

FDA Staff Manual Guides, Volume III – General Administration

Procurement and Supply Management

Procurement

Standards for the Use of Direct Obligations

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1. Purpose.

This guide identifies Direct Obligations (excluding obligations made by contract, government purchase card, and interagency agreement) and prescribes the policy and procedures governing their use.

The obligation of funds pursuant to the Federal Acquisition Regulation, Uniform Administrative Requirements for Federal Grants, 2 CFR 200, Other Than Full and Open Competition, Subpart 6.3; The Economy Act, Subpart 17.502-2, and Uniform Administrative Requirements, Cost Principles, and Audit Requirements for HHS Awards (45 CFR Part 75) and SMG 2810.1 Interagency Agreements are not applicable to this SMG.

2. Background.

Direct Obligation requisitions are created to obligate funds in Unified Financial

Management System (UFMS).

3. Reference/Authority.

FDA policy is consistent with guidance set forth by the following policies regarding requisitions:

- A. FDA Staff Manual Guide 2610.5, U.S. Government Purchase Card Program (<https://www.fda.gov/downloads/AboutFDA/ReportsManualsForms/StaffManualGuides/UCM258770.pdf>).
- B. HHS Financial Management Directives & Guidance, Volume VIII, Chapter 2, Interagency Agreements (<https://intranet.hhs.gov/manual/fmdg/volume-viii-chapter-2>).
- C. HHS Travel Manual, 2018 (<https://psc.gov/transportation-services/resources/HHS-Travel-Policy-Manual.pdf>).
- D. FDA Staff Manual Guide 2310.5, Policies for Imprest Fund Management (<https://www.fda.gov/media/86357/download>).
- E. FDA Office of Human Resources, Intergovernmental Personnel Act (IPA) Assignment Guidance for Hiring Officials (May 2015) (<http://inside.fda.gov:9003/downloads/employeeresources/hrtransition/managershumanresourcestoolkit/ucm448123.pdf>).
- F. GSA Global Supply, Annual Supply Catalog (<https://www.gsa.gov/buying-selling/purchasing-programs/requisition-programs/gsa-global-supply>).
- G. GSA Order, Reimbursable Work Authorization National Policy Document (December 22, 2017) (<https://www.gsa.gov/real-estate/real-estate-services/reimbursable-services-rs-program/policy-guidance>).
- H. Manual Travel Reimbursements, Form SF-1012 (<http://inside.fda.gov:9003/downloads/Administrative/BudgetFinance/BudgetInformation/UCM014922.pdf>).
- I. FDA Staff Manual Guide 2810.1 Agreements With Other Government Agencies Interagency Agreements (2017) (<http://inside.fda.gov:9003/PolicyProcedures/StaffManualGuide/VolumellIGeneralAdministration/ucm007700.htm>).
- J. Office of Management and Budget (OMB) Circular A11 (2016) (https://obamawhitehouse.archives.gov/omb/circulars_a11_current_year_a11_to_c/).

4. Definitions.

- A. **Approver** – Person who certifies the purchase is for a legitimate need.
- B. **Contracts** – A mutually binding legal relationship obligating the seller to furnish the supplies or services (including construction) and the buyer to pay for them. It includes all types of commitments that obligate the Government to an expenditure of appropriated funds and that, except as otherwise authorized, are in writing. In addition to bilateral instruments, contracts include (but are not limited to) purchase orders, task orders or task letters issued on the basis of ordering agreements; letter contracts; orders, such as purchase orders, under which the contract becomes effective by written acceptance or performance; and bilateral contract modifications.
- C. **Direct Obligations** – An obligation that does not require a contract due to the nature, regulations, and relationships of the good or service. Direct obligations are entered in iProcurement as Type-N requisitions or directly into the Core Purchasing Module.
- D. **Long-Term Temporary Duty (TDY)** – Extended and long-term official travel that lasts between 14 and 29 nights. For additional TDY information, reference the HHS Travel Policy Manual.
- E. **Obligations** – A legally binding agreement by authorized personnel that will result in outlays, immediately or in the future.
- F. **Offer** – A response to a solicitation that, if accepted, would bind the offeror to perform the resultant contract.
- G. **Permanent Change of Station (PCS)** – Authorized and defined benefits afforded an employee in accordance with the HHS Travel Policy Manual, when an employee's official work station is changed, on a permanent basis, from the geographic location traditionally associated with his/her job to a new location.
- H. **Purchase Order (PO)** – An offer by the government to buy supplies or services using simplified acquisition procedures.
- I. **Requestor** – A person who requests goods or services.
- J. **Requisition** – A requisition transmits money and/or documentation for federal agencies to acquire a broad range of products, supplies, and equipment.
- K. **Vendor** – An entity that has entered in an agreement to provide goods or services to the FDA, excluding Federal entities.

