

FDA STAFF MANUAL GUIDES, VOLUME III - GENERAL ADMINISTRATION

FINANCIAL MANAGEMENT

BUDGET

MONITORING OF UNDELIVERED ORDERS (UDO)

Effective Date: 05/10/2017

1. Purpose
2. Background
3. Reference/Authority
4. Definitions
5. Policy
6. Responsibilities
7. Procedures
8. Effective Date
9. History
 - Appendix A – Sample Certification of Quarterly Reviews of Undelivered Orders
 - Appendix B – HHS Financial Management Directives Guidance Volume II, Chapter 12: Undelivered Orders
 - Appendix C – Detailed Procedures for Centers to De-Obligate Known Invalid Obligations
 - Appendix D – Form for Requesting the Use of Prior Year Funds
 - Appendix E – OAGS Contract Closeout Policy, Procedures, and Templates

1. PURPOSE

This guide sets forth the Food and Drug Administration's (FDA) policy for the monitoring of undelivered orders (UDO) and establishes requirements for the periodic review and certification of those undelivered orders. Implementation of the quarterly review process of the undelivered orders will assist the FDA in improving internal controls related to the review of unliquidated obligations and the close-out of invalid documents. The procedures and provisions contained in this policy apply to all Centers/Offices, Program Offices and procurement officials within FDA. However, offices within the Center/Office are responsible for monitoring and maintaining supporting evidence of all obligations within their Center's allowances. The Center/Office Budget Office

may opt to break down the list of undelivered orders and send to their respective Program Offices by allowance to ensure that all undelivered orders within their Center/Office are properly reviewed. Periodic reviews of undelivered orders are also necessary to properly report obligation balances, certify the validity of obligated documents, make funds available that otherwise would not be used, and reduce the risk of misuse and theft of funds.

This policy identifies program and procurement officials that hold some level of responsibility to the sub-ledger data related to UDO and provides basic guidance for their respective roles and responsibilities. The Executive Officer (or his/her designee) of each Center/Office will be responsible for providing a quarterly certification of compliance to the Director for the Office of Finance, Budget, and Acquisitions (OFBA). An example of this certification is included in Appendix A.

2. BACKGROUND

This policy supplements the Department of Health and Human Services (HHS) Financial Management Directives & Guidance Volume II, Chapter 12: Undelivered Orders (see Appendix B). In accordance with regulatory guidance, this policy sets forth the minimum requirements for FDA to meet for the monitoring and reviewing of undelivered orders. Additionally, this policy prescribes a system of monitoring controls that outline the responsibilities for performing the review and procedures to follow when conducting the review.

3. REFERENCE/AUTHORITY

FDA policy is consistent with guidance set forth by the following policies regarding the monitoring of undelivered orders. These include:

- A. HHS Financial Management Directives & Guidance Volume II, Chapter 12: Undelivered Orders (2016)
(<https://intranet.hhs.gov/about/hhs/manuals/financialpolicy/vol-15-undelivered-orders.html>)
- B. Office of Management and Budget (OMB) Circular No. A-11 “Preparation, Submission, and Execution of the Budget”
(https://www.whitehouse.gov/omb/circulars/a11_current_year/a11_toc)
- C. Statement of Federal Financial Accounting Standards (SFFAS) 1: Accounting for Selected Assets and Liabilities
(http://www.fasab.gov/pdffiles/handbook_sffas_1.pdf)
- D. SFFAS 5: Accounting for Liabilities of the Federal Government
(http://www.fasab.gov/pdffiles/handbook_sffas_5.pdf)

