on a nightly basis.

🦊 A2 document (ABCO Cash Receipt Document) is created and the A1 document is liquidated.

ARS OPS can accommodate information on bills such as specific budget object codes; cooperator reference data; ARS contact information, etc. as long as the SBFO specifies this in the Specific Billing Instructions and/or Billing Frequency blocks on the ARS-324. ARS OPS can bill based on a specific period/time frame, i.e., quarterly, end of agreement, etc. ARS OPS can also send an email message detailing the agreement number, date billed, amount, the period covered, accounting code charged, etc. However, to accomplish any of these actions, the ARS-324 must specify billing requirements and special handling instructions.

Type 63 is used when additional information will be forthcoming from the SBFO and will either be matched up with the ABCO “Bill for Collection” or a manual bill from the SBFO will be provided. The Director, FMD, must grant approval in order to establish type 63 agreements. To request approval, send an email message to the Director, FMD, with sufficient justification for why manual/specialized bills are necessary. Typically, type 63 agreements are used when:

- The cooperator has specific forms to be completed and submitted in order for the cooperator to submit payments,
- Cooperator requires detail beyond what is available in the Financial Data Warehouse.

Although manual bills will be generated, action must be taken by the SBFO to coordinate with ARS OPS to ensure billing and collection information is appropriately accounted for in FFIS. Based on actual expenses and completion of the IBIL form, special handling instructions provided on the ARS-324, additional information and/or the manual invoice generated by the SBFO, ARS OPS will enter billing data into the

IBIL system. NOTE: Before billing can take place, actual expenses must reside on the reimbursable account. If expenses reside on an annual account, they must be moved to the appropriate reimbursable account before billing action can take place.

Similar to type 61 agreements, the IBIL system will interface with ABCO to generate bills and establish accounts receivable within the FFIS application. ARS OPS will designate that special handling is required for type 63 agreements when billing data is entered in the IBIL. ABCO will run the billing process four times per month and will hold these bills for further action by ARS OPS. ARS OPS will either:

- Pick up the ABCO Invoice, “Bill for Collection”, and match it up with additional information provided by the SBFO or
- Annotate the manual invoice provided by the SBFO with the actual debtor and bill numbers and disregard the ABCO Invoice.

For Type 63 Manual Bills for Non-Federal Cooperators using ABCO Bill for Collection this process will be used when manual bills are sent to ARS OPS which will be matched up with the ABCO Bill for Collection. This is typically used when the cooperator requires additional details or certification and signature from an ARS representative.

- 🌿 Servicing Budget and Fiscal Office (SBFO) assigns the appropriate program type, establishes the accounting code (ACXT, DVAL, PGMT) and either identifies or works with the Vendor Coordinator to establish the appropriate vendor record on VEND (CAN if another USDA Agency).
- 🌿 Servicing Budget and Fiscal Office (SBFO) sends the following to ARS OPS:
 - Transmittal of Reimbursable or Trust Fund Agreement (ARS-324);
 - Signed Agreement (ARS-451, or other acceptable document);
 - FFIS VEND screen to ARS Operations Section;
 - Authorization/approval from the Director, FMD, to use type 63.
- 🌿 Based on ACTUAL EXPENSES, the SBFO completes and submits the IBIL form to ARS OPS along with additional billing requirements/details, certification and signature, as appropriate.
- 🌿 ARS OPS enters data into the IBIL system indicating “special handling” is required and the ABCO bill will be placed in a special area for ARS OPS.
- 🌿 ARS OPS will match up the ABCO bill with the additional details or certification and signature and send package to the cooperator.
- 🌿 IBIL System interfaces with ABCO on a nightly basis to generate an accounts receivable in ABCO.
- 🌿 Receivable data is sent to FFIS on a nightly basis and an A1 document (ABCO Billing Document) is created in FFIS.
- 🌿 Collection received via lockbox and posted in ABCO.
- 🌿 ABCO collection is posted in FFIS on a nightly basis.

🌿 A2 document (ABCO Cash Receipt Document) is created and the A1 document is liquidated.

For Manual Bills for Non-Federal Cooperators using ARS Invoice this process will be used when manual bills are sent to ARS OPS for purposes of recording accounts receivable and collection activity. However, these steps are to be used when the cooperator requests submission of invoices using special forms or when the ABCO Bill for Collection is NOT satisfactory.

🌿 Servicing Budget and Fiscal Office (SBFO) assigns the appropriate program type, establishes the accounting code (ACXT, DVAL, PGMT) and either identifies or works with the Vendor Coordinator to establish the appropriate vendor record on VEND (CAN if another USDA Agency).

🌿 Servicing Budget and Fiscal Office (SBFO) sends the following to ARS OPS:

- Transmittal of Reimbursable or Trust Fund Agreement (ARS-324);
- Signed Agreement (AD-672, ARS-451, or other acceptable document);
- FFIS VEND screen to ARS Operations Section;
- Authorization/approval from the Director, FMD, to use type 63.

🌿 Based on **ACTUAL EXPENSES**, the SBFO completes and submits the IBIL form to ARS OPS. The invoice must include remittance instructions and a place to annotate debtor and bill number (see Enclosure 6 for Sample).

🌿 ARS OPS enters data into the IBIL system indicating “special handling” is required.

🌿 IBIL System interfaces with ABCO on a nightly basis to generate an accounts receivable in ABCO.

