

SMG 2810.1

FDA Staff Manual Guides, Volume III – General Administration

Agreements with Other Government Agencies

Interagency Agreements

Effective Date: 10/26/2022

1. [Purpose](#)
2. [Background](#)
3. [Reference/Authority](#)
4. [Definitions](#)
5. [Policy](#)
6. [Reviews and Approvals](#)
7. [Procedures](#)
8. [Procedures for Executing IAAs when the Servicing Agency Utilizes the G-Invoicing System](#)
9. [Funds Settlement and IAA Closeout](#)
10. [Review Process for Undelivered Orders \(UDOs\)](#)
11. [Record Retention](#)
12. [Effective Date](#)
13. [History](#)
 - [Appendix A - Form 7600A \(General Term & Conditions\)](#)
 - [Appendix B - Form 7600B \(Order\)](#)
 - [Appendix C - Working Capital Fund \(WCF\) ORISE Fellowship IAA Process](#)
 - [Appendix D – CAN Segment Request Form](#)
 - [Appendix E - SMG 2310.14 Undelivered Orders and Obligation Review \(UDO and OR\)](#)

1.0 Purpose.

This Staff Manual Guide (SMG) defines policies, procedures, and responsibilities for the management and control of interagency agreements (IAA) between FDA and other Department of Health and Human Services (HHS) Operational Divisions (OPDIVS) or other Federal agencies outside of the HHS.

2.0 Background.

An IAA is a written financial agreement entered into between FDA and another federal agency, such as the Department of State, or between FDA and another HHS or operational divisions (OPDIV), such as the Center for Disease Control and

Prevention.

Each IAA will include a Requesting Agency (Buyer), which receives goods or services, and a Servicing Agency (Seller), which provides goods or services. IAAs are generally classified as reimbursable (seller) and requester (buyer) and IAAs can be further classified as a Non-Assisted acquisition IAA or an Assisted Acquisition IAA. Further details are provided below.

- **Non-Assisted Acquisition Servicing Agency IAAs (Funds In/Reimbursable IAA)** – This occurs when the FDA office is the Servicing Agency (Seller) and agrees to provide goods or services to a Requesting Agency. Cash receipts are generated when the FDA office is the Servicing Agency.
- **Non-Assisted Acquisition Requesting Agency IAAs (Funds Out/Service IAA)** – This occurs when the FDA office is the Requesting Agency (Buyer) and requests another agency to procure goods or services on FDA’s behalf in exchange for payment. Cash disbursements are generated when the FDA office is the Requesting Agency (Buyer).
- **Assisted Acquisition Servicing Agency IAAs (Funds In/Reimbursable IAA)** – This occurs when FDA is the Servicing Agency (Seller) and agrees to perform acquisition activities on behalf of another agency. This IAA reimbursable activity is rare.
- **Assisted Acquisition Requesting Agency IAAs (Funds Out/Service IAA)** – This occurs when the FDA office is the Requesting Agency (Buyer) and requests another agency to use their Agency to perform acquisition activities on FDA’s behalf such as awarding the contract, task order, or delivery order.

Table 1: IAA Classifications and Highlights

<p>Non-Assisted Acquisition Reimbursable IAA</p>	<p>FDA is the Servicing Agency (Seller)</p> <p>FDA receives “funds in” to provide services to Requesting Agency (Buyer)</p>	<p>FDA performs work for the Requesting Agency (Buyer) using federal government resources/personnel.</p> <p>The Requesting Agency may reimburse FDA for direct and indirect/overhead costs.</p> <p>Not regulated by the Federal Acquisition Regulations (FAR).</p> <p>The Office of Acquisitions and Grant Services (OAGS) is not involved in the IAA process.</p>
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<p>Non-Assisted Acquisition Buyer IAA</p>	<p>FDA is the Requesting Agency (Buyer)</p> <p>FDA sends “funds out” to the Servicing Agency (Seller) for services.</p>	<p>The Servicing Agency (Seller) performs work for FDA using federal government resources/personnel.</p> <p>FDA reimburses the Servicing Agency (Seller) for direct and indirect/overhead costs.</p> <p>Not regulated by the FAR.</p> <p>OAGS is not involved in the IAA process.</p>
<p>Assisted Acquisition Reimbursable IAA</p>	<p>FDA is the Servicing Agency (Seller).</p> <p>FDA receives “funds in” to provide acquisition services to the Requesting Agency (Buyer).</p>	<p>FDA agrees to perform acquisition activities on behalf of another agency (Requesting Agency).</p> <p>FDA may or may not charge for administrative costs of acquisition assistance services.</p> <p>Regulated by the FAR 17.502-1.</p> <p>OAGS is involved in the IAA process.</p> <p><i>Note:</i> This reimbursable activity is rare and requires either CFO concurrence or Office of General Council (OGC)/HHS review prior to execution of the agreement.</p>
<p>Assisted Acquisition Buyer IAA</p>	<p>FDA is the Requesting Agency (Buyer)</p> <p>FDA sends “funds out” to the Servicing Agency (Seller) to perform acquisition activities on behalf of FDA.</p>	<p>Servicing Agency (Seller) agrees to perform acquisition activities on behalf of FDA.</p> <p>The Servicing Agency (Seller) may or may not charge FDA for administrative costs of acquisition assistance services.</p>

		<p>Regulated by the FAR.</p> <p>OAGS is involved in the IAA process.</p> <p>The Head of the Contracting Activity (HCA) (i.e., the OAGS Director or designee (OAGS Associate Director or OAGS Division Director) must approve a written Determination and Finding (D&F) documenting the Best Procurement Approach prior to executing the IAA.</p>
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3.0 Reference/Authority.

- 1) [Treasury Financial Manual, Volume I, Part 2, Chapter 4700, Appendix 8](#)
- 2) Comptroller General Decision [B-136318](#), Aug. 14, 1978, 57 COMP.GEN. 674
- 3) [FDA Staff Manual Guide 2820.1](#), Memorandums of Understanding
- 4) [“Improving the Management and Use of Interagency Acquisitions”, OMB/Office of Federal Procurement Policy, Memorandum, June 6, 2008](#)
- 5) Comptroller General Decision [B-197289](#), Apr. 14, 1980, 59 COMP.GEN. 386
- 6) [“The Bona Fide Needs Rule,” GAO Principles of Federal Appropriations Law, 3rd Ed., Vol. 1, Ch. 5, Sec. B](#)
- 7) [B-241415](#), June 8, 1992. 71 Comp. Gen. 428
- 8) Concept of Severability: GAO Principles of Federal Appropriations Law, 3rd Ed., [Vol. 1, Ch. 5-23-28; 5-44-45](#)

- 9) [G-Invoicing User Guide](#); Bureau of the Fiscal Service
- 10) [Intragovernmental Disburser Module User Guide, G-Invoicing Release, Document Version 2.0, January 2020; Bureau of the Fiscal Service](#)

There are multiple appropriation considerations when entering into an IAA, including the Bona Fide Needs Rule (31 U.S.C. § 1502), Statutory Authority for the Withdrawal and Credit of Appropriated Funds (31 U.S.C. § 1532), and other statutory authorities which apply to individual IAAs.