- E. "Antideficiency Act" (PL 97-258), codified at Title 31 U.S. Code, Sec. 1341 (<http://www.gpo.gov/fdsys/pkg/USCODE-2013-title31/pdf/USCODE-2013-title31-subtitleII-chap13-subchapIII-sec1341.pdf>)
- F. "Federal Managers' Financial Integrity Act of 1982," (PL 97-255, 8 September 1982) ([https://www.whitehouse.gov/omb/financial fmfia1982](https://www.whitehouse.gov/omb/financial%20fmfia1982))
- G. "Documentary evidence requirement for Government Obligations," Title 31, U.S. Code, Sec. 1501 (<http://www.gpo.gov/fdsys/pkg/USCODE-2013-title31/pdf/USCODE-2013-title31-subtitleII-chap13-subchapIII-sec1341.pdf>)
- H. "Balances Available," Title 31, U.S. Code, Sec. 1502 (<http://www.gpo.gov/fdsys/pkg/USCODE-2013-title31/pdf/USCODE-2013-title31-subtitleII-chap15-subchapI-sec1502.pdf>)
- I. "Apportionment and reserves," Title 31, U.S. Code, Sec. 1512 (<http://www.gpo.gov/fdsys/pkg/USCODE-2013-title31/pdf/USCODE-2013-title31-subtitleII-chap15-subchapII-sec1512.pdf>)
- J. "Officials controlling apportionments," Title 31, U.S. Code, Sec. 1513 (<http://www.gpo.gov/fdsys/pkg/USCODE-2013-title31/pdf/USCODE-2013-title31-subtitleII-chap15-subchapII-sec1513.pdf>)
- K. "Administrative division of apportionments," Title 31, U.S. Code, Sec. 1514 (<http://www.gpo.gov/fdsys/pkg/USCODE-2013-title31/pdf/USCODE-2013-title31-subtitleII-chap15-subchapII-sec1513.pdf>)
- L. FAR 4.804 Closeout of Contract Files (<https://www.acquisition.gov/?q=browse/far/4/8&searchTerms=4.804++Closeout+of+contract+files>)
- M. HHS Grants Policy Statement (<https://www.hhs.gov/sites/default/files/grants/grants/policies-regulations/hhsgps107.pdf?language=es>)
- N. FDA Staff Manual Guides, Volume III - General Administration Agreements with Other Government Agencies (<https://www.fda.gov/AboutFDA/ReportsManualsForms/StaffManualGuides/ucm188284.htm>)

4. DEFINITIONS

- A. **De-obligation** – the cancellation, downward adjustment, or deletion of appropriated funds when the government determines that funds will not be

used for the purpose/commitment for which they were previously recorded as an obligation. The de-obligation of funds may result from the cancellation of a project or contract, reduction of obligated amounts previously recorded, an obligation found to be invalid, duplication of obligations, or statutory requirements to de-obligate.

- B. **Obligation** – a definite commitment by the government to spend appropriated funds for goods or services purchased. It is a legally binding written agreement (contract) for a specific purpose.
- C. **Stale Obligation** – an obligation will be considered “stale” when no action has been made against an obligation in over 2 years (730 calendar days). When an obligation is “stale,” additional comments must be provided to explain why this obligation should remain open.
- D. **Three-way Match** – the vendor invoice, the purchase order, and the receiving all match.
- E. **Treasury Appropriation Fund Symbol (TAFS)** – a unique combination of the Treasury Department Code, Period of Availability, and Treasury Account Main Codes that together identify a specific instance of funding.
 - 1. **Current TAFS** – identifies funds that are currently available for new obligations.
 - 2. **Expired TAFS** – identifies funds that are no longer available for new obligations. During this time, unobligated balances in the expired appropriations are available only for valid upward adjustments of properly recorded obligations. Most expired appropriations remain open for five years, unless extended by law.
 - 3. **Cancelled TAFS** – identifies funds that are no longer available for new obligations or disbursements. Once TAFS are closed or cancelled, legitimately incurred obligations cannot be paid from that TAFS. Most TAFS cancel at the end of the fifth expired year.
- F. **Undelivered Order** – goods or services ordered that have not been received. This includes any orders for which advance payment has been made, but for which delivery or performance has not yet occurred.
 - 1. **Valid undelivered orders** – obligations that must remain open because all related goods or services have not yet been delivered and accepted.

2. **Invalid undelivered orders** – outstanding balances on open obligations for which goods and services have been received or are no longer required. These balances should be de-obligated.

G. **Unliquidated Obligations** – for financial reports prepared on a cash basis, obligations incurred by the non-Federal entity that have not been paid (liquidated). For reports prepared on an accrual basis, these are obligations incurred by the non-Federal entity for which an expenditure has not been recorded.