🌿 ARS OPS annotates Debtor Number and Bill Number on the invoice and send to cooperator.

🌿 Receivable data is sent to FFIS on a nightly basis and an A1 document (ABCO Billing Document) is created in FFIS.

🌿 Collection received via lockbox and posted in ABCO.

🌿 ABCO collection is posted in FFIS on a nightly basis.

🌿 A2 document (ABCO Cash Receipt Document) is created and the A1 document is liquidated.

When a manual invoice is used there must be a space/blank field for ARS OPS to cite the debtor and bill numbers. This is critical to ensure the receivable is liquidated when the vendor submits payments. Failure to do so will result in late notices to the cooperator who will subsequently be identified on the Report of Delinquent Debt and may be referred to a collection agency for further action.

The manual invoice must also specify the appropriate remittance address for the lockbox. To avoid delays in recording payment activity, all remittances should be sent directly to:

USDA, NFC,
Administrative Collection
P.O. Box 70792
Chicago, IL 60673

Regardless of the agreement type, if the collection cannot be referenced to a bill (A1 document), a voluntary collection (A3 document) will be processed. When this occurs, the SBFO must work with ABCO to liquidate the A1 document to avoid delinquent debt issues and unnecessary research by the SBFO.

ARS OPS is the official record keeper for records retention purposes, therefore, they will retain a copy of the bill and/or ABCO Bill for Collection.

Internet Billing System (IBIL)-Federal

The Internet Billing System (IBIL) is a front-end system used by ARS OPS to enter billing data. It interfaces with ABCO to generate bills and establish accounts receivable within the FFIS application. For ARS purposes, ARS OPS has developed IBIL forms to be used when submitting requests to bill another entity. The IBIL form is used by ARS OPS to enter billing information for Type 63 agreements or to record refunds. Note: When processing refund activity, do NOT use a reimbursable accounting code or BOC 0250. These elements should only be used when processing Type 63 agreements.

IBIL forms, instructions, and Debtor/Paying Agency Accounting Requirements are as follows:

ARS Request to Bill - Federal (IPAC BILLING)				
COOPERATOR/PAYING AGENCY				
FFIS Vendor Code (must be valid on the VEND table) 1	Reference Number (9 pos.) 2	Period Covered From: 3 To:		
Descriptive Text (50 characters only) 4		Cooperator/Paying Agency Name		
		Address Line 1		
		5		
Cooperator's Agreement/Reference 6		USDA Agencies Only FFIS Obligation Reference (M1, MO, RQ) 7	City	State (2 pos.) Zip Code
		Cooperator/Paying Agency Representative		
		Phone Number	E-mail Address	
ARS COLLECTION INFORMATION				
ARS Accounting Accounting Class Object Class Amount			ARS Office	
			Address Line 1 11	
			Address Line 2	
8			City	State Zip Code
			ARS Representative (Please Type Name)	
			Phone Number	Email Address
ARS Agreement Number 9	Total Amount to Bill 10		Pay Flag (P=partial or F=final) 12	Date

1) **FFIS Vendor Code** – Enter the appropriate vendor code that reflects the billing address of the cooperator to be billed and **ensure that this Vendor ID (VID) is valid on the VEND table.** This number should agree with what is shown in PGMT and also with what was provided on the ARS 324, Transmittal of

Reimbursable or Trust Fund Agreement. Billings to Federal vendors, where allowable, will be billed via the Intra-governmental Payment and Collection (IPAC) System. Positions 1-8 of the vendor code for those vendors will be the Agency Location Code (ALC), the 9th position will be the character “F” and the 10th position will be “O”. For reimbursable agreement billings to other USDA agencies, the Common Agreement Number (CAN) should be provided as the vendor code. For more information on CANs, please reference ARS Bulletin 02-316, Procedures for Obtaining New Vendor Codes for Outgoing Reimbursable Agreements with USDA Agencies. Some Federal agencies do not use IPAC, and therefore, their vendor code will not display the “FO” behind the ALC. These Federal agencies will be billed as a non-Federal vendor.

- Care should be taken to ensure that the Vendor Code being referenced is an active code before referencing it on a billing request.

2) **Bill Reference Number** – (Leave Blank) This field will be populated with a sequential bill number that will be assigned by the ARS Operations Section (ARS OPS) personnel

3) **Period Covered** – Enter the period of time that is representative of the billed amount. Do NOT enter the period of the agreement. Subsequent billings should not overlap previous periods covered.

For example: If monthly billings are required, and the initial billing covers the month of May, show “From: May 1, 2003 To: May 31, 2003”. The next monthly billing will therefore be “From: June 1, 2003 To: June 30, 2003”, and so on. Each bill is deemed separate and independent of each other.

4) **Descriptive Text** – Please use this space to provide any information that will facilitate identification and timely remittance. Suggestions might be to add the title of the project, name of the designated representative, or a brief description of the work being performed. There is ample space provided to accommodate sufficient information that might be required (50 characters allowed).

5) **Cooperator/Paying Agency Name** - The name and address entered here should agree with what is shown on the VEND table. However, please be sure to provide the name and phone number of the paying organization representative who has knowledge of the work being performed or who is responsible for bill paying. Completion of the e-mail address is optional.

6) **Cooperator’s Agreement/Reference** – Annotate the paying agency’s agreement number or some other type of reference number that is meaningful to that office.