5. Policy.

A. General Policy

1. FDA policy is to obtain services and facilities for Agency activities at a fair and reasonable price to the Government, consistent with requirements for capacity, efficiency of operations, and reliability of services, security, and program objective.
2. Unless specified in this SMG, all requisitions are processed through iProcurement (as a Y-Type requisition) and PRISM by the Office of Acquisitions and Grants Services (OAGS) for award/purchase order issuance.
 - a. Obligations that require contracts awarded through PRISM by OAGS are entered into UFMS' iProcurement module, as Type-Y requisitions.
 - b. Modifications to any obligations awarded through PRISM by OAGS regardless of fiscal year, may not be made outside of PRISM.
3. Direct Obligations are entered into Unified Financial Management System (UFMS) using the iProcurement module, as N-Type requisitions or entered into Core Purchasing directly, unless the Direct Obligation type is listed in Section D; Table 1. Direct Obligations listed in Section D; Table 1 must be entered into Core Purchasing and may not be created using the iProcurement module.
4. All Direct Obligations require supporting documentation and justification for the appropriateness of the purchase and the use of a direct obligation. Supporting documentation should be uploaded or attached in the appropriate UFMS module.
5. All Direct Obligations require approval from the designated Budget Officer. Individuals may not approve their own requisitions.

B. Current Year Direct Obligations

1. FDA-wide Year End Payroll and Travel Miscellaneous Obligating Documents (MOD) are entered in iProcurement as N-Type requisitions and will be recorded by OFBA.
2. All other current year direct obligations are permitted to be modified through Core Purchasing or by cancelling and re-entering the obligation through iProcurement as an N-Type requisition by individuals outside of the Office of Budget (OB).

C. Prior Year Direct Obligations

1. Individuals outside of the Office of Budget (OB) and DBEC are permitted to

initiate increases to prior year direct obligations. These increases must follow the workflow approval process in UFMS and must include DBEC as final approver in the process.

2. Individuals outside of OB/DBEC are authorized to decrease or cancel direct obligations. These changes must follow the workflow approval process in UFMS, but do not require DBEC as final approver.

D. Direct Obligations That Must Be Entered into Core Purchasing

The following Direct Obligations listed in Table 1 must be created in Core Purchasing directly due to system configurations. All other Direct Obligations, that are not listed in Table 1, may be created as requisitions in the iProcurement module, as N-type or entered directly into Core Purchasing.

Table 1: Direct obligations that must be entered into Core Purchasing

Direct Obligation Type	Description
Travel	<ul style="list-style-type: none"> • Long-Term Temporary Duty (TDY). • Permanent Change of Station (PCS). • TAV Fees for Local Vouchers. • Utilizing Form SF-1012, Travel Voucher for manual payments, when travel reimbursements cannot be processed through ConcurGov, for travel as approved by the DTS (see Appendix C).
Settlements	<ul style="list-style-type: none"> • Claims and Settlement Payments, and; • Torts.
Miscellaneous Employee Reimbursements	Miscellaneous employee reimbursements should be requested using Form OF-1164 Claims for Reimbursements for Expenditures on Official Business (see Appendix B).
Intergovernmental Personal Act (IPA) Expenses	Reimbursements or other expenses for activity related to the IPA program.
Adjustment to Original Obligations	Upward/Downward Adjustments to Type-N iProcurement obligations.
Emergency Salary Advances	Emergency Salary Advances, in accordance with SMG 2310.3 Emergency Salary Advances.
Expired Funds (Cancelled/Expired Invoices)	If an invoice has expired funds and the obligation was properly incurred prior to the funds period of availability expiring, a Direct Obligation may be created using expired funds for the year associated with the obligation. If an invoice has cancelled funds, a Direct Obligation may be created using current year funds.