The following statutory authorities are commonly used to authorize IAAs. Each authority is appropriate under unique circumstances and has unique requirements. The below list is provided for reference.

1. Economy Act ([31 U.S.C. § 1535](#))
 - a. Note: The Economy Act provides general authority for agencies to enter into interagency agreements when a more specific statutory authority does not exist.
2. Working Capital Fund (WCF) ([42 U.S.C. § 3513](#))
3. Service and Supply Fund ([42 U.S.C. § 231](#))
4. Government Employees Training Act ([5 U.S.C. § 4104](#))
5. Office of Personnel Management Revolving Fund ([5 U.S.C. § 1304\(e\)\(1\)](#))
6. Federal Property and Administrative Services Act ([40 U.S.C. §§ 1301-1315](#))
7. Federal Property and Administrative Services Act of 1949 ([40 U.S.C. § 541](#))
8. Clinger-Cohen Act of 1996 ([40 U.S.C. § 1412\(e\)](#))
9. Acquisition Services Fund, GSA ([40 U.S.C. § 321](#))
10. National Archives and Record Administration (NARA) Revolving Fund ([44 U.S.C. 2901](#))

In addition, Federal Acquisition Regulation (FAR) Subpart 17.5 regulates direct acquisitions and assisted acquisitions. Non-assisted IAA are not regulated by the FAR.

4.0 Definitions.

The following definitions pertain to key terminology related to interagency transactions.

Advanced Payments: An advance is a borrowing of funds by the program agency from the Department of the Treasury.

Agency Location Code (ALC) – must be entered for both parties. The FDA ALC is 75060099. The trading partner’s ALC should be obtained from them, as part of the agreement.

Approver: Person who certifies the purchase is for a legitimate need.

Assisted Acquisition: As defined in FAR 2.101, assisted acquisition is a type of ‘interagency acquisition’ where a Servicing Agency performs acquisition activities on behalf of (ordering) Requesting Agency, such as awarding and administering a contract, task order, or delivery order. An assisted acquisition is a type of interagency agreement established for the primary purpose of obtaining services or products from contractors. An interagency acquisition can be either a “direct acquisition” or an “assisted acquisition”. Assisted acquisitions generally involve contracts held by the Servicing Agency and have specific requirements regarding documentation, statutory authority, and financial processes. The Head of the Contracting Activity (HCA) (i.e., the Director of Office of Acquisitions and Grants Services (OAGS) or designee (OAGS Associate Director or OAGS Division Director) must approve a written Determination and Finding (D&F) documenting the Best Procurement Approach prior to executing the IAA.

Authority for Agreement – Cite authority for agreement (e.g., Economy Act, Appropriations Act, PHS Act Section 301, etc.)

Budget Officer (BO): Person who oversees planning, transactions, and monitoring of operating and payroll budgets for their assigned Center/Office. (Note: This does not refer to a Unified Financial Management System (UFMS) role).

Determination and Findings (D&F): As defined in FAR 1.701, D&F means a special form of written approval by an authorized official that is required by statute or regulation as a prerequisite to taking certain contract actions. The “determination” is a conclusion of decision supported by the “findings”. The findings are statements of fact or rationale essential to support the determination and must cover each requirement of the statute or regulation. In the context of this SMG, a D&F is only required for assisted acquisitions.

Direct Acquisition: The Office of Acquisitions and Grants Services (OAGS) places an order directly against the Servicing Agency’s indefinite delivery contract. FDA Program Offices must submit direct acquisition requirements to OAGS via the Acquisition Lifecycle Platform (ALP). A written interagency agreement *is not utilized*.

Direct Obligation: An obligation that does not require a contract due to the nature, regulations, and relationships of the goods or services to the Requesting Agency. Direct obligations are entered in iProcurement as Type-N requisitions or directly into the Core Purchasing Module.

Freight on Board (FOB) Point: This specifies at what point the Servicing Agency transfers ownership of the goods or services to the Requesting Agency. G-Invoicing allows for Source or Destination. This determines when accounting transactions will be recorded into the financial system. The G-Invoicing system will use this to determine which agency will initiate settlement.

Source: Fund settlement occurs immediately upon the Servicing Agency's Performance Transaction.

Destination: Fund settlement occurs when the Requesting Agency's Performance Transaction is submitted or the constructive receipt days lapse, whichever occurs first. Requesting Agency controls either through received/accepted Performance Transaction or a lapse of constructive receipt days.

General Terms and Conditions (GT&C): Part of the Interagency Agreement, the GT&C identifies the terms and conditions for services or goods provided by the Servicing Agency support of the Requesting Agency. The GT&C also identifies the type of agreement, total value of the agreement, total period of performance, scope, roles and responsibilities, and other specific terms and conditions. This is captured on the 7600A form.

A GT&C is a written agreement entered into between two Federal agencies, or major organizational units within an agency, which specifies the goods to be furnished or tasks to be accomplished by one agency (the Servicing Agency) in support of the other agency (the Requesting Agency). The standard IAA form is comprised of two parts: the GT&C Section IAA-7600A, and Order Requirements and Funding Information (also known as Orders) Section IAA-7600B. The IAA is the recommended standard form/process to be used government-wide for all reimbursable agreements at the Buy/Sell level, including (but not limited to): agreements between agencies, agreements within agencies, and assisted acquisitions.

Government Invoicing (G-Invoicing): G-Invoicing is a web-based application that was mandated under 31 U.S.C. 3512(b) and 3513 for Intra-governmental (IGT) Buy/Sell transactions between federal agencies. The G-Invoicing system facilitates the creation of the GT&C to the Intragovernmental Payment and Collection (IPAC) system payment notification.

G-Invoicing serves as the gateway for FDA and other Federal agencies to share, negotiate, and agree upon the terms, conditions, funding, and the accounting treatment of their agreement, and exchange that data with one another for consistent financial reporting.

G-Invoicing/IAA Settlement: An IAA Settlement is the transfer of funds from the Requesting Agency to the Servicing Agency via IPAC once the exchange of goods and/or services between the two parties has been completed through Performance.

Intragovernmental Payment and Collection (IPAC): The IPAC system facilitates the transfer of funds for reimbursable activity between Federal agencies and allows all cash in transit to remain inside the government's Fund Balance with the United States Department of the Treasury. IPAC's primary role is to provide a standardized mechanism for fund transfers, while allowing agencies to share descriptive data with one another. IPAC continues to manage the settlement of funds and store historical transaction data. Settlement is the transfer of funds from the Requesting Agency to the Servicing Agency via IPAC once the exchange of goods and/or services between the two parties has been completed through Performances.

Memorandum of Understanding (MOU): MOUs are non-binding collaborative agreements between Federal agencies, states, institutions of higher education, non-profit organizations, and/or other entities that do not involve transfer of funding, people, or property. Federal agencies must execute an IAA if the agreement includes funding, staff, or property. MOU policies are defined in SMG 2820.1 Memorandums of Understanding.