7) **USDA Agencies Only** – Please consult in advance with the paying agency to ensure that the proper FFIS Agency Accounting Requirements (FFIS reference document transaction code RQ, MO or M1 + FFIS reference document number, and line number) are met. Failure to include the proper information could result in charge backs to ARS or in some cases, will prevent the billing from being accomplished. **This information is critical.** For specific agency requirements, see Exhibit A, below.

8) **ARS Accounting** – Show the appropriate accounting code(s) being billed. Upon receipt of the remittance, this is the accounting where the funds will be deposited. For reimbursable agreements, the Budget Object Class will always be “0250”. If multiple accounting codes are being billed per agreement, show the appropriate amount by accounting line.

- 9) **ARS Agreement Number** - Self-explanatory
- 10) **Total Amount To Bill** - Show the entire amount to be billed. Must be equal to the sum of all accounting lines displayed.
- 11) **ARS Office** – To be completed by the office that is requesting the bill. Provide complete information including name, telephone number and the date of the request.
- 12) **Pay Flag** – Indicate if the billing request is Partial or Final.
- 13) The completed form is to be forwarded to: USDA/OCFO/COD
ARS Operations Section
P.O. Box 53326
New Orleans, LA 70153



Debtor/Paying Agency Accounting Requirements

Paying Agency ALC	Agency Code	Paying Agency Name	Requirements
12-06-0000	FA	Farm Service Agency	FFIS reference document transaction code MO (starting with fiscal year 2001) or M1 (prior fiscal years) and FFIS reference document number.
12-25-0001	02	Agricultural Marketing Service	FFIS reference document transaction code MO, FFIS reference document number, and line number.
12-37-0001	37	Food Safety and Inspection Service	FFIS reference document transaction code MO, FFIS reference document number, and line number.
12-40-0002	01	Office of the Secretary	FFIS reference document transaction code MO or RQ (green book charges) and FFIS reference document number.
	13	Office of Communication	
	14	Office of the General Counsel	
	38	Office of the Chief Economist	
	42	Office of Budget and Program Analysis	
	90	Office of the Chief Financial Officer	
	DA	Departmental Administration	
	ES	Office of the Executive Secretariat	
	IT	Office of the Chief Information Officer	
	NA	National Appeals Division	
12-40-0300	03	Agricultural Research Service	FFIS reference document transaction code M1, MO, or RQ, FFIS reference document number, and line number.
12-40-0700	07	Rural Development	FFIS reference document transaction code MO, MO reference document number, and MO line number.
	15	Rural Utilities	
	32	Rural Business Coop	
	SC	National Sheep Industry Improvement Center	

Paying Agency ALC	Agency Code	Paying Agency Name	Requirements
12-40-0800	08	Risk Management Agency	FFIS reference document transaction code RQ, MO, or RO, and FFIS reference document number.
12-40-1000	10	Foreign Agricultural Service	FFIS reference document transaction code MO, six to ten position FFIS reference document number, and line number.
12-40-1100	11	Forest Service	FFIS reference document transaction code MO, MO reference document number, and MO line number.
12-40-1600	16	Natural Resource Conservation Service (It is anticipated that during FY03, NRCS will only accept items listed under Section 1)	1. FFIS reference document transaction code RQ or MO and FFIS reference document number, or 2. 7-position accounting classification, and 4-position budget object class, or 3. 2-position budget fiscal year, 3-position fund, 2 or 6-position budget organization code, and 4-position budget object class.
12-40-1800	18	Economic Research Service	FFIS reference document transaction code MO or RQ, FFIS reference document number, and line number.
12-40-2000	20	National Agricultural Statistics Service	FFIS reference document transaction code MO or RQ, FFIS reference document number, and line number.
12-40-2200	22	Cooperative State Research, Education, and Extension Service	FFIS reference document transaction code MO or RQ, FFIS reference document number, and line number.
12-40-2300	23	Department of Agriculture, Office of the Inspector General	FFIS reference document transaction code MO and FFIS reference document number.
12-40-3000	30	Food and Nutrition Service	FFIS reference document transaction code M1 or MO, FFIS reference document number, and line number.
12-40-3400	34	Animal and Plant Health Inspection Service	FFIS reference document transaction code MO (reimbursable work authorizations and inter-agency agreements) and FFIS reference document number.
12-40-3600	36	Grain Inspection, Packers and Stockyards Administration	FFIS reference document transaction code MO, six to ten position FFIS reference document number, and line number.

ARS Request to Bill - Non-Federal					
COOPERATOR/PAYING AGENCY					
FFIS Vendor Code (must be valid on the VEND table)		Bill Reference Number (9 pos.)		Period Covered	
1		2		From: 3	To:
Descriptive Text (14 lines - 50 characters)			Cooperator/Paying Organization Name		
4			Address Line 1		
			5		
			Address Line 2		
			City		State (2 pos.)
					Zip Code
Cooperator/Paying Organization Agreement/Reference Number			Cooperator/Paying Organization Representative		
6			Phone Number		E-mail Address
ARS COLLECTION INFORMATION					
ARS Accounting			ARS Office		
Accounting Class	Object Class	Amount	Address Line 1		
			10		
			Address Line 2		
			City		State
					Zip Code
			ARS Representative (Please Type Name)		
			Phone Number		E-mail Address
ARS Agreement Num	8	Total Amount to Bi	9	Pay Flag (P=par	11
					Date