5. POLICY

The Office of Financial Management's (OFM) Division of Accounting (DA) and the Office of Budget's (OB) Division of Budget Execution and Control (DBEC) will implement a process to monitor and age undelivered orders. Centers/Offices should continuously monitor obligations and take action as outlined below:

Center/Office shall take timely action to (1) review, investigate, and close-out older obligations that are no longer required as well as (2) review and validate current year obligations and take corrective action where necessary. This includes the de-obligation of funds where appropriate so those funds can be used for other obligations before their expiration.

It shall be the responsibility of the Center/Office to maintain all supporting documentation related to direct obligations. Similarly, it shall be the responsibility of the Office of Acquisition and Grants Services (OAGS) to maintain all supporting documentation related to contracts, grants, interagency agreements, and other PRISM awarded documents. All supporting documentation, including working documents, reports, forms, and spreadsheets, shall be maintained and readily available upon request until the TAFS are cancelled.

A. Quarterly Review Process

The A-123 Risk Assessment drives the existence of this policy that ensures the continuous monitoring and review of undelivered orders. It is the responsibility of each Center/Office to determine if an obligation line item of an undelivered order is valid. This involves verifying and reconciling the unliquidated obligations to supporting documents and ensuring the obligations satisfy criteria for validity. Obligations that do not meet the criteria are considered invalid and should be de-obligated. A description must be provided on each corresponding line of the data extract sent by the OFBA, which will identify the status of the obligation line. During the quarterly review, each Center/Office must submit within thirty (30) calendar days all invalid undelivered orders for de-obligation in

UFMS. For PRISM awarded contracts, OAGS will adhere to the standards provided in the FAR for contract closeout. OAGS will adhere to the applicable rules and regulations for the closeout of Interagency Agreements and Grants.

On behalf of the Chief Financial Officer (CFO), OFM will determine the focus and type of undelivered orders that shall be reviewed on a quarterly basis. The goal is to review all documents and all types of undelivered orders at least once annually. Failure to perform the quarterly review and certification by any Center/Office will lead to the escalation of the non-compliant Center/Office to their next level of leadership and may escalate up to their Executive Officer.

The DA and DBEC will follow-up with the Centers/Offices on stale obligations to ensure only valid obligations remain open.

During the quarterly review, all invalid undelivered orders that are found must be submitted within thirty (30) calendar days for de-obligation. OFBA will conduct an independent review of files submitted by the Centers/Offices in order to validate the review was performed in a timely manner and that the de-obligation of invalid funds were executed accordingly.

B. Quarterly Review Certification

For accountability, a certification signed by the Executive Officer (or his/her designee) of each Center/Office is required to ensure compliance with this policy. This certification shall be maintained as supporting documentation until the TAFS is cancelled. The certification must include the return of the original UDO data report of unliquidated obligations with updated comments. See Appendix A for a sample Certification of Quarterly Reviews of Undelivered Orders. The Center/Office is responsible maintaining the signed certification and supporting evidence of all obligations within their Center's allowances/suballowances.

Certifications are due to the Center/Office DBEC Analyst with a carbon copy sent to OFM DA UDO Point of Contact 15 calendar days after the close of each quarter. When the 15th falls on a Saturday, Sunday, or Federal Holiday, the certifications are due on the next working business day.

UDO Extract Data Date	UDO Assessment and Clean-Up Period	Certification Due Date
September 30	October 1 – December 31	January 15
December 31	January 1 – March 31	April 15
March 31	April 1 – June 30	July 15
June 30	July 1 – September 30	October 15

6. RESPONSIBILITIES

The primary roles and responsibilities for the policy directives and required procedures within this SMG are as follows.

A. Responsibilities of the Director, OFM

1. Establish policies and procedures to ensure FDA maintains sound financial management practices and operations.
2. Direct, supervise, and provide oversight for the review and monitoring of undelivered orders.
3. Select and determine the focus of undelivered orders from the population for the quarterly review and provide specific instructions to the Centers/Offices on the focus and type of undelivered orders to be reviewed.
4. The OFM Director will review and approve the de-obligation of PRISM-awarded documents in the amounts less than \$500 and send email to the PO Module Lead for manual de-obligation of the invalid obligation.
5. The PO Module Lead in OFM shall manually de-obligate the approved PRISM-awarded obligations under \$500.

