

FDA Staff Manual Guides, Volume III – General Administration

Procurement and Supply Management

Procurement

Standards for the Use of Direct Obligations

Effective Date: 11/10/2021

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1. Purpose.

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

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

2. Background.

Direct Obligation requisitions are created to obligate funds in Unified Financial Management System (UFMS).

3. Reference/Authority.

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

- A. FDA Staff Manual Guide 2610.5, U.S. Government Purchase Card Program (<https://www.fda.gov/downloads/AboutFDA/ReportsManualsForms/StaffManualGuides/UCM258770.pdf>).
- B. HHS Financial Management Directives & Guidance, Volume VIII, Chapter 2, Interagency Agreements (<https://intranet.hhs.gov/manual/fmdg/volume-viii-chapter-2>).
- C. HHS Travel Manual, 2018 (<https://psc.gov/transportation-services/resources/HHS-Travel-Policy-Manual.pdf>).
- D. FDA Staff Manual Guide 2310.5, Policies for Imprest Fund Management (<https://www.fda.gov/media/86357/download>).
- E. FDA Office of Human Resources, Intergovernmental Personnel Act (IPA) Assignment Guidance for Hiring Officials (May 2015) (<http://inside.fda.gov:9003/downloads/employeeresources/hrtransition/managers/humanresourcestoolkit/ucm448123.pdf>).
- F. Federal Acquisition Regulation (FAR) Part 41, Acquisition of Utility Services (<https://www.acquisition.gov/far/part-41>).
- G. General Services Administration (GSA) Global Supply, Annual Supply Catalog (<https://www.gsa.gov/buying-selling/purchasing-programs/requisition-programs/gsa-global-supply>).
- H. GSA Order, Reimbursable Work Authorization National Policy Document (December 22, 2017) (<https://www.gsa.gov/real-estate/real-estate-services/reimbursable-services-rs-program/policy-guidance>).
- I. Manual Travel Reimbursements, Form SF-1012 (<http://inside.fda.gov:9003/downloads/Administrative/BudgetFinance/BudgetInformation/UCM014922.pdf>).
- J. FDA Staff Manual Guide 2810.1 Agreements with Other Government Agencies Interagency Agreements (2017) (<http://inside.fda.gov:9003/PolicyProcedures/StaffManualGuide/VolumellGeneralAdministration/ucm007700.htm>).
- K. Office of Management and Budget (OMB) Circular A-11 (2016) (https://obamawhitehouse.archives.gov/omb/circulars_a11_current_year_a11_to_c/).

- L. Office of Management and Budget (OMB) Circular A-123 Management's Responsibility for Internal Control (2004)
(https://obamawhitehouse.archives.gov/omb/circulars_a123_rev).

4. Definitions.

- A. **Approver** – Person who certifies the purchase is for a legitimate need.
- B. **Budget Officer (BO)** – Person who oversees planning, transactions, and monitoring of operating and payroll budgets for their assigned Center/ORR/Office. (Note- this does not refer to a UFMS system role).
- C. **Contracts** – A mutually-binding, legal relationship obligating the seller to furnish the supplies or services and the buyer to pay for them. It includes all types of commitments that obligate the Government to an expenditure of appropriated funds and that, except as otherwise authorized, are in writing. In addition to bilateral instruments, contracts include (but are not limited to) awards and notices of awards, task/delivery orders issued under basic ordering agreements, letter contracts, orders, such as purchase orders, under which the contract becomes effective by written acceptance or performance, and bilateral contract modifications. Goods and services obtained by contracts must be for the direct use or benefit of the Government and do not include grants and cooperative agreements.
- D. **Direct Obligations** – An obligation that does not require a contract due to the nature, regulations, and relationships of the good or service. Direct obligations are entered in iProcurement as Type-N requisitions or directly into the Core Purchasing Module.
- E. **Long-Term Temporary Duty (TDY)** – Extended and long-term official travel that lasts between 14 and 29 nights. For additional TDY information, reference the HHS Travel Policy Manual.
- F. **Obligations** – A legally-binding agreement by authorized personnel that will result in outlays, immediately or in the future.
- G. **Offer** – A response to a solicitation that, if accepted, would bind the offeror to perform the resultant acquisition.
- H. **Permanent Change of Station (PCS)** – Authorized and defined benefits afforded an employee in accordance with the HHS Travel Policy Manual, when an employee's official duty station is changed, on a permanent basis, from the geographic location traditionally associated with his/her job to a new location.
- I. **Purchase Order (PO)** – An offer by the government to buy supplies or services

using Simplified Acquisition Threshold (SAT) procedures.