E. Direct Obligations for Interagency and Intergovernmental Transactions

The following are Interagency and Intergovernmental Transactions that do not require involvement of OAGS and therefore may be entered as Direct Obligations. They are created as requisitions in the iProcurement module, as N-type requisitions or entered into Core Purchasing directly, unless if the Direct Obligation Type is listed in Section D; Table 1:

- 1. GSA Motor Pool and GSA Motor Pool Telecom (GSA Fleet):** The arrangement between GSA and customer agencies for motor vehicles is not contractual; instead, it is authorized by statute and governed by the implementing regulations. This includes, reimbursement for mileage and repairs of leased GSA vehicles. See 40 U.S.C. 601-611 and 41 C.F.R. Part 101-39.
- 2. Government Printing Office (GPO) and Graphic Support from PSC:** The Federal Acquisition Regulation (FAR) 48 Code of Federal Regulations (CFR) Subpart 8.8, "Acquisition of Printing and Related Supplies," governs all Federal agencies for acquisition of Government printing and related supplies. FAR Section 8.802(a) states that Government printing must be done by the GPO unless, among other things, the printing is specifically authorized by statute to be done by an entity other than the GPO.
- 3. Security Work Authorizations (SWA):** Reimbursement for OPM Security Clearance Investigations.
- 4. Intergovernmental Personnel Act (IPA) Expenses:** Reimbursement for salaries of temporarily detailed employees. IPAs may be reimbursable or non-reimbursable and may be entered into with State and Local Government, institutions of higher education, and Indian Tribal Governments.
- 5. Department of State:** Reimbursement to the Department of State for payments made to support FDA employees working in foreign countries, including mandatory trainings through the Department of State for foreign service assignments not exceeding the MPT.
- 6. GSA Lease Agreements:** Rent on GSA owned or leased buildings in accordance with 40 U.S.C. § 301 acquired under a Public Service Buildings (PBS) Occupancy Agreement (OA).
- 7. Reimbursable Work Authorizations (RWA):** Contractor performed building renovations and services requested through the GSA. Form 2957 is required for both recurring and non-recurring items.
- 8. Postage Remittance to the U.S. Postal Service:** Postage expenditures, and mailable matter dispatched to the U.S. Postal Service.

9. **Reimbursement for Government Accountability Office (GAO):** Pursuant to 31 U.S.C. §3521 or similar statutorily directed audit or review.
10. **Security Guard Services Furnished Through the Department of Homeland Security (DHS) Federal Protective Service:** Pursuant to 40 U.S.C. § 1315 makes DHS responsible for protection of Federal buildings. FDA is required to buy protective services through DHS FPS unless authorized to do otherwise.
11. **Program Support Center (PSC) Transit Subsidy Program:** Transportation program through GovGo offering transit subsidies to employees who commute to work by public transportation rail (e.g., subway, commuter, and light rail), bus (e.g., transit authority and commuter), ferry, van pool, or bicycle.
12. **Background Investigations:** Background investigations conducted and in accordance with the Office of Personnel Management (OPM).
13. **Childcare Subsidy Program:** GSA child care subsidy program providing financial assistance to eligible families to assist with child care costs to employees who have children enrolled, or who will be enrolled, in White Oak Childcare Center.

F. Direct Obligations for Other Transactions

The following are additional transactions that do not require the involvement of OAGS and therefore may be entered as Direct Obligations. They may be created as N-type requisitions in the iProcurement module, or in Core Purchasing unless listed in Section D; Table 1. Note: Items listed in Section D; Table 1, must be created in Core Purchasing.

1. Training:

- a. Commercial and off-the-shelf-training courses or services under the Micro-Purchase Threshold (MPT) (currently \$10,000) must be purchased using the Purchase Card (P-Card). Contact OAGS at: p-cardinquiries@fda.hhs.gov to inquire about alternative purchase methods (i.e., convenience check or purchase order) if the vendor does not accept the P-Card.
- b. Training that falls under 5 U.S.C. 4107 (Academic Degree Training) or tuition assistance costs and does not involve the FDA making arrangements or agreements with the educational institution may be paid via direct obligation.