B. Responsibilities of the OFM Division of Accounting (DA) and OB Division of Budget Execution and Control (DBEC)

1. Generate the quarterly review UDO report from Unified Financial Management System (UFMS).
2. Assist Centers/Offices with the continuous review of undelivered orders and follow up with Centers/Offices on corrective action associated with the quarterly review of unliquidated obligations.
3. Communicate with Centers/Offices to ensure transactions are properly closed out as provided to OFM by OAGS and approved by the Director of OFM.

4. Monitor and review Centrally Funded accounts (i.e., FDA Central, GSA Rent, Other Rent and Rent Related) to ensure that invalid obligations are de-obligated in a timely manner.
5. Review and approve the Prior Year Request Form submitted by the Center/Office to signify approval for de-obligation.
6. Monitor the availability of funds in order to guard against violation of the Anti-deficiency Act.

C. Responsibilities of the Office of Acquisitions and Grants Services (OAGS)

1. Review, validate, and de-obligate contracts, interagency agreements (IAA), grants, and PRISM awards with an unliquidated obligation.
2. Perform closeout of contracts in accordance with the FAR Closeout of Files. Perform closeout of Grants in accordance with the HHS Grants Policy. Perform closeout of Interagency Agreements in accordance with FDA Agreement with Other Government Agencies Staff Manual Guide.
 - a. Perform final review of contract close-out for compliance and completeness to ensure that FDA has no further liability to the contractor/vendor.
 - b. Create and approve a final modification to the contract in PRISM which will interface and de-obligate the remaining funds in UFMS for unliquidated obligations greater than \$500. For unliquidated obligations less than \$500, OAGS will send an email to OFM to de-obligate the funds manually in UFMS.
3. Maintain all supporting documentation related to contracts and grants until the TAFS are cancelled.

D. Responsibilities of the Centers/Offices

1. Receive the quarterly review report from DBEC and review, validate, and/or take action on each UDO included in the report (see Appendix C).
2. Document and maintain evidence of both continuous and quarterly reviews for all obligating transactions for as long as the TAFS remains open.

3. Obtain certification of UDO monitoring from Executive Officer or official designee of the Center/Office (see Appendix A).

7. PROCEDURES

A. Quarterly Review Process

On behalf of the Chief Financial Officer (CFO), the Office of Financial Management (OFM) will determine the focus and type of undelivered orders that shall be reviewed on a quarterly basis. The goal is to review all documents and all types of undelivered orders at least once annually. Failure to perform the quarterly review and certification by any Center/Office will lead to the escalation of the non-compliant Center/Office to their next level of leadership and may escalate up to their Executive Officer.

At the end of each quarter, the DA and DBEC will extract all UDOs from UFMS by extracting the date in which an obligation was last updated and include it in the quarterly review spreadsheet. A column will also be added to calculate the number of days in which an obligation has aged. The spreadsheet will be sent to all Centers/Offices along with specific instructions as to which obligations will be the primary focus for the quarter.

During the UDO assessment and clean-up period in the following quarter, the Centers/Offices will review each item included on the quarterly review spreadsheet and provide comments as to what actions have been taken or will be taken on each UDO. The Centers/Offices should take action on each item as outlined in Section 7.B below.

At the end of the UDO assessment and clean-up period, the Centers/Offices should complete the Certification of Quarterly Reviews of Undelivered Orders (Appendix A) and maintain supporting documentation of the quarterly review. Certifications and the updated quarterly review spreadsheet with comments are due per the schedule outlined in Section 5.B of this policy.

B. Guidelines for Quarterly Review of Undelivered Orders

The following sections outline the actions that should be taken for each category of UDO.

1. Unpaid goods and services - Review obligations for goods and services received but not yet paid; expedite payments as required, returning unacceptable goods and adjusting or de-obligating the invalid (excessive) amounts, as appropriate.

