Preparation of Purchase/Service/Stock Requisitions in iProcurement

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PURPOSE

- This MAPP provides procedures and guidelines for designating the signatory authorities to certify the availability of funds, to recommend approval, and to approve requisitions for the purchase of services or stock using iProcurement.

BACKGROUND

- The Federal Managers’ Financial Integrity Act of 1982 (FMFIA) requires management to maintain adequate systems of internal control and accounting to reduce fraud, waste, and abuse. The GAO standards for Internal Controls in the Federal Government require that authorizations be clearly stated and that key duties and responsibilities be separated. The following procedures are to be followed by all CDER personnel involved in the procurement of items or services.

REFERENCES

- FDA Staff Manual Guide 1465.3, Authority to Allocate Funds
- FDA Staff Manual Guide 1465.4, Authority to Issue Allotments, Allowances, and Suballowances, and Authorize Establishment of Suballowances
- FDA Staff Manual Guide 2310.1, Administrative Control of Funds — Allotments, Allowances, and Suballowances
- General Accounting Office, Standards for Internal Controls in the Federal Government

AUTHORITY

- The GAO Standards require that duties relating to authorizing, processing, recording, and reviewing transactions be separated among individuals. Therefore, three different individuals are required to
approve a requisition using iProcurement. The Requester, Approving Official, and the Funds Available Official must be different individuals.

- The **Requester** may be any employee of the Center requesting the procurement of some service or item for government use.

- The **Approving Official** is usually a first-line supervisor, Branch Chief, or Office Director approving the procurement, but must be an individual different from the requester.

- The **Funds Available Official** is the Program Specialist or Management Officer. If the Program Specialist or Management Officer is not available, and/or if the dollar limit of their authority is exceeded, the Chief, Program and Resource Management Branch (PRMB) or designee will approve the procurement.

- The **Property Management Officer** is the Center Property Custodial Officer (PCO). This person will be added to the approval hierarchy in iProcurement for their approval of the procurement.

- The **Receiving Official** can be any employee assigned to the receiving organization actually taking possession of the property or service. Persons who do the receiving in iProcurement are responsible for notifying the appropriate offices or officials for financial accounting and property accountability.

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**EFFECTIVE DATE**

This MAPP is effective upon date of publication.