- c. Per the FDA Purchase Card Program guidelines, P-Card purchases may not be split to stay below the MPT/SAT dollar thresholds for the year.
- d. The following training purchases may not be entered as Direct Obligations:
 - (1) P-Card actions over the MPT must follow Federal Acquisition Regulation (FAR) Subpart 8.4 and the FDA Purchase Card Program guidelines.
 - (2) Program officials with delegated warrant authority up to \$25,000 may use their P-Card to pay for commercial off-the-shelf training in accordance with their warrant limitations (usually restricted to GSA Federal Supply Schedule). Transactions exceeding the MPT requires award in PRISM and reporting in FPDS-NG.
 - (3) Training costs over the MPT and less than the Simplified Action Threshold (SAT) must follow SMG 2610.7, Request for Contract for Actions Less than or Equal to the Simplified Acquisition Threshold.
 - (4) Training costs over the SAT must follow SMG 2610.1, Request for Contract for Actions Exceeding the Simplified Acquisition Threshold.
 - (5) Coaching, Facilitation Service, Consultation Services or Training that requires development or customization is not considered off-the-shelf Training and must be obtained through the Office of Acquisitions and Grants Services (OAGS).

Training Purchase Thresholds Table

Threshold	Guidance
Under the MPT	Must be acquired by Government Purchase Card (contact OAGS if vendor does not accept Purchase Card).
Program office participant with warrant authority up to \$25,000	Purchase Card actions over the MPT must follow Federal Acquisition Regulation (FAR), the Purchaser’s warrant authority, the FDA Purchase Card Program guidelines, and the transaction must be entered directly into PRISM and FPDS-NG.
MPT ≤ SAT	Follow SMG 2610.7 Request for Contract for Actions Less than or Equal to the Simplified Acquisition Threshold in accordance with the FAR, Subpart 13.
Greater than the SAT	Follow SMG 2610.1 Request for Contract for Actions Exceeding the Simplified Acquisition

Threshold	Guidance
	Threshold.

2. Travel:

- a. **Permanent Change of Station:** Travel and other relocation expenses involved in the temporary and permanent change of an employee's official station. Except for associated fees.
- b. **Travel Forms Not Submitted or Processed Correctly Through Concur:** In limited cases, when travel reimbursements cannot be processed through ConcurGov, manual payments may be made to individuals when approved by the Division of Travel Services, utilizing the Form SF-1012 (see Appendix C).
- c. **Travel Authorization and Voucher (TAV) Fees for Local Vouchers:** Vendor fees on a transactional basis for the use of eGov travel system.

3. Samples: Reimbursements to individuals for use of personal funds for sample purchase costs, utilizing form OF-1164.

4. Imprest Funds: In accordance with SMG 2310.5, fixed cash or petty cash fund in the form of currency, coin, or Government check is advanced by an FDA unit to an authorized (designated) employee, solely for providing funds for official purposes such as reimbursing employees for emergency purchases, investigative expenses including payments to confidential informants and other uses as authorized. Documentation Requirements:

- a. Payments for miscellaneous purchases will require an OF-1164, Claim for Reimbursement. The original receipt(s) for the goods or services purchased should be attached to the OF-1164 (see Appendix B).
- b. Payments for confidential or undercover investigative expenditures can be advanced or reimbursed using Form OCIF 303021, OCI Subvoucher for Confidential Expenditures. Receipts are required for all expenses.

5. Delivery Services Federal Express and UPS: Postage expenditures, and mailable matter dispatched to Federal Express and UPS.

6. Utilities: GSA provides services for Executive Agencies as authorized by 40 U.S.C. 501 including procuring and supplying management of public utility services.

- a. In order for FDA to procure utility services directly, FDA must obtain a delegation of authority from GSA.

- b. If FDA has a valid delegation of authority from GSA to procure utility services directly, FDA can do so at or below the SAT. If above the SAT, you must go through OAGS.

