

2024 Indian Health Service Partnership Conference

Accounts Receivables: End-End Process

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OFFICE OF FINANCE AND ACCOUNTING

DIVISION OF SYSTEMS, REVIEW AND PROCEDURES (DSRP)

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Agenda

- Roles/Responsibilities
- Overview of Accounts Receivables (AR)
- High Level RPMS to UFMS Process Flow
- RPMS File Transmission
- Error Handling
- Transactions within UFMS AR
- AR Dashboard and Reconciliation

Roles/Responsibilities

	Service Unit	Business Office	Area Office Finance	Area Office CM	OIT	HQ AR	HQ CM	HQ GL
UFMS AR/ RPMS Processes	Daily/Weekly RPMS-HUB File Transmissions/Issues	☑	☑			☑		
	Daily/Weekly HUB-UFMS File Transmissions	☑	☑	☑		☑		
	RPMS - UFMS AR Interface/Duplicates Resolution					☑	☑	☑
	Weekly RPMS File Reconciliations	☑	☑	☑		☑		
	Interface Error Corrections / Retransmissions	☑	☑	☑		☑	☑	
	AR Month End					☑		☑
	Area Metrics		☑	☑				
	AR Dashboard			☑		☑		
	Schedules Reconciliations		☑	☑	☑			☑
	RPMS-UFMS Reconciliations	☑	☑	☑			☑	
	Open AR Monitoring	☑	☑	☑			☑	
	AR IPACs(IPA)			☑			☑	
	Financial Reporting						☑	☑

Overview of Accounts Receivable

- Accounts Receivable (AR) is money owed by customers (individuals or corporations) to vendors in exchange for goods or services rendered. On the balance sheet, AR is often recorded as an asset because it represents cash legally owed by a customer.
- Accounts Receivable (AR) is responsible for collecting funds owed to the Government, in accordance with the Debt Collection Act

Overview of Accounts Receivable

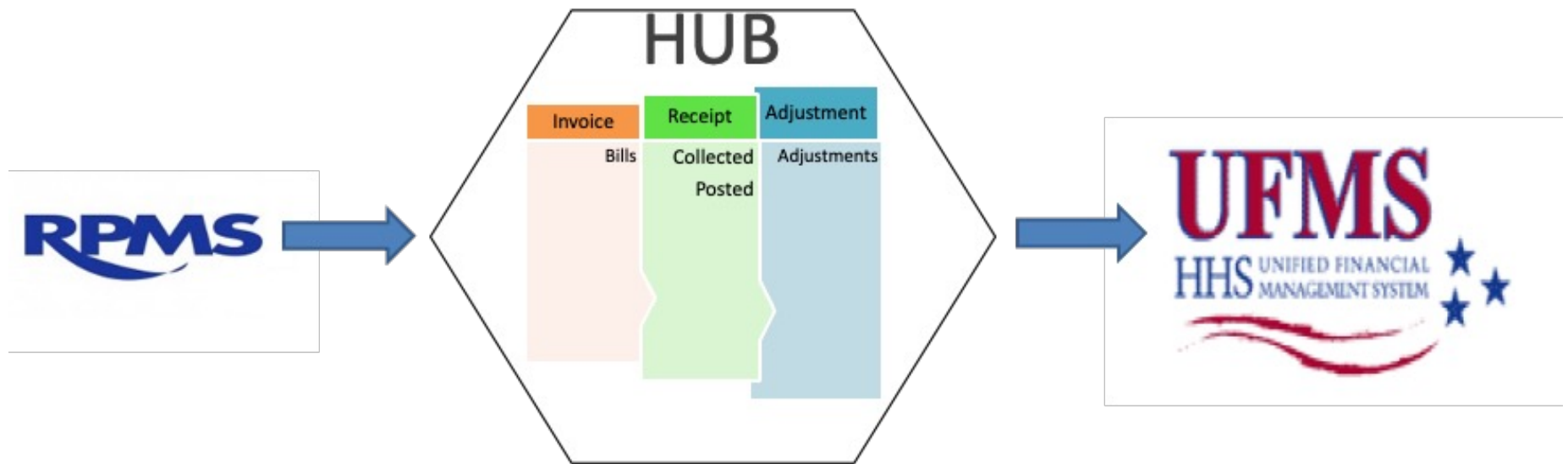
- IHS generates revenue based on services performed for their customers. Billing and collections are key functions that enable IHS to produce revenue, generate cash flow, and maintain operations.
- The majority of IHS' revenue comes from third party reimbursements from Medicare, Medicaid, and private insurance companies for healthcare provided. This information flows through the RPMS Interface (Feeder System) to UFMS AR.