Non-assisted Interagency Agreement (Non-assisted IAA): The Servicing Agency uses its own federal government resources and/or employees to fulfill the Requesting Agency's requirement. The Requesting Agency then reimburses the Servicing Agency for the goods or services provided. Non-assisted IAA are not governed by FAR 17.5 and generally do not involve contracts; or contracting activities are only incidental to the purpose of the IAA. These interagency agreements must be established in writing and signed by a representative from each agency with the legal authority to bind that agency.

Obligations: A legally binding agreement by authorized personnel that will result in outlays, immediately or in the future.

Order: An Order (7600B) provides specific details regarding the items/services the Requesting Agency is purchasing from the Servicing Agency, and any related funding information for the purchase. The Order also identifies the roles and responsibilities for both trading partners. An IAA must contain one GT&C (7600A) and at least one Order, but may contain many Orders to one GT&C. Orders will be processed in UFMS.

Requesting Agency (Buyer): The federal government agency which has the requirement or need. This agency pays funds to the Servicing Agency.

Servicing Agency (Seller): The federal government agency which is capable of fulfilling the requirement of the Requesting Agency. This agency receives funds from

the Requesting Agency.

Service IAA: An IAA in which FDA is the Requesting Agency and pays the Servicing Agency to provide FDA with goods or services (funds going out). Service IAAs can be assisted acquisitions or non-assisted interagency agreements.

Unified Financial Management System (UFMS): The HHS financial management system of record that processes financial transactions, enables timely decision making, and helps facilitate FDA's and the other HHS OPDIVs' financial processes.

User Fees: User Fees are collected to fund various approval and review activities, registrations, and inspections related to User Fee programs.

5.0 Policy.

5.1 Use of an Interagency Agreement (IAA).

The FDA must establish an IAA for the transfer and/or sharing of resources between Federal government agencies, including the transfer of funds for jointly funded projects, provision of services, loan of staff, use of property, facilities or equipment, or exchange of information.

Reference Treasury Financial Manual, Volume I, Part 2, Chapter 4700, Appendix 8 for Federal-wide IAA policy.

5.2 IAA documentation.

Prior to establishing an IAA, an agency must properly demonstrate that the goods or services to be acquired constitute a bona fide need that corresponds to the period of availability of the funds being used. The bona fide need should be explained in the "description of products and/or services" section of the 7600B/Order form (Appendix B).

If more space is needed, the description may be included in the form of a work statement and referenced as an attachment on the 7600B/Order form. The need should be clearly defined on the GT&C form (7600A).

At a minimum, the following documentation is required. All documentation is automated in the UFMS system:

- 7600A for Service,
- 7600B for Service, and
- Determination & Findings (D&F), if assisted acquisition.

5.3 Statutory authority.

Each IAA must cite a single statutory authority. Any IAA citing a transfer authority other than the Economy Act requires the Center or Office to obtain concurrence from either the Chief Financial Officer (CFO) or FDA's Office of Chief Council (OCC) prior to executing the IAA. The request should be initiated by sending the draft agreement and correspondence to the Division of Budget Execution and Control (DBEC) Director. This documentation must be maintained with the IAA.

The Program Official and Budget Officer certifies the funds are accurately cited and can be properly accounted for per the purposes set forth in the 7600B.

5.4 IAAs with Economy Act as statutory authority.

"Whether an agency will use the Economy Act or some other specific statutory authority to enter into an agreement to purchase these common goods and services will depend on the statutory authority of the performing agency." Page 12-64 GAO-08-978SP Appropriations Law—Vol. III

The Economy Act should only be used as the authorizing statute if other authorities do not apply. The 31 U.S. Code § 1535, authorizes the use of IAA for goods or services under the Economy Act if:

- Funding is available,
- The order is in the best interest of the Government,
- The agency or unit to fill the order is able to provide the ordered goods or services by Federal staff or by contract (assisted acquisitions), and
- Goods or services cannot be provided by a contract as conveniently or cheaply by a commercial enterprise.

Economy Act IAAs must not cross fiscal years if using one year funding. Under 31 U.S.C. 1535(d), the period of availability of funds may not exceed the period of availability of the source appropriation (39 Comp. Gen.83,85 (1951). Therefore, an obligation this fiscal year must result in an "earned" reimbursement in the period, or else FDA must not permit non-assisted Economy Act IAA terms and conditions to require the performance of services or delivery of goods beyond this period of availability.

Assisted acquisitions are subject to a different requirement. Under the Economy Act, the Servicing Agency must incur a contractual obligation prior to the end of the period of availability of the Requesting Agency's appropriation, and the period of performance of the associated contract may extend beyond this period of availability.

FDA must not use IAAs under the Economy Act to fund other agency assistance programs (grants or cooperative agreements). If the action is a partnership with another HHS OPDIV, funding must be accomplished through an [Intra-Departmental Delegation of Authority](#) (IDDA) budget mechanism. If the action is a partnership with an agency outside of HHS, legal review is required as to the appropriate authority.

5.4.1 Obligation under the Economy Act

As identified in the GAO Red Book, Chapter 7, Section 1.i(1), an Economy Act agreement is recorded as an obligation of the Requesting Agency (Buyer) at the time the Requesting Agency enters into the agreement. If the Requesting Agency is using fixed-year appropriation (expiring funds), then they must de-obligate the undelivered balance of the obligation at the end of the fiscal year to the extent that the Servicing Agency has not incurred an obligation. For example, the Servicing Agency uses contractor support to provide a service. The Servicing Agency must fully obligate the funds to their contract before those funds expire. Federal staff cannot be fully funded beyond the expirations of funds.

5.4.2 Deobligation Under the Economy Act

The deobligation requirements of the Economy Act (31 U.S.C. § 1535(d)) require FDA to deobligate funds from each non-assisted Economy Act IAA at the end of the period of availability of the funds as identified in the appropriation. This applies to both severable and non-severable requirements. Reference the Concept of Severability: GAO Principles of Federal Appropriations Law, 3rd Ed., Vol. 1, Ch. 5-23-28; 5-44-45.

Additionally, expired funds must be de-obligated if the Servicing Agency has not (I) provided the requested item to the Requesting Agency; (II) performed the requested service; or (III) entered into a valid contract to provide the requested item or service to the Requesting Agency.

5.5 Multi-Year Agreements

Where the services are continuing and recurring in nature, and the agreement is severable, the services must be charged to the fiscal years(s) in which they are rendered. Services are generally viewed as chargeable to the current time the services are rendered. However, a need may arise in one fiscal year for services which, by their nature, cannot be separated for performance into separate fiscal years. If this agreement is based upon some statute other than the Economy Act, the provision in 31 U.S.C. §1535 that requires deobligation to the extent obligations are not incurred before the end of the period of availability of appropriations does not apply. In this situation, the obligation will remain payable in full from the appropriation initially charged, regardless of when performance occurs, in the same manner as contractual obligations, subject to any other legislative restrictions.