Instructions for the Completion of Internet Billing Form (IBIL)-Non-Federal

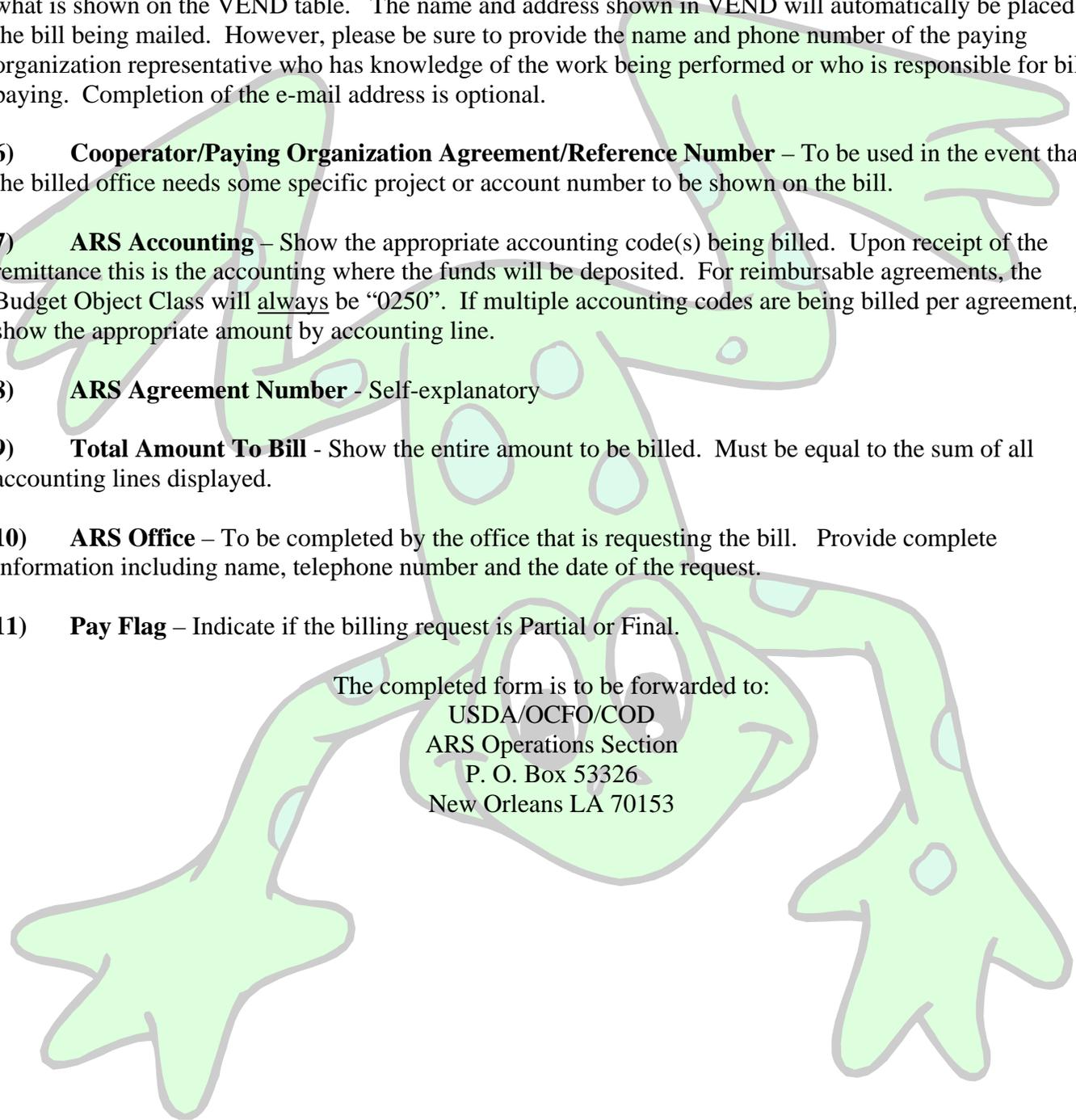
1) **FFIS Vendor Code** – Enter the appropriate vendor code that reflects the billing address of the cooperator to be billed and **ensure that this Vendor ID (VID) is valid on the VEND table**. Pay particular attention that the billing address might be different than the office that negotiated the agreement. This number should agree with what is shown in PGMT also with what was provided on the ARS 324, Transmittal of Reimbursable or Trust Fund Agreement.

- Care should be taken to ensure that the Vendor Code being referenced is an active code before referencing it on a billing request.

2) **Bill Reference Number** – (Leave Blank) This field will be populated with a sequential bill number that will be assigned by the ARS Operations Section (ARS OPS) personnel.

3) **Period Covered** – Enter the period of time that is representative of the billed amount. Do NOT enter the period of the agreement. Subsequent billings should not overlap previous periods covered.

For example: If monthly billings are required, and the initial billing covers the month of May, show “From: May 1, 2003 To: May 31, 2003”. The next monthly billing will therefore be “From: June 1, 2003 To: June 30, 2003”, and so on. Each bill is deemed separate and independent from each other.