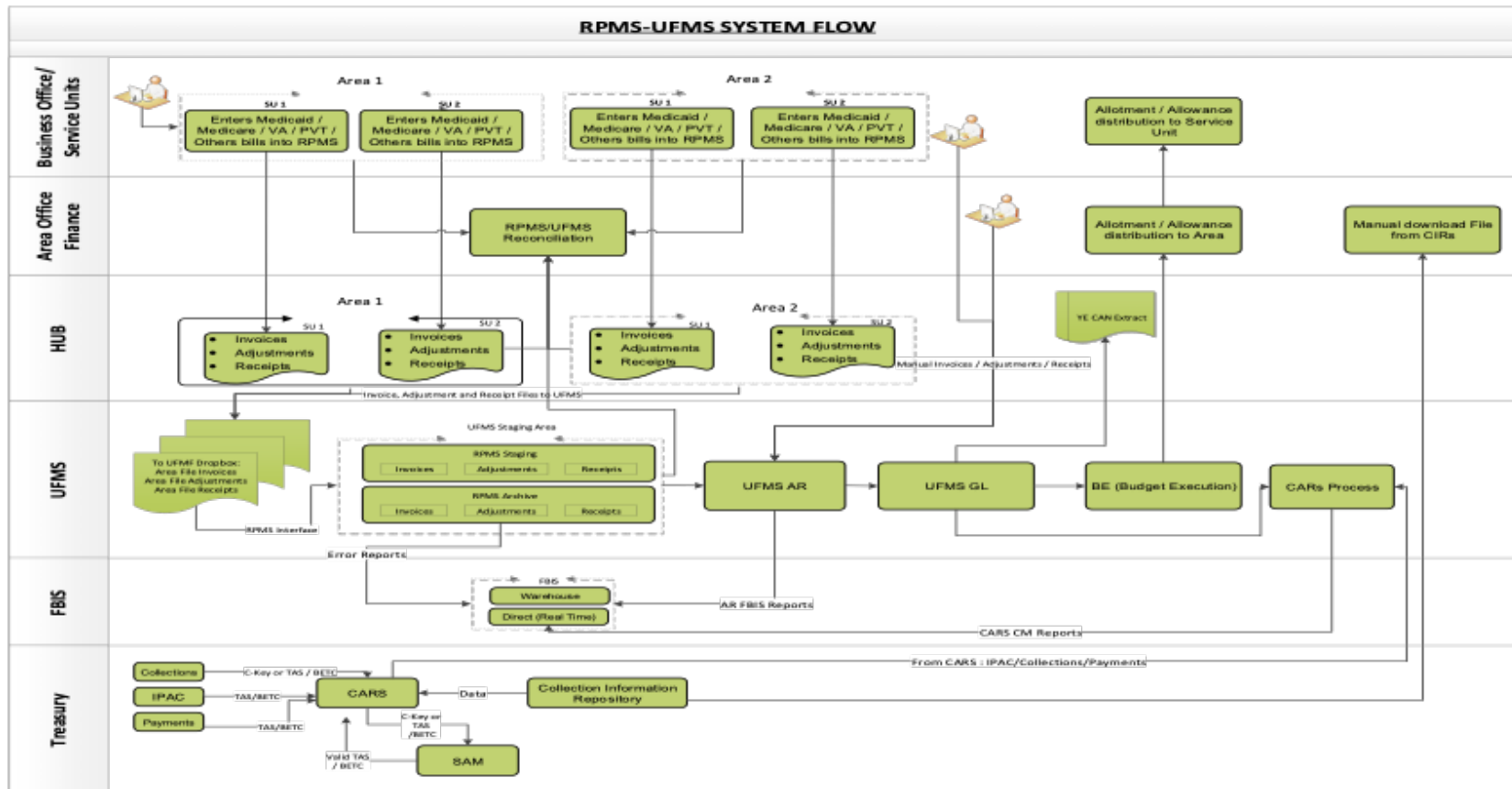
RPMS to UFMS Process Flow

- RPMS Files generated at Areas
- RPMS File Processing at the HUB
- Files sent to UFMS
- RPMS Data in UFMS Staging
- Staging to Accounts Receivable
- Accounts Receivable to General Ledger
- General Ledger to Budget Execution
- Allotment of Funds

RPMS Transmission Flow



RPMS - UFMS Process Flow



RPMS Transmissions

- Business Office Transmits – DAILY
- Third Party Billing (TPB)
 - Invoices
- Accounts Receivable (AR)
 - Receipts - collected/posted \$\$
 - Adjustments
- Medicaid, Medicare, Private Insurance, VA, Etc.
- Each transmission is assigned a RPMS filename

HUB Process

- Assigns Accounting Codes BAP (Budget Accounting Program)
 - MEDICAID/MEDICARE/PRIVATE INS/VA/OTHER
- Merges files by Area ASUFACs
- Creates three files:
 - Invoice File = INV
 - Receipt File = RCV
 - Adjustment File = ADJ
- RPMS file names are assigned a UFMS file name
- Count and \$ AMOUNTS w/ Subtotal and Totals
- HUB WEBSITE <http://home.ihs.gov/3pbar/>



RPMS & UFMS “Mapping” Terminology

RPMS	=	UFMS
Bills	=	Invoices
Payments	=	Receipts
Adjustments	=	Adjustments
Insurer	=	Customer
CANs	=	BACS
Clinic Codes	=	Cost Centers
Type of Insurer	=	Budget Activity Code
ASUFAC #s	=	Location Codes