7. Telephone Services:

- a. **Mobile Phone Services:** Under Federal Strategic Sourcing Initiative (FSSI) Wireless Program, Federal Agencies may direct order from the Contractor selected in accordance with the FAR 8.405-3. The Program is based on the GSA IT Schedule 70, SIN 132-53.
- b. **Local Field Office Phone Services:** Phone services for local field office locations that are not centrally billed under OIMT due to the following:
 - (1) Local phone services unable to be transitioned to Session Internet Protocol (SIP); and/or
 - (2) GSA local phone service is unavailable in the local field office service area.

8. Food Purchase: Food purchases not associated with travel may be entered as Direct Obligations in accordance with SMG 2350.5 Conference Approval and Reporting, SMG 2610.22 Award Ceremonies, or SMG 2610.20 Use of Appropriated Funds to Purchase Food. Purchases of food under the micro-purchasing threshold must be made utilizing a Purchase Card.

9. Promotional Items Purchases: Logo products that are branded with FDA, Center/ORR/Office or FDA initiative logos that are used for the purposes of promotion of a brand, event, conference, service, product or business line, etc. In accordance with SMG 2610.21 Use of Appropriated Funds to Purchase Promotional Items, the Center/ORR/Office must submit an approved Promotional Items Approval Form to the Deputy CFO.

10. Purchase Card (P-Card): In accordance with the HHS Purchase Card Program, the Governmentwide purchase card shall be the preferred method to purchase and to pay for micro-purchases. The FAR currently establishes the micro-purchase threshold at \$10,000. Which includes the following supplies and services:

- a. Copier Paper;
- b. GSA Supplies;
- c. Office Machine Repairs;
- d. Small Printing Jobs;
- e. High-speed Internet;
- f. Cell Phone Service; and
- g. Other Purchases under the micro-purchase threshold.

11. Professional Liability Insurance: The FDA will reimburse 50 percent of the Professional Liability Insurance (PLI) premium, the maximum allowable under the law in accordance with the Office of Financial Management (OFM), for qualified employees who elect to purchase PLI. FDA employees must submit a reimbursement request in the same fiscal year that the PLI was purchased, utilizing the Form OF-1164 (see Appendix B).

12. Settlement Payments, Claims and Tort Claim Settlements: In accordance with SMG 2260.1 Personal Property Claims and Federal Tort Claims Act (FTCA), monetary recovery for damages, loss of property, personal injury or death.

13. Miscellaneous Employee Reimbursements: Miscellaneous employee reimbursements should be requested using Form OF-1164 Claims for Reimbursements for Expenditures on Official Business (see Appendix B).

14. Emergency Salary Advances: In accordance with SMG 2310.3 Emergency Salary Advances, FDA has the authority to issue emergency advances under certain circumstances in accordance with U.S. Code and the Code of Federal Regulations. Emergency Salary Advances should be requested using Form 4027 Emergency Payment Request.

6. Reporting and Monitoring.

A. The Office of Finance, Budget, and Acquisitions (OFBA) will have monthly reports generated from UFMS and sent directly to the Budget Officers for their review to monitor compliance with the standards for the use of direct obligations as outlined in this SMG.

B. Direct Obligations will be monitored for:

1. Modifications of prior year obligations will be monitored in accordance with this guidance, including, but not limited to, monitoring obligations for the applicable numbering convention (see Appendix D) and appropriate vendor.
2. Obligations that have been approved by the same individual who created them.
3. To ensure Direct Obligations are being entered into the appropriate module as outlined in this guidance.

C. Results of the review will be shared with Center/ORR/Offices monthly.

7. Responsibilities.

A. Responsibilities of the Office of Budget (OB) Director

1. Certify yearly Direct Obligations report at the end of the fiscal year in accordance with OMB Circular A-123.

B. Responsibilities of the Division of Budget Execution Control (DBEC)

1. Holds overall responsibility for the governance of the use of Direct Obligations.
2. Complete quarterly review of Budget Officer certifications of all Direct Obligations to ensure compliance with the OMB Circular A-123.
3. Submit quarterly reviews to OB Director for approval.
4. Contact Center/ORAs/Offices with any questions regarding Direct Obligations and resolves issues.