2. Invalid goods and services - Review goods and services routinely ordered but not yet received from up to twelve months after the order date; these items may require cancellation unless they meet the bona fide need for delivery of a specific or unique finished end product. See Appendix C for detailed procedures to de-obligate invalid goods and services.
3. Prior year obligations - Review prior year unliquidated obligations to determine if the unliquidated obligation is no longer required. At a minimum, documents with no activity for the past twenty four months should be reviewed and well documented. For those obligations determined invalid, obligations should be flagged for close-out and funds should be de-obligated within thirty calendar days. De-obligations under \$5,000 do not require DBEC approval; however, de-obligations over \$5,000 should be approved by DBEC via a Prior Year Request Form.
4. Current year obligations - Review current year obligations to determine the validity. Ensure contract close-out is performed in a timely manner. Ensure invoices are paid to the proper obligations in a timely manner. Ensure receiving is performed on supplier invoices with 3-way matching.

C. Record Retention

According to HHS Financial Management Directives & Guidance Volume II, Chapter 15: Undelivered Orders, Centers/Offices are required to retain copies of the quarterly review reports, the Certifications of Quarterly Review, and all other supporting documents relating to the review of undelivered orders for the current fiscal year and for five years thereafter. In addition, source documentation for all obligations should be readily available for audit purposes.

8. EFFECTIVE DATE

The guide was signed by Sahra I. Torres-Rivera, Director, Office of Financial Management, and is effective May 10, 2017.

9. Document History - SMG 2310.14, Monitoring of Undelivered Orders (UDO)

STATUS (I, R, C)	DATE APPROVED	LOCATION OF CHANGE HISTORY	CONTACT	APPROVING OFFICIAL
Initial	12/23/2016	N/a	OC/OO/ OFBA/OFM	Peter Kelchner, Acting Director, OFM
Revision	03/31/2017	N/a	OC/OO/ OFBA/OFM	Sahra I. Torres-Rivera, Director, OFM

[Back to General Administration, Volume III \(2000-3999\)](#)

Appendix A - Sample Certification of Quarterly Reviews of Undelivered Orders

DATE: {mm/dd/yy}

FROM: {Name}

TO: {Name}

SUBJECT: Review of Undelivered Orders

I hereby certify that we have reviewed {CENTER NAME} open obligations document reports (undelivered orders) for the quarter ending {STATE PERIOD}.

I certify that the amounts shown on undelivered order report as of {DATE} are correct except of exceptions noted in the list attached. All appropriate personnel have reviewed the underlying support for obligations to determine the validity of the obligations. All obligations to be de-obligated have been identified and de-obligated by the appropriate personnel. All other obligations are valid and should remain open. Supporting documentation for these open obligations has been obtained and available upon request.

Signed: _____

Name and Title: _____

**Appendix B - HHS Financial Management Directives Guidance Volume II,
Chapter 12: Undelivered Orders**

HHS Financial Management Directives Guidance Volume II, Chapter 12:
Undelivered Orders may be located here:
[https://intranet.hhs.gov/about/hs/manuals/financialpolicy/vol-15-undelivered-
orders.html](https://intranet.hhs.gov/about/hs/manuals/financialpolicy/vol-15-undelivered-orders.html)

Appendix C - Detailed Procedures for Centers to De-Obligate Known Invalid Obligations

Upon discovery of an invalid obligation, the Center/Office's actions will vary depending on the type of obligation. If it is known that the vendor has submitted a final invoice and the remaining obligation is known to be invalid (for example: the result of an over-estimate), a vendor form is not required, but the Center/Office actions should be well documented in writing as to the reason for this de-obligation.

Below are detailed steps to follow for each obligation type. Centers/Offices shall document all actions taken and maintain all supporting evidence of the cleanup efforts for as long as the funds are available for disbursement. Each action should be documented by providing detailed comments on the UDO report.

A. Direct Obligations – Current Year

1. De-obligate immediately to make those funds available for other commitments and obligations.
2. Document by providing detailed comments on the UDO report.