Voucher	=	TDN#/Schedule#

RPMS & UFMS “Mapping” Terminology

UFMS Location Code	ASUFAC	Facility
46201MNH000000	112601	BEMIDJI-CASS LAKE SU
46202MNH010000	113201	BEMIDJI-RED LAKE SU
46203MNC010000	113510	BEMIDJI-WHITE EARTH CLINIC

BAP	
Medicare	7120460121
Medicaid	7122460222
Private Insurance	7132460515
VA	7170460000
Other	7100460109



HUB Reports

Select a date to view facilities reporting...

View the last 30, [60](#), [90](#), or [All](#) batch file records

You may select a range of available **Bemidji** report dates and/or facilities to view.

From: to: Facilities:

- Aberdeen
- Albuquerque
- Bemidji**
- Billings
- California
- Nashville
- Navajo
- Oklahoma City
- Phoenix
- Portland
- Tucson

Bemidji	
Date	Recs
05/13/2019	2,836
05/11/2019	3,238
05/10/2019	2,414
05/09/2019	6,700
05/08/2019	3,103
05/07/2019	1,644
05/06/2019	1,519
05/04/2019	3,435
05/03/2019	4,000
05/02/2019	18,310
05/01/2019	3,245
04/30/2019	2,035
04/29/2019	2,200
04/26/2019	1,692
04/25/2019	9,915
04/24/2019	1,044
04/23/2019	1,349
04/22/2019	1,280
04/20/2019	1,912
04/19/2019	2,706
04/18/2019	22,774
04/17/2019	3,968
04/16/2019	1,673
04/15/2019	1,601
04/13/2019	745
04/12/2019	1,486
04/11/2019	4,524
04/10/2019	3,599
04/09/2019	2,703
04/08/2019	467