C. Responsibilities of the Center/ORAs/Offices

1. Monitor the use of Direct Obligations in the iProcurement and Core Purchasing modules of UFMS.
2. Perform reviews to ensure adherence to this Guide. Each Center/ORAs/Office is responsible for establishing and implementing processes to complete these reviews.
3. Review and validate that the quarterly Direct Obligations report is accurate, and all obligations are proper.
4. Provide feedback to DBEC regarding use of Direct Obligations within 10 business days of the request from DBEC. Additional information is provided on the quarterly report.
5. Review hierarchy for Budget Officers and Approvers quarterly.

D. Responsibilities of the Center/ORAs/Office Budget Officer

1. Reviews transactions for proper use of a Direct Obligation, correct vendor information and availability of funds.
2. Ensures individuals are not approving their own transactions.
3. Notifies Requestor and Approving Official of improper usage of a Direct Obligation, incorrect vendor information or non-availability of funding.
4. Approves or rejects transactions as the final approver.
5. Requests revocation of UFMS access for employees not in compliance with

this Guide.

6. Plans and reports Center/ORAs/Office Direct Obligation usage.
7. Internally reviews the monthly direct obligations reports for appropriateness and certify on a quarterly basis to DBEC, to include a corrective action plan if any improper transactions are found.

E. Responsibilities of the Center/ORAs/Office Approver

1. Reviews transactions for proper usage of a direct obligation, correct vendor information and availability of funds.
2. Notifies Requestor of improper usage of a direct obligation, incorrect vendor information, or non-availability of funding.
3. Approves or rejects requisitions.
4. Assists Budget Officer in the planning and reporting of all Center/ORAs/Office Direct Obligation usage.

F. Responsibilities of the Center/ORAs/Office Requestor

1. Facilitates the use of the Direct Obligation.
2. Creates requisitions in iProcurement or Core Purchasing Module.

8. Procedures.

A. Entering Direct Obligations into iProcurement and/or Core Purchasing

1. Center/ORAs/Office requester receives approval and accounting information (CAN Allowance, and TAG) from Center Budget Officer.
2. Requester creates an N-type requisition in UFMS using the iProcurement module, unless the Direct Obligation is specified to be entered in Core Purchasing directly as described in Section D; Table 1 of this guide.
3. Requester ensures that all supporting documentation and/or justifications associated with the subject Direct Obligation have been uploaded or attached in the appropriate UFMS module and submits requisition to Approving Official for review.
4. Approving Official reviews the submitted requisition and approves or rejects as appropriate. If rejected, the Requestor has the option to resubmit a corrected requisition.

5. Budget Officer receives the approved requisition as the final approver and approves or rejects as appropriate. If rejected, the Requestor has the option to resubmit a corrected requisition.
6. Center/ORR/Office ensures new obligation appears in the Open Commitments and Obligations Report.

9. Effective Date.

The effective date of this guide is September 25, 2020.

10. Document History, SMG 2610.14, “Standards for the Use of Direct Obligations”

Status (I, R, C)	Date Approved	Location of Change History	Contact	Approving Official
Initial	10/14/2008	N/A	OC/OO/OM/OFM	Office of Finance Budget and Acquisitions (OFBA)
Revision	09/24/2020	N/A	OFM	Sahra Torres-Rivera, Deputy Chief Financial Officer (DCFO)
Change	01/08/2021	Section 5.F.8, 9	OC/OO/OFBA/OFM	Sahra Torres-Rivera, Deputy Chief Financial Officer, Office of Finance, Budget, and Acquisitions

Appendix A – Reimbursable Work Authorization, GSA Form 2957:

<https://www.gsa.gov/forms-library/reimbursable-work-authorization>.

Appendix B – Claim for Reimbursement for Expenditures on Official Business, Form OF-1164:

<http://inside.fda.gov:9003/downloads/policyprocedures/sopsbyprogram/biologics/ucm016647.pdf>.

Appendix C – Manual Travel Reimbursements, Form SF-1012:

<http://inside.fda.gov:9003/downloads/Administrative/BudgetFinance/BudgetInformation/UCM014922.pdf>.

Appendix D – Numbering Conventions

Number	Type of Obligation
114	Reimbursable Work Agreement (RWA)
130	Relocation
202	State Department
206	GSA Motor Pool
207	GSA Telephone Services

Number	Type of Obligation
209	Miscellaneous Obligating Document (MOD)
229	Purchase Card (PCard) or IMPAC MOD

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