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- 4) **Descriptive Text** – Please use this space to provide any information that will facilitate identification and timely remittance. Suggestions might be to add the title of the project, name of the designated representative, or a brief description of the work being performed. There is ample space provided to accommodate sufficient information that might be required (14 lines – 50 characters each).
 - 5) **Cooperator/Paying Organization Name** - The name and address entered here should agree with what is shown on the VEND table. The name and address shown in VEND will automatically be placed on the bill being mailed. However, please be sure to provide the name and phone number of the paying organization representative who has knowledge of the work being performed or who is responsible for bill paying. Completion of the e-mail address is optional.
 - 6) **Cooperator/Paying Organization Agreement/Reference Number** – To be used in the event that the billed office needs some specific project or account number to be shown on the bill.
 - 7) **ARS Accounting** – Show the appropriate accounting code(s) being billed. Upon receipt of the remittance this is the accounting where the funds will be deposited. For reimbursable agreements, the Budget Object Class will always be “0250”. If multiple accounting codes are being billed per agreement, show the appropriate amount by accounting line.
 - 8) **ARS Agreement Number** - Self-explanatory
 - 9) **Total Amount To Bill** - Show the entire amount to be billed. Must be equal to the sum of all accounting lines displayed.
 - 10) **ARS Office** – To be completed by the office that is requesting the bill. Provide complete information including name, telephone number and the date of the request.
 - 11) **Pay Flag** – Indicate if the billing request is Partial or Final.

The completed form is to be forwarded to:
USDA/OCFO/COD
ARS Operations Section
P. O. Box 53326
New Orleans LA 70153

Specific Cooperative Agreements (SCA)

When a reimbursable agreement is executed using annual authority, it must be completely billed before the authority expires in the fifth year. For example, an agreement executed during budget fiscal year 1998 must be completely billed by September 2003.

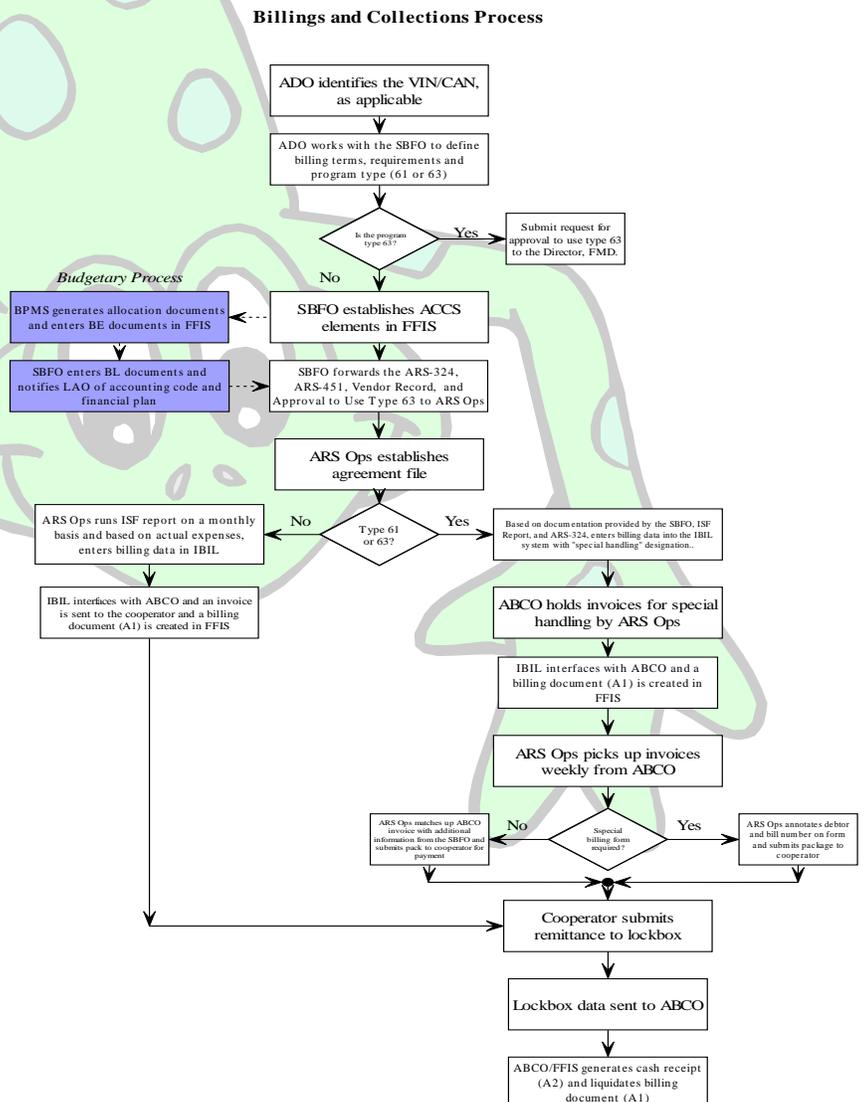
This issue becomes apparent when a specific cooperative agreement is executed using annual or multi-year reimbursable authority. For example:

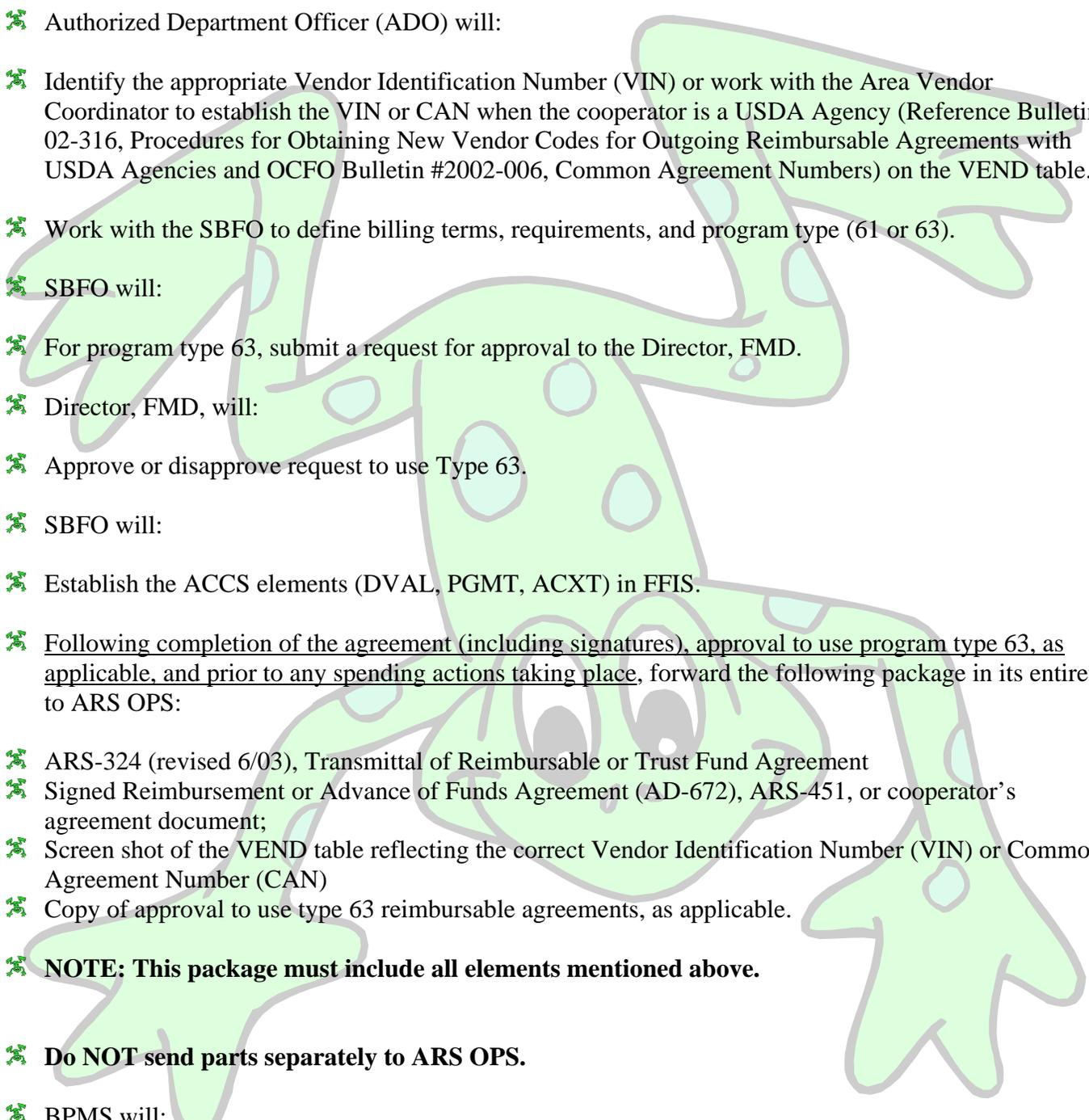
- An incoming reimbursable agreement is established with annual authority and a period of performance of 9/17/98 through 9/16/03.
- An SCA is established with a university, which is funded by this reimbursable agreement.

It is critical that the university bill ARS in sufficient time to allow ARS OPS to subsequently bill the cooperator on the reimbursable agreement. It is recommended that the billing be completed 6 months prior to the termination of the riding appropriation. This would allow the SCA to be completely expensed and the cooperator providing reimbursable authority to be billed prior to the close of the riding appropriation.

Steps in the Process

The following provides the steps necessary for the billings and collections process after the ARS-425 has been approved in accordance with P&P 321.1, Acceptance of Non-Appropriated Funds to conduct research or Perform Services, and P&P 324.0, ARS Reimbursable and Trust Fund Agreements.



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- ✿ Location Administrative Officers (LAOs) will:
 - ✿ Work with the ADO/SBFO to establish the reimbursable agreement.
 - ✿ Authorized Department Officer (ADO) will:
 - ✿ Identify the appropriate Vendor Identification Number (VIN) or work with the Area Vendor Coordinator to establish the VIN or CAN when the cooperator is a USDA Agency (Reference Bulletin 02-316, Procedures for Obtaining New Vendor Codes for Outgoing Reimbursable Agreements with USDA Agencies and OCFO Bulletin #2002-006, Common Agreement Numbers) on the VEND table.
 - ✿ Work with the SBFO to define billing terms, requirements, and program type (61 or 63).
 - ✿ SBFO will:
 - ✿ For program type 63, submit a request for approval to the Director, FMD.
 - ✿ Director, FMD, will:
 - ✿ Approve or disapprove request to use Type 63.
 - ✿ SBFO will:
 - ✿ Establish the ACCS elements (DVAL, PGMT, ACXT) in FFIS.
 - ✿ Following completion of the agreement (including signatures), approval to use program type 63, as applicable, and prior to any spending actions taking place, forward the following package in its entirety to ARS OPS:
 - ✿ ARS-324 (revised 6/03), Transmittal of Reimbursable or Trust Fund Agreement
 - ✿ Signed Reimbursement or Advance of Funds Agreement (AD-672), ARS-451, or cooperator's agreement document;
 - ✿ Screen shot of the VEND table reflecting the correct Vendor Identification Number (VIN) or Common Agreement Number (CAN)
 - ✿ Copy of approval to use type 63 reimbursable agreements, as applicable.
 - ✿ **NOTE: This package must include all elements mentioned above.**
 - ✿ **Do NOT send parts separately to ARS OPS.**
 - ✿ BPMS will:
 - ✿ Generate allocations once the ARS-425 is approved.
 - ✿ Establish BE documents in FFIS on a weekly basis with the exception of yearend when processing will occur daily.