The period of performance for a multi-year IAA should not exceed five years unless a longer period is specifically authorized by statute or required by the Servicing Agency. The period of performance for the order must not exceed one calendar year or the funds expiration date, whichever comes first. At no time shall the end period of performance of an order (7600B) exceed the end period of performance established on the GT&C (7600A).

A change in the period of performance of the order must not exceed the period of availability of the funds. In addition, if the Economy Act is the funds transfer authority and the Servicing Agency uses its own resources and personnel to perform the IAA, work must cease and unused funds de-obligated at the end of the period of availability of the funds (i.e., the end of the fiscal year).

In Economy Act IAAs using annual funds, extensions to the overall period of performance cannot cross fiscal years. In addition, if the Economy Act is the funds transfer authority and the Servicing Agency uses its own resources and personnel to perform services, work must cease and unused funds de-obligated at the end of the period of availability of the funds (i.e., the end of the fiscal year).

If the Servicing Agency awards a contract or task order by the end of the period of the availability of funds, those funds are considered obligated, and performance may continue under the resultant contract. The de-obligation requirement of 31 U.S.C. § 1535(d) does not apply where the appropriation originally obligated is a no-year appropriation.

5.6 Multiple Order Agreements.

Multiple order agreements are authorized, however; the total of orders placed against a multiple order IAA shall not exceed the total financial value established in the GT&C.

5.7 Modifications.

Changes in the scope must be germane to the original purpose and scope of the IAA. Orders can be modified as long as the modification does not affect the terms and conditions identified in the GT&C. Modifications shall not take place to circumvent the creation of a new GT&C or order. All modifications must be submitted for review and approval of both partnering agencies.

5.8 Advance Payments/Collections.

The Economy Act, 31 U.S.C. 1535, expressly authorizes advance payments for transactions such as interagency/intra-agency agreements. Thus, advance payments for these type of agreements are permitted if so specified in the agreement. In addition, the finance offices of both parties to the agreement must be

notified of the intent to advance bill/collect prior to inception of the agreement. The Economy Act permits advance payments for intragovernmental transactions when it is the prevailing statutory authority cited in an IAA.

Other statutory authorities or Federal entity's specific statutory authorities may allow or prohibit advance payments. If an advance payment is requested, Requesting Agencies should ensure they have the appropriate authority, and must cite the agreed upon statutory authority allowing for an advance within the Order (7600B) section of the IAA.

5.9 Assisted Acquisitions.

Procurement services, including all contracting-related efforts necessary for solicitation, negotiation, award, and administration of contract actions for supplies, equipment, and services required by FDA Centers and Offices, shall be procured through the OAGS/Office of Finance, Budget, Acquisitions, and Planning (OFBAP)/Office of Operations (OO). Obtaining procurement services from an entity other than OAGS requires an exemption issued by the HCA (OAGS Director) or designee. The exemption is in the form of a Determination and Findings (D&F) for Best Procurement Approach. This requirement applies to new procurement services as well as follow-on procurement services provided through previous assisted acquisitions.

To receive assisted acquisition services, the Center/Office must create an IAA that requests assisted acquisition support, often referred to as an assisted acquisition IAA. An FDA Contracting Officer's Representative with Federal Acquisition Certification (FAC-COR) must be appointed to the contract. An assisted acquisition interagency agreement is not required for direct acquisitions awarded by OAGS.

The assisted acquisition package shall not be forwarded to the Servicing Agency until the HCA or designee approves the Best Procurement Approach D&F. Formal review of the acquisition package from the FDA to the other agency's acquisition office prior to approval from the HCA could make the FDA Center/Office liable for administrative costs even though an assisted IAA has not been fully executed.

Under the Economy Act, the Servicing Agency must incur a contractual obligation prior to the end of the period of availability of the Requesting Agency's appropriation, and the period of performance of the associated contract may extend beyond this period of availability.

For an assisted acquisition, in no event will the FDA pay any fee or charge that exceeds actual indirect costs associated with administering or managing the contract vehicle. It is permissible for the Servicing Agency to cover its full cost. However, the agreement cannot result in the Servicing Agency earning a profit or incurring a loss.

5.10 Cost Recovery.

Full cost recovery must be incorporated into reimbursable IAA pursuant to the Statement of Federal Financial Accounting Standards (SFFAS) 4, Managerial Cost Accounting Standards and Concepts, and as amended by SFFAS 30, "Inter-entity Cost Implementation: Amending SFFAS 4, Managerial Cost Accounting Standards and Concepts." The Economy Act does not allow a Federal agency, Bureau, or Office to receive a profit when providing goods or services. If total costs are to be recovered, the IAA must contain a statement that full cost recovery will be achieved.

6.0 Reviews and Approvals.

All IAAs must be approved by the Center/Office Points of Contact (POCs) or their designee and a Center Supervisory Budget Official. All FDA approving officials must complete a Federal Appropriation Law course or refresher course every two years.

All assisted acquisition IAAs require approval from the HCA (OAGS Director) or designee in the form of a written Determination & Finding (D&F) documenting the Best Procurement Approach. Centers/Offices must submit (i.e., email) an advance D&F to OAGS via ALP prior to any collaboration with the Servicing Agency (Seller). The final D&F must be submitted in the UFMS G-Invoicing system.

The OCC/FDA or Office of General Counsel (OGC/HHS) review is required for funds transfer authorities other than the Economy Act or WCF. These actions require Office of Financial Management (OFM) and Office of Budget (OB) concurrence.

7.0 Procedures

7.1 Executing IAAs when the Requesting Agency Does Not Utilize the UFMS G-Invoicing System.

Center and Offices are responsible for each phase of interagency agreement award, from planning through administration when not utilizing the UFMS G-Invoicing System. Centers and Offices should follow all guidance established in Staff Manual Guide 2610.14 "Standards for the Use of Direct Obligations" for the establishment, funding, approval, and deobligation of Direct Obligations.

The process for awarding an IAA outside of the UFMS G-Invoicing system is described below.

If FDA is waiving the administrative fee, update the "Clauses" section within the Agreement Information section of the 7600A form. Also, the Servicing Agency can provide an explanation of overhead fees and charges within the form.

7.2 Process for Issuing Service IAAs Utilizing Direct Obligation when Servicing Agency Does Not Utilize the UFMS G-Invoicing System.