B. Direct Obligations – Prior Year

1. If 3-way matched, be sure nothing has been received on the amount that is to be de-obligated.
2. Make necessary returns within iProcurement.
3. For de-obligations under \$5,000.00, de-obligate as appropriate.
4. For de-obligations \$5,000.00 or greater, send the Prior Year Request (Appendix D) to your DBEC Budget Analyst for review and approval. Upon receipt of approved Prior Year Request Form from DBEC Analyst, de-obligate accordingly.
5. Document by providing detailed comments on the UDO report and attaching a signed Prior Year Request Form to the purchase order within PO Module.
6. Follow up on the status of those purchase orders submitted to DBEC to ensure the de-obligation occurs in a timely manner.

C. Contracts/PRISM Awards

1. For ALL obligations, compare the “Amount Billed” to the “Amount Received.”
2. If 3-way matched and the “Amount Billed” is greater than the “Amount Received,” “Receiving” must occur to bring the “Amount Received” equal to that of the “Amount Billed”.
3. If 3-way matched and the “Amount Billed” is less than the “Amount Received”, verify that the goods/services have been received to justify the receipt within UFMS (For example, are there any pending unpaid invoices?). If goods/services have not been properly received, “Return Receiving” should occur within UFMS to bring the “Amount Received” equal to that of the “Amount Billed.”
4. If obligation is a simplified acquisition and/or contract with an unliquidated obligation less than \$500, send email to CONTRACT-CLOSEOUT-UNDER-500@fda.hhs.gov to assign to an OAGS Contract Specialist/Contractor to close out. When the award has been officially closed, the Closeout Lead will submit an email to OFM to manually de-obligate the unliquidated obligation in UFMS.
5. If the obligation is a simplified acquisition and/or contract with an unliquidated obligation greater than \$500, the closeout process should be initiated in accordance with FAR guidance. Contact the Contracting Officer’s Representative (COR) of the contract (or other Center representative in the absence of a COR) to submit a zero dollar requisition requesting the de-obligation/closeout of the award referencing the PRISM award number. Only one requisition should be submitted for the simplified acquisition/contract that is being requested to close out. OAGS will follow contract closeout guidelines and close out and de-obligate these obligations in accordance to their rules and regulations.
6. The COR, or the party responsible for the obligation in the absence of a COR, shall provide detailed comments back to the Center/Office Budget Analyst to properly document the findings on the UDO report.
7. The Center/Office Budget Analyst shall follow up with the COR on the status to ensure action is taken in a timely manner.
8. If Center/Office Budget Analyst feels OAGS is taking too long to de-obligate or provide a current status, follow up with an email.

D. Inter-agency Awards (IAA)

1. For IAA obligations, compare the “Amount Billed” to the “Amount Received.” Receiving is not required on IAAs as they are set up as 2-way matching; however, some users choose to receive in iProcurement.
2. If 3-way matched and the “Amount Billed” is greater than the “Amount Received,” “Receiving” must occur to bring the “Amount Received” equal to that of the “Amount Billed.”
3. If 3-way matched and the “Amount Billed” is less than the “Amount Received”, verify that the goods/services have been received to justify the receipt within UFMS (For example, are there any pending unpaid invoices?). If goods/services have not been properly received, “Return Receiving” should occur within UFMS to bring the “Amount Received” equal to that of the “Amount Billed.”
4. If obligation has an unliquidated obligation of under \$500, send email to IAA-CLOSEOUT@fda.hhs.gov. When the award has been officially closed, the IAA Team Lead will submit an email to OFM to manually de-obligate the unliquidated obligation in UFMS.
5. If obligation has an unliquidated obligation greater than \$500 and expired after 12 months, contact the Contracting Officer’s Representative (COR) of the IAA listed on the 7600B form in the Requesting Agency block 37; and/or the funding official listed in block 38 on the 7600B form. Submit a zero dollar requisition requesting the de-obligation/closeout of the award – include the IAA number, the 7600B form and the Participating Agency point of contact information. Only one requisition should be submitted for the IAA that is being requested to close out.
6. Office of Financial Management shall provide financial status reports of Interagency Agreements as required to include confirmation that all IPAC charges/credits have been posted in UFMS.
7. OAGS will follow interagency agreement (IAA) closeout guidelines to close out and de-obligate these obligations in accordance to their rules and regulations.
8. The COR shall provide detailed comments back to the Center/Office Budget Analyst to properly document the findings on the UDO report.
9. The Center/Office Budget Analyst shall follow up with the COR on the status to ensure action is taken in a timely manner.