Successful Transaction Records					05/13/2019	
UFMS RPMS Hub File (Batch File)						
IHS_AR_RPMS_INV_D_20190513_120255.dat						
Successful RPMS File (IHS_TPB_RPMS_INV...)						
	C	E	RPMS Amt		Rec Count	
...113510_20190513_073019_2.06.28k	1	A	\$46,826.44		268	
...113201_20190513_073556_2.06.28k	1	A	\$48,990.11		398	
...112601_20190513_080156_2_06_28k	2	A	\$16,344.37		134	
			Sub Total		Subtotal Count	
			\$112,160.92		800	

Successful Transaction Records					05/13/2019	
UFMS RPMS Hub File (Batch File)						
IHS_AR_RPMS_RCV_D_20190513_120350.dat						
Successful RPMS File (IHS_AR_RPMS_RCV...)						
	C	E	RPMS Amt		Rec Count	
...2336_113201_20190513_073615_1.08.28	1	A	\$25,849.07		202	
...10000033_113510_20190513_073036_1.08.28	1	A	\$10,148.19		150	
			Sub Total		Subtotal Count	
			\$36,997.26		352	

Successful Transaction Records					05/13/2019	
UFMS RPMS Hub File (Batch File)						
IHS_AR_RPMS_ADJ_D_20190513_120442.dat						
Successful RPMS File (IHS_AR_RPMS_RCV...)						
	C	E	RPMS Amt		Rec Count	
...2336_113201_20190513_073615_1.08.28	1	A	(\$18,965.68)		890	
...10000033_113510_20190513_073036_1.08.28	1	A	(\$34,253.14)		794	
			Sub Total		Subtotal Count	
			(\$53,218.82)		1,684	

- Condition Legend**
- 1 Compl file recv'd by IE
 - 2 File inserted by undocumented means
 - 10 ERR: Incompl file recv'd by IE
 - 14 ERR: File rec count exceeded limit

- Error Legend**
- A No Errors
 - B Invalid Location
 - C TX Prior to 10/08
 - D Unmatched CAN



HUB Reports



Mon 5/13/2019 2:12 PM

IHS Integration Engine <donotreply@ihs.gov>

UFMS HUB: Batch Report:



UFMS Hub 3PB Report 2019-05-13-120001.csv
3 KB



UFMS Hub AR Report 2019-05-13-120001.csv
5 KB

See the attached area hub reports.

UFMS RPMS Hub File Name	RPMS File Name	DATE	RPMS \$\$ Amount	Subtotal \$\$	Record Count	Subtotal Count	ERROR TYPE
SUCCESSFUL TRANSACTION RECORDS							
IHS_AR_RPMS_INV_D_20190513_120255.dat	IHS_TPB_RPMS_INV_113510_20190513_073019_2.06.28k.DAT		4682644		268		
	IHS_TPB_RPMS_INV_113201_20190513_073556_2.06.28k.DAT		4899011		398		
	IHS_TPB_RPMS_INV_112601_20190513_080156_2.06.28k.DAT		1634437		134		
				11216092		800	
SUCCESSFUL RECEIPT TRANSACTION RECORDS							
IHS_AR_RPMS_RCV_D_20190513_120350.dat	IHS_AR_RPMS_RCV_2336_113201_20190513_073615_1.08.28.DAT		2584907		202		
	IHS_AR_RPMS_RCV_10000033_113510_20190513_073036_1.08.28.		1014819		150		
				3599726		352	
SUCCESSFUL ADJUSTMENT TRANSACTION RECORDS							
IHS_AR_RPMS_ADJ_D_20190513_120442.dat	IHS_AR_RPMS_RCV_2336_113201_20190513_073615_1.08.28.DAT		-1896568		890		
	IHS_AR_RPMS_RCV_10000033_113510_20190513_073036_1.08.28.		-3425314		794		
				-5321882		1684	



