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Procedure for Using OPAC Charges in lieu of AOC System Between Missions

(Using Treasury Appropriation)

- (1) The voucher examiner processes vouchers paid on behalf of another Mission per an authorized obligation issued by the other Mission as Disbursements for Other Mission (DO) through MACSTRAX using Treasury appropriation.**

Example:

If Cairo is making a payment to a vendor on behalf of USAID/Amman under APP: 7211000 and BPC: FOEA-01-23278-U000, the voucher examiner would process the voucher as (DO) through MACSTRAX using the following fiscal data:

F885-01-23263-U000
APP: 72F3885
Amount: \$ 2000.00
Through USDO: 8530 Bangkok.

- (2) The data entry clerk (or other assigned individual) segregates the DO payments into a separate payment schedule on periodic basis (daily, every other day, or weekly according to work flow and priority payments), and submits the schedule to the Authorized Certifying Office (ACO).**
- (3) The ACO reviews the schedule and its attached vouchers, certifies the schedule, and provides written instruction on the schedule to:**
- **The data entry clerk (or other assigned individual) to create the FMC extract for transmission of payment request, and**
 - **The MACS Coordinator, to delete the related “postme” file from MACS.**
- (4) The ACO transmits the FMC extract to the USDO for payment.**

Under the above example, the ACO would transmit the FMC extract To Bangkok for payment. The 1221 would show the payment as debit under appropriation 72F3885 for \$2000.00.

- (5) The ACO (or other assigned individual) sends an OPAC charge to the appropriate Mission(s) (using the OPAC collection screen) and prints the screen documentation to forward to the MACS Coordinator.**

(6) The data entry clerk (or other assigned individual) sends the original schedule and attachments to the MACS Coordinator.

(7) The MACS Coordinator (or other assigned individual) takes the following steps:

- **Upon receipt of the schedule, the MACS Coordinator deletes the related “postme” file from MACS. A copy of the schedule with the written ACO instructions should be kept in both the regular chronological file and in a separate file as an audit trail for schedules authorized for “postme” deletion.**

- **The MACS Coordinator records the voucher/schedule in MACS under CN transaction (Collection – Appropriation Reimbursement) as a negative amount (i.e., switch the default “+” sign to “-” on the transaction amount line) under appropriation 72F3885 (Note: this step has the advantage of keeping MACS reconciled with the appropriate USDO).**

Under the above example, the MACS Coordinator would record the voucher/schedule as a negative amount under MACS CN transaction (PF Key 8 in MACS) as follows:

```
TRAN TYPE CN          COLLECTIONS-APPROPRIATION REIMBURSEMENT
DSB-D08

APPROPRIATION CODE    88501
APPROPRIATION SYMBOL  72F3885.....
DESCRIPTION           DISB, FOR TA-278-01-005.....
DISBURSING OFFICE CODE 8530
VOUCHER NUMBER       12638222
SCHEDULE NUMBER      1B000011
TRANSACTION DATE     05072001
CURRENCY CODE        001
TRANSACTION AMOUNT   - 2000.00.....
FEDERAL OUTLAY CODE  4
PAYEE ZIPCODE        ..... PAYEE COUNTRY CODE 263 OVERRIDE CODE
```

After posting this charge in MACS, it will show in the A14 report as debit (disbursement) of \$ 2000.00 by Mission because it was posted as negative under collection. (This would close the entry made under step No. 1.)

- **Upon receipt of the OPAC documentation, record the collection under MACS “CN” screen as a regular collection (i.e., no change to the “+” sign on the transaction amount line) against Kansas USDO, code “0310.”**

Under the above example, the MACS Coordinator would record the voucher/schedule in MACS “CN” as a regular collection (without changing the amount sign on the transaction amount line) as follows:

```
TRAN TYPE CN          COLLECTIONS-APPROPRIATION REIMBURSEMENT
DSB-D08
```

APPROPRIATION CODE	88501
APPROPRIATION SYMBOL	72F3885.....
DESCRIPTION	DIS. FOR TA-278-01-005.....
DISBURSING OFFICE CODE	0310
VOUCHER NUMBER	12638222
SCHEDULE NUMBER	1B000011
TRANSACTION DATE	05072001
CURRENCY CODE	001
TRANSACTION AMOUNT	+ 2000.00.....
FEDERAL OUTLAY CODE	4
PAYEE ZIPCODE
PAYEE COUNTRY CODE	263
OVERVERRIDE CODE	

After posting this amount in MACS, it will show in the A14 report as credit \$ 2000.00 by Mission. (This would close the entry made in step No. 4.)

- (8) The MACS Coordinator sends an e-mail to the other Mission, notifying them of the OPAC charge and providing sufficient information to enable the other Mission to record the charge.**
- (9) The MACS Coordinator sends the original schedule and attachments to the imaging unit (or individual responsible for scanning) for the following:**
 - Scanning,
 - Saving as PDF and sending by e-mail to other Missions, if requested by the other Mission (cc to ACO and MACS Coordinator), and
 - Storing the originals.

At the end of the month

- (10) The MACS Coordinator (or other assigned individual) downloads the OPAC, GOALS, and Fed-tax, and prepares the SF-224, entering the amounts previously OPACed to other Missions as a collection in section I.**
- (11) An accountant performs the 1221/224 reconciliation, based on the USDO reports received, showing the debit and credit reconciling items in the reconciliation sheets, and marking them as OPACed items (serving as a second audit trail), based on the MACS Coordinator file for authorized “postme” deletion schedules.**

(Note: Based on the above “CN” transactions, there should be no reconciling items since transactions are reflected in both MACS and USDO records.)

P.S. Sometimes the 1221 report includes charges for other Missions that were erroneously charged to your Mission. Based on a copy of the 1221 report submitted to the ACO, these wrong charges could be OPACed back to the appropriate Mission.