- 🌿 SBFO will:
- 🌿 After verifying that the BE document(s) have been entered by BPMS, enter BL document(s).
- 🌿 Notify the LAO of the new accounting code and financial plan.
- 🌿 ARS OPS will:
- 🌿 Establish an agreement file for each agreement.
- 🌿 Maintain documentation to satisfy records retention requirements.
- 🌿 For type 61 agreements, run the ISF Report on a monthly basis and enter billing data based on actual expenses into the IBIL system.
- 🌿 SBFO will:
- 🌿 For type 63 agreements, will complete the IBIL form (type 63) based on actual expenses and forward to ARS OPS along with additional billing requirements as specified in the agreement.
- 🌿 ARS OPS will:
- 🌿 For type 63 agreements:
- 🌿 Based on special handling instructions provided in the ARS-324, IBIL Form, and documentation provided from the SBFO, enters billing data into the IBIL system designating special handling needs.
- 🌿 Collects “Bill for Collection” notices from ABCO on a weekly basis.
- 🌿 For billings based on the ABCO “Bill for Collection” notice, matches these up with additional billing requirements provided by the SBFO and submits package to the cooperator.
- 🌿 For billings based on special forms and the ABCO “Bill for Collection” notice will NOT be used, ARS OPS will annotate the debtor number and bill number on the special/manual form and submit bill to the cooperator.
- 🌿 NFC/ABCO will:
- 🌿 Generate A1 documents through the ABCO system as a result of data entered in IBIL by ARS OPS.
- 🌿 Generate A2 and A3 documents upon receipt of transmittals from the lockbox and liquidate the A1 document. **Note:** If the collection cannot be referenced to a bill (A1 document), a voluntary collection (A3 document) will be processed. When this occurs, the SBFO must work with ABCO to liquidate the A1 document to avoid delinquent debt issues.
- 🌿 SBFO will:
- 🌿 Work with ARS OPS to ensure remittances are appropriately recorded.

INSTRUCTIONS FOR THE COMPLETION OF ARS-324, TRANSMITTAL OF REIMBURSABLE OR TRUST FUND AGREEMENT

NEW AGREEMENT - Please check one block--“YES or NO“. This block is to be used to indicate a new agreement and **NOT** a new accounting code. If the agreement is a one-year agreement and is renewed each year, then it should still be identified as a new agreement each year.

ARS AGREEMENT NUMBER - Enter the appropriate Agreement Number. Each new agreement should be assigned a new agreement number even though the agreement is renewed annually. To indicate renewal, the same sequential number may be used as long as the FY indicator is changed. Multi year agreements, however, should keep the same agreement number throughout the life of the agreement. Do not assign a new agreement number each time the accounting code changes when carryover is involved.

For example: 60 7MN1 2 001 for FY 2002 would become 60 7MN1 3 001 for FY 2003

AMENDMENT NUMBER/CHANGE IN FUNDING - If the attachment is to transmit an amendment to an existing agreement, please indicate the amendment number and select the correct indicator to tell if the amendment adds or decreases funding to the agreement. Please ensure that amendment numbers are submitted sequentially. If the amendment adds funding that will not be used in the current FY, then it is not necessary to complete the “Estimated Costs” section. When the amendment is to extend the period of the agreement, then it is only necessary to complete the box entitled “Expiration Date”.

SEND TO - (Preprinted – Shows the appropriate mailing address of where to mail agreement documents). For mailing via overnight courier, send to:

USDA-OCFO, ARS Operations Section,
13800 Old Gentilly Road,
2nd Floor, Post V-45,
New Orleans, LA 70129