Direct Obligations for IAAs are entered into UFMS using the iProcurement module as N-Type requisitions. The Center/Office must take the following steps:

1. Center/Office creates IAA documentation manually outside of the UFMS G-Invoicing system (7600A & 7600B are completed via the manual PDF).
2. Center/Office sends 7600A & 7600B PDF documents to the Servicing Agency and agrees to the IAA by providing their signature and sends back to the Center/Office.
3. Center creates the obligation in iProcurement as a Direct Obligation. All Direct Obligations require approval from the designated Budget Officer. All supporting documentation should be stored via iProcurement.
 - i. Note: All Direct Obligations require supporting documentation and justification for the appropriateness of the purchase and the use of a direct obligation. Supporting documentation (Fully signed 7600A and B forms, description of services/deliverables) should be uploaded or attached in the appropriate iProcurement UFMS module.
4. Changes to the obligation amount requires a modification to the 7600A and 7600B and uploaded in iProcurement.
5. Center/Office are to review and approve IPAC transactions in Accounts Payable (AP) Inter-Agency Transaction SharePoint Solution within 7 days of the IPAC transaction.

7.3 Process for Issuing Reimbursable IAAs When a Partnering Agency does not Utilize the UFMS G-Invoicing System.

FDA receives funds for services via the Reimbursable IAA. As a result, a direct obligation is not used to establish the agreement. The following steps should be taken:

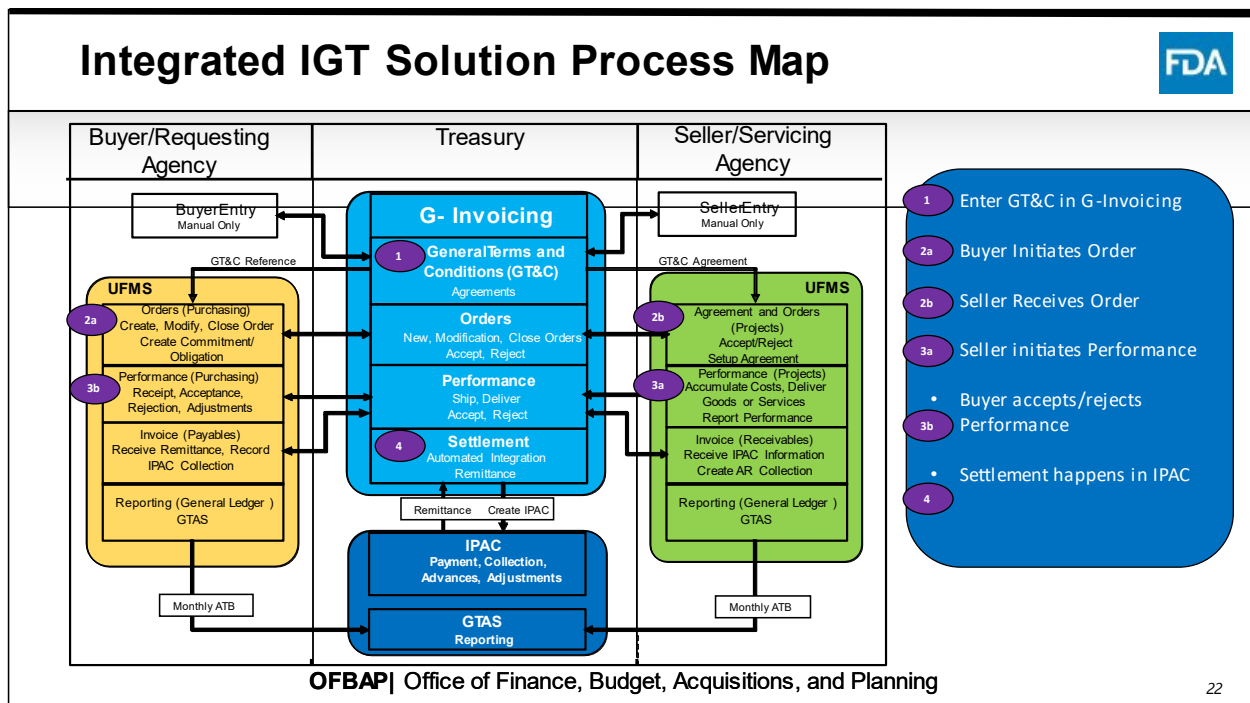
1. Center/Office creates IAA documentation manually outside of the UFMS G-Invoicing system.
2. Complete Form 7600A for Service.
 - a. The FDA Program Office must include the scope or services provided on the 7600A or an attachment.
3. Complete Form 7600B for Service.
 - a. The FDA Program Office must ensure the appropriate accounting information is included for both the Requesting Agency and the Servicing Agency on the IAA forms. The following two accounting numbers remain constant: FDA's Agency Location Code (ALC) (75060099) and FDA's data universal numbering system (DUNS) number (927645523). Please review the CAN and Segment Request Form for further details.

4. Complete Determination & Findings (D&F), if assisted acquisition.
5. Center/Office sends documents to the Servicing Agency.
6. Servicing Agency agrees to the IAA by providing their signature and sends back to the Center/Office.
7. Program Office sends all appropriate forms to [DBEC via email](#). DBEC and Financial Systems Support Staff (FSSS) enter form into UFMS Projects Module.
8. DBEC notifies the Program Office that the IAA is processed.

8.0 Procedures for Executing IAAs when the Partnering Agency Utilizes the UFMS G-Invoicing System.

Financial Processes

8.1 G-Invoicing Overview



Form 7600A (GT&C) for Service, IAA Initiation

The Center/Office Points of Contact (POCs) have several responsibilities listed below:

- Negotiates agreement,
- Creates description of services/deliverables,

- Manually estimates and associates package materials, and
- Creates the form in UFMS G-Invoicing system.
 - Note: The description of services/deliverables and other documents can be attached in the UFMS G-Invoicing system.

The 7600A (GT&C) is completed in the UFMS G-Invoicing system. Then, it is approved by both the Requesting and Servicing agencies before a 7600B (Order) can be initiated in UFMS. The 7600B will be initiated and completed using new UFMS G-Invoicing system functionality. The UFMS G-Invoicing system provides notifications in lieu of manual email communications.

Only IAAs for Assisted Acquisitions will route to OAGS for approval. The OAGS role is limited to approving the D&F documentation. All other IAAs will not be routed to OAGS.

Requisitions for Service IAAs will not be created until the GT&C has been approved by the Requesting Agency (e.g., Center/Office Budget Officer) and Servicing Agency. For Reimbursable IAAs, zero-dollar requisitions will not be required within the UFMS G-Invoicing system.

Form 7600B (Order) for Service

The UFMS G-Invoicing system removes the use of PRISM from the IAA execution process. For Service IAAs, Once the 7600A (GT&C) is approved by both the Requesting and Servicing Agency in G-Invoicing, the Requesting Agency can initiate the 7600B (Order) in UFMS by creating an IGT Requisition and an IGT Purchase Order (PO) in UFMS. The Order is then transmitted to the Servicing Agency using the UFMS G-Invoicing system and it is approved by the Servicing Agency within the UFMS G-Invoicing system. The funds get obligated once the Servicing Agency has approved the Order. This is the integrated process between Requesting Agency financial system, UFMS G-Invoicing system, and Servicing Agency financial system.

The Center/Office will create and then approve the IGT Requisition/IGT Purchase Order in UFMS for Service IAAs. For Reimbursable IAAs, the Order information will be interfaced from G-Invoicing systems to UFMS.