10. If Center/Office Budget Analyst requires a status, follow up with an email to IAA-CLOSEOUT@fda.hhs.gov.

E. Grants

1. For grants with recent activity, make note on the UDO report (or equivalent provided by OFM) that the grantee is still making withdrawals.
2. For grants with no activity in the past twelve months, send an email to the Grants Specialist to review for possible de-obligation and close-out. The Grants Specialist shall submit the final research report and Federal Finance Report (FFR) to the program official for review and concurrence of the de-obligation and closeout of grant.
3. Document by providing detailed comments on the UDO report.
4. Follow up on the status to ensure the de-obligation occurs in a timely manner.

F. IMPAC Obligations

1. Check with the DBEC Budget Analyst to ensure that all suspense items for IMPAC schedules have been posted, cleared, and reconciled for that budget fiscal year.
2. Once confirmation has been received, the Center/Office Budget Analyst can de-obligate all IMPAC obligations for that budget fiscal year.
3. Document by providing detailed comments on the UDO report.

G. IPAC Obligations – Direct obligations, only not IAAs

1. Check with the DBEC Budget Analyst to ensure that all suspense items for IPAC schedules have been posted, cleared, and reconciled for that budget fiscal year.
2. Once confirmation has been received, the Center/Office Budget Analyst should de-obligate as appropriate.
3. If 3-way matched, ensure nothing has been received on the amount that is to be de-obligated.
4. Make the necessary returns within iProcurement.

5. Document by providing detailed comments on the UDO report.

H. Travel Obligations

1. For Prior Year travel obligations, check with the DBEC Budget Analyst to ensure that all suspense items for travel schedules have been posted, cleared, and reconciled for that budget fiscal year.
2. Once confirmation has been received, the Center/Office Budget Analyst can de-obligate all travel obligations for that budget fiscal year directly within UFMS PO Modification Responsibility.
3. For Current Year travel obligations, make necessary adjustments within Concur Government Edition (CGE) where needed and where possible.
4. If CGE did not interface properly to UFMS and the travel authorization was properly paid within CGE, the travel obligation will need to be manually adjusted directly within UFMS using the PO Modification Responsibility.
5. Document by providing detailed comments on the UDO report.

I. Relocation Obligations

1. For relocation obligations with recent activity, make note on the UDO report that the employee is still making withdrawals.
2. For relocation obligations with no activity in the past twenty four months, contact the Bureau of Fiscal Services to find out if they anticipate any further invoices.
3. If no further invoicing is anticipated, send an email to the Program Support Specialist within OFM to review for possible close-out.
4. Document by providing detailed comments on the UDO report.
5. Follow up on the status to ensure the de-obligation occurs in a timely manner.

Appendix D - Template for Requesting the Use of or De-obligation of Prior Year Funds

REQUESTED INFORMATION	TO BE COMPLETED
NAME OF REQUESTOR:	
PHONE # OF REQUESTOR:	
OFFICE/CENTER:	
FISCAL YEAR AFFECTED:	
CAN:	
ALLOWANCE:	
TAG NUMBER:	
OBJECT CLASS-(UFMS 5 Digit):	
AMOUNT:	
SUPPLIER NAME:	
SUPPLIER and SITE #:	
INVOICE #:	
OBLIGATING DOCUMENT #:	
(Mod, IMPAC. Req, PO):	
New Requisition Number:	
*REASON:	

*If an item needs to be de-obligated and re-obligated, please clarify the reason:

Did OAGS choose a different vendor than you requested? If so, why?

(it is appropriate for them to choose the best source)

Was the wrong vendor chosen in error? e.g., same name, different site information?

Appendix E – OAGS Contract Closeout Policy, Procedures, and Templates

OAGS Contract Closeout Policy, Procedures and Templates, are located here:
<http://sharepoint.fda.gov/orgs/OC-OO-OFBA/apob/SitePages/Details.aspx?&cid=145&list=ACQ>