VENDOR NAME – Enter name of Cooperator

UNITED STATES DEPARTMENT OF AGRICULTURE AGRICULTURAL RESEARCH SERVICE				
TRANSMITTAL OF REIMBURSABLE OR TRUST FUND AGREEMENT				
NEW AGREEMENT YES () NO ()		VENDOR NAME		
ARS AGREEMENT NUMBER		VENDOR RECORD ATTACHED YES ()		
AMENDMENT NUMBER		USDA COMMON AGREEMENT NUMBER		
CHANGE IN FUNDING YES () NO ()		FEDERAL ALC		
SEND TO: USDA OCFO - ARS OPS P. O. BOX 53326 NEW ORLEANS, LA 70153		NON FEDERAL VENDOR CODE		
		EXPIRATION DATE		PROGRAM TYPE
ARS CONTACT FOR BILLING QUESTIONS		VENDOR'S REPRESENTATIVE		
NAME		NAME		
PHONE NUMBER		PHONE NUMBER		
DISTRIBUTION OF FUNDS	ESTIMATED COSTS			
	NEW	CARRYOVER (FROM/TO)	INCREASE/DECREASE	NEW TOTAL
A/C	A/C	A/C	A/C	
NET TO FUND HOLDER				
INDIRECT RESEARCH COST (IRC)				
INDIRECT PROGRAM SUPPORT COST (IPSC)				
GROSS TOTAL				
ACCOUNTING CODES TO BE CREDITED		SUBMITTED BY:		
ACCOUNTING CODE	AMOUNT	NAME		
		TITLE		DATE
		OFFICE		PHONE
SPECIFIC BILLING INSTRUCTIONS				
VENDOR'S AGREEMENT NUMBER/SUBCONTRACT NUMBER OR USDA FFIS OBLIGATION NUMBER				
TITLE OF PROJECT (DESCRIPTION TO BE USED ON BILL TO ALLOW VENDOR TO IDENTIFY BILLING)				
BILLING FREQUENCY		DETAILED SUPPORT REQUIRED YES () NO ()		
E-MAIL NOTIFICATION TO AGENCY REQUIRED? YES () NO ()		E-MAIL ADDRESS OF ARS CONTACT		

VENDOR RECORD ATTACHED - ALWAYS attach a screen print of the appropriate VEND record showing the billing address and check the “yes” box to verify its inclusion with other required enclosures.

VENDOR TO BE BILLED -

USDA Common Agreement Number (CAN) – For agreements with other USDA agencies, enter the CAN as “&03XXXXXXOP”. Please refer to ARS Bulletin 02-316, Procedures for Obtaining New Vendor Codes for Outgoing Reimbursable Agreements with USDA Agencies

Federal Agency Location Code (ALC) - 8-digit code used to accomplish billings via Intra Governmental Payment and Collection System (IPAC) + F (Federal) + O (OPAC)

Non-Federal Vendor Code - Please ensure that the vendor code that represents the appropriate billing address is used, which may be different than the office that negotiated the agreement. This number is comprised of the cooperator’s Tax Identification Number (TIN) + appropriate alpha address indicator.

EXPIRATION DATE - Enter the applicable date. This field should be completed only when this date changes.

PROGRAM TYPE - Select the appropriate program type.

ARS CONTACT FOR BILLING QUESTIONS - (Self explanatory) May be different than the person who submitted the agreement documents.

VENDOR’S REPRESENTATIVE - Person to whose attention billings should be sent. Be sure to provide the appropriate phone number.

ESTIMATED COSTS - Provide the appropriate distribution of funds by accounting code showing clearly the (+) or (-) changes reflecting new, carryover, or amended amounts. Do not show two different fiscal year accounting codes on a single ARS-324. The “Net to Fund holder” will be used as the agreement authority for billing purposes so it is imperative that the ARS-324 be received in a timely manner. In the event that expenditures exceed the amount shown, billing will not be accomplished under the assumption that those expenditures are in error. Data entry to reflect carryover amounts from one fiscal year to another must include corresponding entries to each year. For example, if the FY 02 accounting code is being decreased to show the amount carried over to FY 03, then there should be a corresponding increase for the FY 03 accounting code.

For example: Agreement authority for 208 XXXX XXX is currently \$50,000, and \$5,000 is be carried over to 308 XXXX XXX. If the current authority on the 308 account is \$10,000, then—

208 XXXX XXX - \$50,000 (-) \$5,000 = \$45,000
308 XXXX XXX - \$10,000 (+) \$5,000 = \$15,000

ACCOUNTING CODES TO BE CREDITED - Enter the appropriate accounting code and amount that will be credited for Indirect Research Cost (IRC) and/or Indirect Program Support Cost (IPSC). Should have corresponding entry in “Distribution of Funds” field.

SUBMITTED BY: - (Includes name, title, date, office, and phone number) – This info is to be provided by the individual who has prepared the ARS-324 and is required in the event that there are any questions.

SPECIFIC BILLING INSTRUCTIONS - Briefly describe or highlight in the agreement narrative.

VENDOR'S AGREEMENT NUMBER/SUBCONTRACT NUMBER, USDA FFIS OBLIGATION DOCUMENT NUMBER - Enter any pertinent info required by the cooperator that will assist in identification of what this billing represents. If this billing is to another USDA agency, ensure that the MO/M1, RQ or other specified requirements are met. When in doubt, contact the agency to be billed. NOTE: Other USDA agencies may use an M1 number.

TITLE OF PROJECT - May enter “see ARS 451” or excerpt from AD-672, block 9 – Services to be performed. This information will be reflected in the “Descriptive Text”.

BILLING FREQUENCY – Indicate if a special billing schedule is required. For example: “Must be billed by the 15th of the month following the end of the quarter” or “Must be billed before the end of the cooperator’s FY (date)”.

DETAILED SUPPORT REQUIRED - Select the appropriate box.

E-MAIL NOTIFICATION OF BILLING TO ARS REQUIRED – Select the appropriate box if you or someone of interest would like to be notified when the current billing is processed.

E-MAIL ADDRESS OF ARS CONTACT – If block 19 is selected as “yes”, then provide the e-mail address of the person to be notified.