Error Handling

- File Transmission Errors
- Duplicate transactions on file
- Staging Errors
- CAN related errors
- Manual Actions with UFMS

File Transmission Issues

- Transmission Issues: Service Unit to HUB
- Transmission Issues: HUB to UFMS
- Duplicate transactions on File
- CAN related issues in the new Fiscal Year

Staging Errors

- Invoice Errors
- Adjustment Errors
- Receipt Errors

Invoice Errors

Type	Error Message	Cause	Solution
Invoices	Error Getting Customer *** Error Getting Customer Class Code	Customer Related Issue	Work with HQ to fix these errors
Invoices	CAN CROSSWALK Error	CAN End Dated or Invalid CAN in File	Purge and resend the transactions
Invoices	Invoice Amount must be greater than zero	Invoice Amount must be greater than zero	Purge
Invoices	Invoice Number already exists in UFMS	Duplicate Transaction (DF_TRX_NUMBER RPMS Bill already exists)	Purge



Adjustment Errors

Type	Error Message	Cause	Solution
Adjustments	Adjustment Record already exists in UFMS	Duplicate Transaction (DF_ADJ_UNIQUE_IDENTIFIER already exists)	Purge
Adjustments	Invoice amount due remaining cannot be negative	AR Master Invoice did not have open balance to create an adjustment (downward)	Invoice did not have balance to apply adjustment. If upward adjustments come in subsequent files then these will be cleared. Area Offices need to confirm if any records need to be purged for previous years if any manual adjustments were created.



Adjustment Errors

Type	Error Message	Cause	Solution
Adjustments	Invoice Number does not exist in UFMS	Corresponding df_trx_number (RPMS Bill) never transmitted to UFMS in Invoice File	If RPMS Invoice Number comes in Invoice Files then these records will be processed. Area Offices need to confirm if any records need to be purged for previous years if any manual adjustments were created.
Adjustments	Transaction not Created for Adjustment	Canceled Year Transactions	Purge. Work with HQ to reduce the open balances.

Receipt Errors

Type	Error Message	Cause	Solution
Receipts	Receipt Create and Apply Msg : Functional currency defaulted as the receipt currency. ** Please correct the cash account assignment. **	Canceled Year Transactions	Create Manual Receipts in current year Funding to reconcile schedules and Purge these records. Area Offices need to confirm if any records need to be purged for previous years if any manual receipts were created.
Receipts	Receipt already exist in UFMS	Duplicate Transaction	Purge (DF_RECEIPT_UNIQUE_IDENTIFIER already exists)

Receipt Errors

Type	Error Message	Cause	Solution
Receipts	Invoice Amount Due Remaining cannot be negative	AR Master Invoice did not have open balance to create and apply a Receipt	<p>Invoice did not have balance to apply Receipt.</p> <p>If upward adjustments come in subsequent files then these will be cleared.</p> <p>Area Offices need to confirm if any records need to be purged for previous year if any manual receipts were created.</p>
Receipts	Invoice Number does not exist in UFMS	Corresponding df_trx_number (RPMS Bill) never transmitted to UFMS in Invoice File	<p>If RPMS Invoice Number comes in Invoice Files then these records will be processed.</p> <p>Area Offices need to confirm if any records need to be purged for previous years if manual receipts were created.</p>

Customers

- Customer records are entered manually into UFMS
- They are periodically updated to reflect changes and additions to sites, contacts, and address information
- Customer accounts may also be merged (in the event of duplication) and sites may need to be de-activated or added
- The IHS Area Finance Offices/Headquarters are responsible for ensuring the customer information is accurate