- J. **Requester** – A person who requests goods or services.
- K. **Requisition** – A requisition transmits money and/or documentation for federal agencies to acquire a broad range of products, supplies, and equipment.
- L. **Vendor** – An entity that has entered into an agreement to provide goods or services to the FDA, excluding Federal entities.

5. Policy.

A. General Policy

1. FDA policy is to obtain services and facilities for Agency activities at a fair and reasonable price to the Government, consistent with requirements for capacity, efficiency of operations, and reliability of services, security, and program objectives.
2. Unless specified in this SMG, all requisitions are processed through the iProcurement module (as a Y-Type requisition) and PRISM by the Office of Acquisitions and Grants Services (OAGS) for award/purchase order issuance.
 - a. Obligations that require contracts awarded through PRISM by OAGS are entered into UFMS' iProcurement module, as Type-Y requisitions.
 - b. Modifications to any obligations awarded through PRISM by OAGS, regardless of fiscal year, may not be made outside of PRISM.
3. Direct Obligations are entered into UFMS using the iProcurement module, as N-Type requisitions, or directly into the Core Purchasing Module, unless the Direct Obligation type is listed in Section D; Table 1.

Direct Obligations listed in Section D; Table 1 must be entered into the Core Purchasing Module and may not be created using the iProcurement module.
4. All Direct Obligations require supporting documentation and justification for the appropriateness of the purchase and the use of a direct obligation. Supporting documentation should be uploaded or attached in the appropriate UFMS module.
5. All Direct Obligations require approval from the designated Budget Officer. Individuals may not approve their own requisitions.

B. Current Year Direct Obligations

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

C. Prior Year Direct Obligations

1. Individuals outside of OB and the Division of Budget Execution and Control (DBEC) are permitted to initiate increases to prior year direct obligations. These increases must follow the workflow approval process in UFMS and must include DBEC as final approver in the process.
2. Individuals outside of OB and DBEC are authorized to decrease or cancel direct obligations. These changes must follow the workflow approval process in UFMS, but do not require DBEC as final approver.

D. Direct Obligations That Must Be Entered into the Core Purchasing Module

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

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

Direct Obligation Type	Description
Travel	<ul style="list-style-type: none"> • Long-Term Temporary Duty (TDY), • Permanent Change of Station (PCS), • TAV Fees for Local Vouchers, and • Utilizing Standard Form 1012 (SF-1012), Travel Voucher for manual payments, when travel reimbursements cannot be processed through the FDA Travel System for travel as approved by the Division of Travel Services (DTS) (see Appendix C).
Settlements	<ul style="list-style-type: none"> • Claims and Settlement Payments and • Torts.

Miscellaneous Employee Reimbursements	Miscellaneous employee reimbursements should be requested using Optional Form 1164 (OF-1164) Claim for Reimbursement for Expenditures on Official Business (see Appendix B).
Intergovernmental Personnel Act (IPA) Expenses	Reimbursements or other expenses for activity related to the IPA program.
Adjustment to Original Obligations	Upward/Downward Adjustments to Type-N iProcurement obligations.
Emergency Salary Advances	Emergency Salary Advances, in accordance with SMG 2310.3 Emergency Salary Advances.
Expired Funds (Cancelled/Expired Invoices)	<p>If an invoice has expired funds and the obligation was properly incurred prior to the funds period of availability expiring, a Direct Obligation may be created using expired funds for the year associated with the obligation.</p> <p>If an invoice has cancelled funds, a Direct Obligation may be created using current year funds.</p>

E. Direct Obligations for Interagency and Intergovernmental Transactions

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

1. **GSA Motor Pool and GSA Motor Pool Telecom (GSA Fleet):** The arrangement between GSA and customer agencies for motor vehicles is not contractual. Instead, it is authorized by statute and governed by the implementing regulations. This includes reimbursement for mileage and repairs of leased GSA vehicles. See 40 U.S.C. 601-611 and 41 C.F.R. Part 101-39.
2. **Government Printing Office (GPO) and Graphic Support from Program Support Center (PSC):** The FAR, 48 CFR Subpart 8.8, "Acquisition of Printing and Related Supplies," governs all Federal agencies for acquisition of Government printing and related supplies. FAR Section 8.802(a) states that Government printing must be done by the GPO unless, among other things, the printing is specifically authorized by statute to be done by an entity other than the GPO.
3. **Security Work Authorizations (SWA):** Reimbursement for Office of

Personnel Management (OPM) Security Clearance Investigations.