DBEC and FSSS processes the Order in UFMS. The Center/Office will be added to the UFMS approval workflow.

Settlement/Performance/Acceptance/IPAC

The Settlement/Performance/Acceptance process is streamlined. The Servicing Agency will submit the performance transaction to the UFMS G-Invoicing system once services have been provided to the Requesting Agency. The Servicing Agency creates the obligation in the UFMS G-Invoicing system and submits the IPAC to the Requesting Agency for approval. Once the Requesting Agency completes the approval and submits the performance transaction, the invoice will be paid.

- Servicing Agency will initiate and complete the performance transaction and submit to G-Invoicing from their financial system.
- Center/Office personnel will accept performance transaction for Service IAAs in UFMS.
 - Note: The Requesting Agency will receive a notification once the Servicing Agency submits the performance transaction in UFMS and it interfaces into the UFMS G-Invoicing system.

The UFMS G-Invoicing system will process the settlement and subsequent IPAC transactions automatically. On Settlement, the Advanced Payment Invoice/Payment (Requesting Agency side) and AR Receipt (Servicing Agency side) is posted automatically in UFMS.

8.2 Service IAAs (FDA is the Requesting Agency/Requesting Services) – End to End Financial Process – Requesting Agency Initiated for Assisting Agency Utilizes the UFMS G-Invoicing System.

The Center/Office establishes the need and works with the Budget Officer. The Division of Accounting (DA)/DBEC identifies appropriate funds for the requested purpose.

GT&C – 7600A Process (Performed in G-Invoicing)

GT&C Creation/Entry

The Center/Office personnel with the appropriate role in the UFMS G-Invoicing system will commence the creation of the GT&C. They will be responsible for completing the Requesting Agency's information on the GT&C. The main components for creating a GT&C in G-Invoicing are:

- **Partner Information section** - For example, the GT&C title, agreement start and end dates, Agency/Program Office name, ALCs, etc.
- **Header/Details section** - The Requesting Agency adds the details to the GT&C (e.g., termination days, agreement type, advance payment indicator, assisted acquisition indicator, total direct cost amount).

- **Agreement Information section** – For example scope, restrictions, and clauses.
- **Assisted Acquisitions** - For IAAs that are for assisted acquisitions, please ensure that the Acquisition Indicator flag is marked as “Yes” and the appropriate signed (D&F – Best Interest Determinations) document is attached to the GT&C in the UFMS G-Invoicing system.

GT&C Review/Acceptance for Assisted Acquisitions by OAGS

IAAs that are marked as Assisted Acquisitions are routed to OAGS for review. The OAGS POC reviews and concurs with the procurement approach for assisted acquisition IAAs only. The OAGS POC accepts and approves only the Best Procurement Approach/Economy Act (D&F – Best Interest Determinations) acquisitions. OAGS will record the acceptance of this in the UFMS G-Invoicing system.

IAAs that are not marked as Assisted Acquisitions will not be routed to OAGS for review and acceptance.

Share GT&C with Servicing/Requesting Agency

Once the GT&C is created and reviewed (Review applicable for Assisted Acquisitions only), Center/Office personnel with appropriate role in the UFMS G-Invoicing system can share it with the Requesting Agency. Once the document is shared, the Servicing Agency will generally not be able to edit the GT&C until it is either sent back by the Requesting Agency to be corrected. The UFMS G-Invoicing system automatically rejects or moves the GT&C into Open status. The Servicing Agency enters their information on the GT&C before submitting it for approval.

Approve GT&C

Once the Requesting Agency approves the GT&C, the FDA Center/Office will require two approvals – initial approval and final approval. A GT&C must be initially approved before it can be finally approved. A user must have a UFMS G-Invoicing system user account to serve as an initial or final approver on behalf of the Requesting Agency and/or Servicing Agency. The Requesting and Servicing Agencies must both electronically approve the GT&C. The GT&C that is approved by both agencies is considered Open.

Order – 7600B Process (Performed in UFMS)

Once the GT&C (7600A) is approved by the Requesting Agency and the FDA Center/Office, the UFMS G-Invoicing system integration process will pull in the agreement information into UFMS iProcurement/Purchasing Module.

The Center/Office personnel with the appropriate UFMS role will log into UFMS iProcurement module and create an Intergovernmental Transaction (IGT) Requisition. The IGT Requisition is a N-type requisition, and it will pull in pertinent information from the GT&C, object class information, order amount, and various other fields to create the requisition.

The IGT Requisition will be routed to approvers based on the user's existing approval hierarchy in UFMS. Users will be able to add additional approvers to the IGT Requisition as needed. The approval of the IGT Requisition will create a commitment transaction in UFMS.

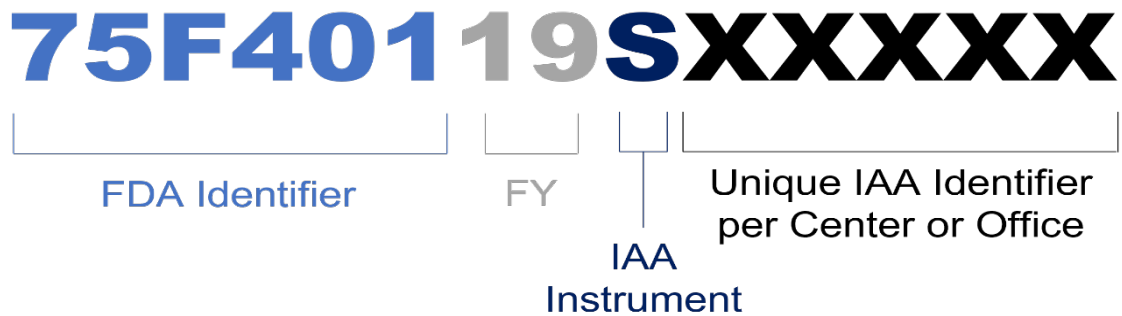
Once the IGT Requisition is approved, Center/Office personnel will then initiate and create the IGT Purchase Order (2-way match) based on the IGT Requisition. The Requesting Agency works with Center/Office to enter the Purchase Order Modifier Responsibility in UFMS. This initiates the 7600B (Order) form. The Order will require the 7600B related information such as (but not limited to):

- Period of Performance information
- Schedules/Shipments,
- Requesting Agency Authority,
- Servicing Agency information (It will be pre-populated based on the GT&C),
- Billing information,
- Delivery Information, and
- Freight on Board (FOB) Point.

The Requesting Agency Treasury Account Symbol (TAS), Business Event Type Code (BETC), ALC information will be auto-populated based on information from the UFMS G-Invoicing system once the Order is processed and approved by the Requesting Agency.

Creating a number when FDA is the Requesting Agency (Buyer) – Center/Office responsibility.

When FDA is the Requesting Agency, then FDA will create the 7600B in UFMS which requires manual entry of the Order Number. With the new process for G-invoicing, the Order number in UFMS needs to be entered manually.



