



ACCOUNTING POLICY AND PROCEDURES (APP) MANUAL

TOPIC: Section 9 – Accounting System Processing 4.0	EFFECTIVE DATE: 06/27/1983
TITLE: General Services Billing and PFR Use Codes	REVISION DATE: 08/24/2017
AUTHORIZED BY: Deputy Director, Bureau of Fiscal Services	

BACKGROUND

The Department of Administration (DOA) provides products and services to state agencies which are billed through the General Services Billing System (GSB). The General Services Billings are generated and charged to the Department of Health Services (DHS) by the Department of Administration (DOA) on a monthly basis. Effective in 2015 with the implementation of STAR, the statewide accounting system, the charges now include IT Billings from the DOA Division of Enterprise Technology. The entire bill includes a variety of supplies and services such as:

- Central Fleet
- Documents sales
- Badgernet and CDN (for DOA/DET)
- Postage
- Records Center
- Labor and material (DOA Division of State Facilities work orders)
- Mainframe Printing
- Email billing
- DOA IT services

This policy describes the process for GSB payments and maintenance.

POLICY

DOA maintains a statewide master listing of billing codes referred to as the Point of Fiscal Responsibility (PFR) Use Codes within the GSB system to create the bills to agencies. Every organization within the Department of Health Services is assigned a series of DOA PFR Use Codes. This series of alpha/numeric codes translates into accounting strings to process payments for supplies and services to DOA. DOA receives detailed billing information by PFR Use Code from the various internal DOA systems for the GSB invoice. The STAR expenditure coding is connected to the PFR Use Code which is 10 characters in length. The first three characters are attached to a customer (agency) name and address. The remaining seven are set up by the agency.

PROCESSING THE GSB PAYMENTS

1. DOA provides the GSB billing data by PFR Use Code to STAR which then generates the STAR invoice billing the costs to agency appropriation 971 default coding. DHS creates a monthly STAR General Ledger Journal Voucher (JV) that moves the costs to the correct fiscal coding.
2. Bureau of Fiscal Services (BFS) has the responsibility to centrally process the GSB invoices for DHS. The STAR invoice must be approved for the full amount of the invoice. STAR

inter-unit billings are paid through netting. After the STAR invoice has been approved for payment, BFS distributes the paper copy of the invoice and documentation provided by DOA for review by divisions, institutions, and centers for the developmentally disabled.

The DHS default coding is:

BusUnit: 43500

Fund: 10000

Appn: 97100

Department: 4350000000

Account: 7880010

PC Bus Unit: 43500

Project: 43500INTERUNITB

Activity: INTERUNITBILLING

Resource Type: ADMIN

If there is a contested charge, the DHS unit should notify and direct the contested charge to the [GSB Coordinator](#) in the BFS Expenditure Accounting Section. BFS should be notified within 30 days of the invoice date of any contested charges.

PROCESSING OF POINT OF FISCAL RESPONSIBILITY (PFR) USE CODE MAINTENANCE

1. DOA maintains the statewide PFR Use Code master table used in DOA GSB processing. DOA and DHS have established an electronic maintenance process for updating DHS's PFR Use Code fiscal coding on the master table. Weekly updates are processed by DOA.
2. A new Use Code must be established prior to the month it is first used. Therefore, requests for new fiscal year PFR Use Codes to be used in July must be submitted by mid-June to the GSB Coordinator.
3. DHS has published Form F-02123 and instructions for completion and submission to BFS for adding, changing, or deleting a PFR Use Code.
4. The PFR Use Code Request Form and other detailed resource material are published on the DHS WorkWeb at Finance>Payment Processing>General Services Billing (GSB) and PFR Use Codes.

Fiscal coding questions should be directed to the appropriate program BFS lead accountant.

PFR Use Code maintenance questions should be directed to the GSB Coordinator.

REFERENCES

[Point of Fiscal Responsibility \(PFR\) Use Code Request and Instructions, F-02123](#)

CONTACTS

[GSB Coordinator](#)

[BFS Lead Accountants](#)