AR Transactions

- Transactions are created in UFMS by the following:
 - Manual Entry
 - Interfaced Transactions, which originate from feeder systems
- Some interfaced sources are:
 - RPMS
 - OKC Warehouse
 - Projects

AR Transaction “Cheat Sheet”

- How to use the Transaction “Cheat Sheet” to create Transactions within UFMS AR
- Location of the “Cheat Sheet” on SharePoint
- How to navigate the “Cheat Sheet”



AR Invoices

- At IHS a number of different types of invoices are used depending on the type of transaction being entered and customer class
- Different types of transactions include:
 - Invoice: Entered to record revenue, establish a receivable, and as a record of transaction with a customer
 - Credit Memo: Used for applying non-cash credit to an existing invoice (interfaced from Projects)



AR Invoices

- Key elements to keep in mind while creating invoices:
 - Customer (Fed/Non-Fed)
 - Transaction Type
 - CAN (Fund type)
 - Object Class
 - TAS/BETC (Federal Customers)
 - TAS should be from the IPAC form



AR Adjustments

- Adjustments are applied to the existing AR invoices to increase (upward) or decrease (downward) the invoice balance
- Adjustments are created in UFMS by the following:
 - Manual Entry
 - Interfaced Adjustments (RPMS)

AR Adjustment Limits

- There are two levels of approvals for AR Adjustment Limits
 - \$5000 limit approval for Area *approvers*
 - \$10,000 limit for FMO / FMO designated at the Area
 - Any approval greater than \$10,000 needs to be approved by HQ



AR Adjustment Limits

- Any user adjustments exceeding \$5,000 threshold limit will be placed in pending approval status
- If the adjustments are within the Area Office FMO limit of \$10,000 they can be approved by FMO / FMO designated users
- The remaining pending approval adjustments will have to be forwarded to the division of System Reviews and Procedures (DSRP) AR team @IHS AR HQ DSRP Support
- The DSRP AR team will have the approval authority to approve in system by attaching the email approval for audit purpose



AR Receipts

- A receipt is the record of payment by a customer which is used to properly credit the customer's account
- Receipts are created in UFMS by the following:
 - Manual Entry
 - Receipts that do not originate from feeder systems, such as IPAC, will be entered manually into UFMS
- Interfaced from Feeder Systems
 - On a regular basis, feeder systems will provide extract files that interface into UFMS using automated programs

AR Receipts

- A receipt can be entered as:
 - Unidentified: The invoice and the customer are unknown
 - Unapplied: The customer is known, but the invoice is unknown
 - Applied: The customer and the invoice are known



AR Receipts

- Key elements to keep in mind when creating receipts are:
 - Receipt Method
 - Schedule Number (TDN)
 - Receipt date / GL Date
- The Receipt Method determines the Agency Location Code (ALC) against which cash is reported
- Receipt creation (before application) creates a cash entry against the suspense account (75 F 3875) with default area BAP (0000-AP-0000)



AR Receipts

- Receipt application will:
 - Reduce the receivable (open) balance of the invoice by the amount applied
 - Reflect cash collection against the distribution from the invoice and subsequently create budgetary accounting

AR Roles/Responsibilities within UFMS

- Manage Invoices
 - IHS AR Transactions
- Manage Adjustments
 - IHS AR Adjustments
 - IHS AR Adjustments Approver
- Manage Receipts
 - IHS AR Receipts



Contact Information

- UFMS Helpdesk
 - 1-866-925-8367
 - [UFMS PRISMHELPDESK@ihs.gov](mailto:UFMS_PRISMHELPDESK@ihs.gov)
- AR POC's
 - Archana Bhat: [Archana .Bhat@ihs.gov](mailto:Archana.Bhat@ihs.gov)
 - Muralidhar Vintha: Muralidhar.Vintha@ihs.gov
- Resources
 - [IHS UFMS | FBIS Financial Resource Center](#)