Graphic 1. Description of Manual Entry of the Order Number

There is a unique IAA number for each FDA Center or Office, for both Service or Reimbursable IAAs. In the Order number, a letter 'S' or 'R' represents a Service or Reimbursable IAA for the IAA Instrument, respectively. The unique IAA Service Identifiers per Center/Office are listed in Table 2 below.

Table 2: Center / Office Unique Service IAA Identifiers

Series No.	Center / Office	Unique Service Identifier
00000	NCTR	00001 – 04999
10000	CBER	10001 – 14999
20000	CFSAN	20001 – 24999
30000	CDER	30001 – 34999
40000	ORA	40001 – 44999
50000	OIMT	50001 – 54999
60000	CDRH	60001 – 64999
70000	CVM	70001 – 74999
80000	OC (sub-office name)	80001 – 84999
90000	CTP	90001 – 94999

The IGT Purchase Order/7600B form will require two approvals: (1) Center/Office Budget Officer approval and (2) Center/Office Program Official approval. The details will be entered manually by the user creating the IGT Purchase Order and the system will route it to them for approval.

The Program Official must ensure that the scope of work is properly defined and can be fulfilled. The Requesting Agency Budget Officer certifies the funds are accurately cited and can be properly accounted for per the purposes set forth in the 7600B. Once the IGT Purchase Order is approved, it is unreserved and not yet obligated in UFMS. The automated UFMS G-Invoicing system integration will share the FDA initiated 7600B (Order) to the Requesting Agency through the UFMS G-Invoicing system.

The Requesting Agency will complete their sections of the 7600B (Order) and provide their approvals. Once the Requesting Agency approvals are completed, the UFMS Integration Program will automatically obligate the funds in UFMS. At this point the Order is considered ready for performance and the Servicing Agency can start providing goods/services to FDA.

Performance Transactions and Settlement

The Servicing Agency will periodically complete the work, initiate performance transactions, and submit them into the UFMS G-Invoicing system. The UFMS integration in turn will pull in the Servicing Agency submitted performance transactions into UFMS for the Center/Program Office acceptance.

Program Office performs inspection, verifying quantity, and quality of goods/services. If either the quantity or quality of the goods/services fails to meet FDA's inspection, the Program Office communicates with the Servicing Agency to resolve the issue.

Performance transactions will initiate Settlement with IPAC based on the FOB Point and Constructive Receipt Days (CRDs) which have been agreed to in the Order:

- FOB Source: The Servicing Agency initiates Settlement with Delivered/Performed transaction.
- FOB Destination: The Requesting Agency initiates Settlement with Received/Accepted transaction.

The settlement will also automatically create and post the Advanced Payments invoice and payment UFMS.

8.3 Reimbursable IAAs – FDA is the Servicing Agency – Requesting Agency Initiated for Assisting Agency Utilizes the UFMS G-Invoicing System.

GT&C – 7600A Process

This process is similar to the steps outlined above for Service IAAs GT&C, however if the Requesting Agency initiated the GT&C, the draft will be shared by the Requesting Agency and Center/Office personnel with the appropriate role will be responsible for entering FDA related information as outlined above. If the IAA is flagged as an Assisted Acquisition, it will be routed to OAGS for review/acceptance and required documents have to be attached to the GT&C as noted above. The approval process will also be same as outlined above with an initial approver and final approver.

Order – 7600B Process – Requesting Agency Initiated

Once the GT&C is approved by both the Requesting Agency and Servicing Agency, it is considered Open. The Requesting Agency will initiate the Order from their system and the UFMS Integration will pull in the Requesting Agency initiated Order into the UFMS Projects Module. Many data elements needed for the 7600B will be pre-populated if available on the GT&C form.

DBEC will create the project and tasks in the UFMS Project Module and provide the CANs to FSSS to assign them to the project and the associated tasks.

DBEC will complete the process of entering other 7600B related information in the Project Module and then it will be routed for Center Program Official Approval and Center Budget Officer Approval. The GT&C included a funding sheet for the Center/Office to input accounting information and the appropriate Budget Officer. The Budget Officer would be shown as approvers on the 7600B form. The approvers will be derived based on a lookup for each program Center/Office based on the G-Invoice Organization structure.

Since the program Center/Office will need to provide approvals for the reimbursable Orders, they will need to be trained to review the agreement and project details. The Center/Office must have trained users on the Inquiry functions for the Project Module and have access to Enterprise Command Center (ECC) Inquiry.

The 7600B form related information to be entered in the UFMS Projects Module includes (not limited to):

- Agreement Details,
- Start Date/End date,
- Billing Frequency,
- Authority Citation information, and
- Points of Contact (POC).

The Requesting Agency TAS/BETC/ALC information will be auto-populated based on information from the UFMS G-Invoicing system once the Order is processed and approved by the Requesting Agency.

Creating an Order (7600B) when FDA is the Servicing Agency (Seller) – DBEC Responsibility.

When FDA is the Servicing Agency (Reimbursable IAAs), the following steps are to be completed:

- A. FDA receives the 7600B from the Requesting Agency.
- B. DBEC enters the Project and the agreement in the project module.
- C. DBEC submits the 7600B to the Center/Office for approval.

Note: When creating the Project Name in UFMS, DBEC shall use the 75XX for the project for internal tracking.

The unique IAA Reimbursable Identifiers per Center/Office are listed in Table 3. These will be assigned by DBEC for the IAA Reimbursable orders.

Table 3: Center / Office Unique Identifiers for Reimbursable IAAs

Series No.	Center / Office	Unique Reimbursable Identifier
00000	NCTR	00005 – 09999
10000	CBER	15000 – 19999
20000	CFSAN	25000 – 29999
30000	CDER	35000 – 39999
40000	ORA	45000 – 49999
50000	OIMT	55000 – 59999
60000	CDRH	65000 – 69999
70000	CVM	75000 – 79999
80000	OC (sub-office name)	85000 – 89999
90000	CTP	95000 – 99999

DBEC will be able to edit the approvers as long as they are in the pre-configured lookup.

The Program Official must ensure that the scope of work is properly defined and can be fulfilled. The Program Official signs the 7600B. The Center/Office point of contact must ensure that the accounting information for the Requesting Agency is accurate and appropriate for the Order requirements.

To facilitate this, the Center/Office will be required to upload a “funding sheet” to the associated GT&C into the UFMS G-Invoicing system when an Order is to be created. DBEC can refer to this while they are creating the 7600B in the UFMS Projects Module. The funding sheet will contain (but not limited to); GT&C Number, Budget Fiscal Year (BFY), CAN Details, Program Official Approver and Budget Officer Approver. The Center/Office will continue to request new CANs as they do currently (Appendix D).

DBEC validates that sufficient funding is available at the Budget Resource (R-Anticipated Reimburse) and Apportionment levels (A/CP) in UFMS to ensure there is sufficient anticipated authority in the system for the agreement to be created and related accounting entries for apportionment.