4. **Intergovernmental Personnel Act (IPA) Expenses:** Reimbursement for salaries of temporarily-detailed employees. IPAs may be reimbursable or non-reimbursable and may be entered into with State and Local Governments, institutions of higher education, and Indian Tribal Governments.
5. **Department of State:** Reimbursement to the Department of State for payments made to support FDA employees working in foreign countries, including mandatory trainings through the Department of State for foreign service assignments, not exceeding the Micro-Purchase Threshold (MPT).
6. **GSA Lease Agreements:** Rent on GSA-owned or leased buildings in accordance with 40 U.S.C. § 301 acquired under a Public Service Buildings (PBS) Occupancy Agreement (OA).
7. **Reimbursable Work Authorizations (RWA):** Contractor-performed building renovations and services requested through the GSA. Form 2957 is required for both recurring and non-recurring items.

Office of Facilities Engineering and Mission Support Services (OFEMS) is required to review all RWA's, both agreements initiated by OFEMS, as well as agreements initiated by the Centers/Offices, to provide concurrence on GSA's assessment regarding scope.

8. **Postage Remittance to the U.S. Postal Service (USPS):** Postage expenditures and mailable matter dispatched to the USPS.
9. **Reimbursement for Government Accountability Office (GAO):** Pursuant to 31 U.S.C. §3521 or similar statutorily-directed audit or review.
10. **Security Guard Services Furnished Through the Department of Homeland Security (DHS) Federal Protective Service (FPS):** Pursuant to 40 U.S.C. § 1315 makes DHS responsible for protection of Federal buildings. FDA is required to buy protective services through DHS FPS, unless authorized to do otherwise.
11. **Program Support Center (PSC) Transit Subsidy Program:** Transportation program through GovGo offering transit subsidies to employees who commute to work by public transportation, rail (e.g., subway, commuter, and light rail), bus (e.g., transit authority and commuter), ferry, van pool, or bicycle.
12. **Background Investigations:** Background investigations conducted and in accordance with the Office of Personnel Management (OPM).

- 13. Childcare Subsidy Program:** GSA childcare subsidy program providing financial assistance to eligible families to assist with childcare costs to employees who have children enrolled, or who will be enrolled, in White Oak Childcare Center.

F. Direct Obligations for Other Transactions

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

Note: Items listed in Section D; Table 1, must be created in the Core Purchasing Module.

1. Training:

- a. Commercial and off-the-shelf training courses or services under the MPT (currently \$10,000) must be purchased using the Purchase Card (P-Card). Contact OAGS at: p-cardinquiries@fda.hhs.gov to inquire about alternative purchase methods (i.e., convenience check or purchase order) if the vendor does not accept the P-Card.
- b. Training that falls under 5 U.S.C. 4107 (Academic Degree Training) or tuition-assistance costs, that do not involve the FDA making arrangements or agreements with the educational institution, may be paid via direct obligation.
- c. Per the FDA Purchase Card Program guidelines, P-Card purchases may not be split to stay below the MPT/SAT dollar thresholds for the year.
- d. The following training purchases may **not** be entered as Direct Obligations:
 - (1) P-Card actions over the MPT must follow FAR Subpart 8.4 and the FDA P-Card Program guidelines.
 - (2) Program officials with delegated warrant authority up to \$25,000 may use their P-Card to pay for commercial off-the-shelf training in accordance with their warrant limitations (usually restricted to GSA Federal Supply Schedule). Transactions exceeding the MPT require award in PRISM and reporting in Federal Procurement Data System-Next Generation (FPDS-NG).
 - (3) Training costs over the MPT, but less than or equal to the SAT, must follow SMG 2610.7, Request for Contract for Actions Less than or

Equal to the SAT.

- (4) Training costs over the SAT must follow SMG 2610.1, Request for Contract for Actions Exceeding the Simplified Acquisition Threshold.
- (5) Coaching, Facilitation Services, Consultation Services, or Training that requires development or customization (statement of work) is not considered off-the-shelf Training and must be obtained through OAGS, to include actions that do not exceed the MPT.