Once the 7600B is approved, DBEC allocates the funds to the allotment level and the allowance level for the Reimbursable fund and notifies the Center/Office that the funds have been allowed.

The UFMS approved 7600B is pushed into G-Invoicing via the UFMS Integration programs and the Servicing Agency can then post the obligation on their books. At this point the IAA is ready for execution and the Order is ready for performance.

Performance Transactions and Billing

The Program Office will commence work on the IAA and post the related obligations and expenditures in UFMS citing the CANs used on the agreement/project. Centers/Offices obligate against the funds in the reimbursable CAN. For reimbursable payroll costs, Centers/Offices are required to submit a CAN Change request to DBEC which DBEC will process via the Accounting for Pay System (AFPS). This ensures payroll costs are charged directly to the reimbursable CAN.

The automated UFMS process will accumulate the costs and interface them to the UFMS Project module at a pre-determined frequency.

The Division of Accounting (DA) will run automated programs to generate the revenue and billing for the costs that have been accumulated at an agreed upon frequency. These are considered performance transactions and are pushed into the UFMS G-Invoicing system using the UFMS Integration Program. These performance transactions will initiate settlement with the IPAC system automatically based on the FOB Point and CRDs that have been agreed to on the Order.

- FOB Source: The Servicing Agency initiates Settlement with Delivered/Performed transaction.
- FOB Destination: The Requesting Agency initiates Settlement with Received/Accepted transaction.

Once the performance transactions are settled in the G-Invoicing, the Accounts Receivable (AR) receipt is created automatically in the UFMS AR module and applied to the Invoices/Billings noted earlier. This is also completed using the UFMS Integration with G-Invoicing. DA does not need to IPAC the other agency manually either.

For Reimbursable IAAs that are processed through the UFMS G-Invoicing system, completion reports are not needed.

9. Funds Settlement and IAA Closeout

In accordance with SMG 2310.14 (Appendix E), Centers/Offices are responsible for the closeout of IAA awards utilizing Direct Obligation. It is the responsibility of the Center/Office which funded the UDO to maintain all supporting documentation related to Direct Obligations. All supporting documentation, including working documents, reports, forms, and spreadsheets, must be maintained and readily available upon request for six (6) years after expiration of the IAA.

The settlement/closeout phase includes the payment and collection activities as well as the closeout of the agreement. An Order is considered “closed” upon delivery of the product or completion of services from the Servicing Agency and the full amount of the order has been paid. No further action is required. If a balance exists between the actual transferred dollar amounts and the amount identified on the Order, then confirmation that all funds have been submitted and payment received must be provided by the Servicing Agency. The Order shall be modified to reflect the actual amount paid and then any balance must be de-obligated in UFMS.

The Department of Treasury established an IPAC cutoff date that requires all IPAC transactions to be successfully processed no fewer than three (3) business days before the close of each month or five (5) business days before the close of year-end reporting.

As the agreement approaches its end date, the Center/Office must monitor each Order included in the agreement. During closeout, the Requesting Agency identifies Orders that are approaching an end date and checks the status with the Servicing Agency to confirm they are ready for closeout. The Requesting Agency reviews the Order status and performs procedures to close out and deobligate the Order if the Statutory Authority for the agreement mandated it. Each Order must either be fully performed or modified down to the amount that was performed (and paid) or cancelled before an Order can systematically be closed. The Requesting Agency verifies that all final costs have been determined based on the agreed-upon amounts in the GT&C.

10. Review Process for UDOs.

Each Center/Office must determine if an obligation line item of an UDO is valid. This involves verifying and reconciling the undelivered obligations to supporting documents and ensuring the obligations satisfy criteria for validity. The process for the review and deobligation of IAAs is described in SMG 2310.14 Standards for the Use of Direct Obligations.

11. Record Retention.

Centers/Offices must retain all supporting documentation for a period of six (6) years after IAA expiration.

12. Effective Date.

This SMG is effective from the date of issuance October 26, 2022 until such time that it is cancelled or otherwise revised.

13. Document History – SMG 2810.1, “Interagency Agreements”

Status	Date Approved	Location of Change History	Contact	Approving Official
Initial	10/17/2022	N/A	OC/OO/OFBAP	Sahra Torres-Rivera, Director, OFM and CFO

Appendix A – United States Government General Term & Condition Form 7600A

URL for the United States Government General Term & Conditions Form 7600A:
<https://fiscal.treasury.gov/files/forms/fs-form-7600a.pdf>

Appendix B – United States Government Order Form 7600B

URL for the United States Government Order Form 7600B:
<https://fiscal.treasury.gov/files/forms/fs-form-7600b.pdf>

Appendix C – Working Capital Fund: ORISE Fellowship IAA Process

URL for the Working Capital Fund (WCF) Oak Ridge Institute for Science and Education (ORISE) Fellowship IAA Process: <https://fda.sharepoint.com/sites/OC-Intranet-OC-OO-OFBA-FMM/file/Forms/AllItems.aspx?id=%2Fsites%2FOC%2DIntranet%2DOC%2DOO%2DOFBA%2DFMM%2Ffile%2FOFBAP%20MEMO%20%2D%20WCF%20ORISE%20Fellowship%20IAA%2Epdf&parent=%2Fsites%2FOC%2DIntranet%2DOC%2DOO%2DOFBA%2DFMM%2Ffile>

Appendix D – CAN Segment Request Form

URL for the CAN Segment Request Form Instructions:
https://fda.sharepoint.com/:w:/r/sites/OC-Intranet-OC-OO-OFBA-FMM/_layouts/15/Doc.aspx?sourcedoc=%7B61057A36-D0B9-4E09-93D9-C94FF3769D78%7D&file=CAN%20and%20Segment%20Request%20Form%20v1.doc&action=default&mobileredirect=true&DefaultItemOpen=1&wdLOR=cC72D61DD-4C20-48AA-8F50-CF39DA346442&cid=6f1efba4-8a01-46e3-a6ce-ffb1341a9c2b

URL for the CAN Segment Form:
[https://fda.sharepoint.com/:x:/r/sites/OC-Intranet-OC-OO-OFBA-FMM/_layouts/15/Doc.aspx?sourcedoc=%7B85E986C6-48D5-4DB4-B9CD-84E1CD09795A%7D&file=FDA%20CAN%20and%20Segment%20Requests%20\(Example\)%20v1.xlsx&action=default&mobileredirect=true&DefaultItemOpen=1](https://fda.sharepoint.com/:x:/r/sites/OC-Intranet-OC-OO-OFBA-FMM/_layouts/15/Doc.aspx?sourcedoc=%7B85E986C6-48D5-4DB4-B9CD-84E1CD09795A%7D&file=FDA%20CAN%20and%20Segment%20Requests%20(Example)%20v1.xlsx&action=default&mobileredirect=true&DefaultItemOpen=1)

Appendix E - SMG 2310.14 Undelivered Orders and Obligation Review (UDO and OR)

URL for SMG 2310.14 Undelivered Orders and Obligation Review:
<https://www.fda.gov/media/102523/download>