Training Purchase Thresholds Table

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

2. Travel:

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

3. **Samples:** Reimbursements to individuals for use of personal funds for sample purchase costs, utilizing form OF-1164.
4. **Imprest Funds:** In accordance with SMG 2310.5, fixed cash, or petty cash funds, in the form of currency, coin, or Government check, may be advanced by an FDA unit to an authorized (designated) employee, solely for providing funds for official purposes, such as reimbursing employees for emergency purchases, investigative expenses, including payments to confidential informants, and other uses, as authorized. Documentation Requirements:
 - a. Payments for miscellaneous purchases will require an OF-1164, Claim for Reimbursement for Expenditures on Official Business. The original receipt(s) for the goods or services purchased must be attached to the OF-1164 (see Appendix B).
 - b. Payments for confidential or undercover investigative expenditures can be advanced or reimbursed using Form OCIF 303021, Office of Criminal Investigations (OCI) Sub-voucher for Confidential Expenditures. Receipts are required for all expenses.
5. **Delivery Services, Federal Express (FEDEX), and United Parcel Service (UPS):** Postage expenditures and mailable matter dispatched to FEDEX and UPS.
6. **Utilities:** GSA provides services for Executive Agencies, as authorized by 40 U.S.C. 501, including procuring and supplying management of public utility services.
 - a. Before FDA may procure utility services directly, FDA must obtain a delegation of authority from GSA.
 - b. If FDA has a valid delegation of authority from GSA to procure utility services directly, FDA can do so at or below the SAT. If above the SAT, you must go through OAGS.
 - c. For utilities that cost more than the SAT, on a yearly basis, the program should initiate a request for contract action and submit to OAGS.

In accordance with the FAR Part 41 – Acquisition of Utility Services, either a contract/order will be established with the utility or there must be documentation established to explain why a contract/order cannot be placed with that particular utility.

7. Telephone Services:

- a. **Mobile Phone Services:** Under Federal Strategic Sourcing Initiative (FSSI) Wireless Program, Federal Agencies may direct order from the Contractor selected in accordance with the FAR 8.405-3. The Program is based on the GSA IT Schedule 70, SIN 132-53.
 - b. **Local Field Office Phone Services:** Phone services for local field office locations that are not centrally-billed under OIMT due to the following:
 - (1) Local phone services unable to be transitioned to Session Internet Protocol (SIP), and/or
 - (2) GSA local phone service is unavailable in the local field office service area.
- 8. Food Purchase:** Food purchases, not associated with travel, may be entered as Direct Obligations in accordance with SMG 2350.5 Conference Approval and Reporting, SMG 2610.22 Award Ceremonies, or SMG 2610.20 Use of Appropriated Funds to Purchase Food. Purchases of food under the MPT must be made utilizing a Purchase Card.
- 9. Promotional Items Purchases:** Logo products that are branded with FDA, Center/ORR/Office, or FDA-initiative logos that are used for the purposes of promotion of a brand, event, conference, service, product, or business line.
- In accordance with SMG 2610.21 Use of Appropriated Funds to Purchase Promotional Items, the Center/ORR/Office must submit an approved Promotional Items Approval Form to the Deputy Chief Financial Officer (CFO).
- 10. Purchase Card (P-Card):** In accordance with the HHS Purchase Card Program, the Government-wide purchase card shall be the preferred method for purchases under the MPT. The FAR currently establishes the MPT at \$10,000, which includes the following supplies and services:
- a. Copier Paper,
 - b. GSA Supplies,
 - c. Office Machine Repairs,
 - d. Small Printing Jobs,
 - e. High-speed Internet,
 - f. Cell Phone Service, and

g. Other Purchases under the MPT.

11. Professional Liability Insurance: The FDA will reimburse 50 percent of the Professional Liability Insurance (PLI) premium, the maximum allowable under the law in accordance with the Office of Financial Management (OFM), for qualified employees who elect to purchase PLI.

FDA employees must submit a reimbursement request in the same fiscal year that the PLI was purchased, utilizing the Form OF-1164 (see Appendix B).

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

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

14. Emergency Salary Advances: In accordance with SMG 2310.3 Emergency Salary Advances, FDA has the authority to issue emergency advances, under certain circumstances, in accordance with U.S. Code and the CFR.

Emergency Salary Advances should be requested using Form 4027 Emergency Payment Request.

6. Reporting and Monitoring.

A. The Office of Finance, Budget, Acquisitions, and Planning (OFBAP) will have monthly reports generated from UFMS and sent directly to the Center/Office Budget Officers for their review to monitor compliance with the standards for the use of direct obligations, as outlined in this SMG and in accordance with the process outlined in Direct Obligation Review Process 2021-OFBAP-OFM-24.

B. Direct Obligations will be monitored for the following:

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

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

7. Responsibilities.

A. Responsibilities of the OFBAP

1. To provide overall guidance for the FDA's use of Direct Obligations, and
2. To review monthly Direct Obligations reports, to contact Center/ORAs/Offices with any questions regarding Direct Obligations, and to resolve issues. (Direct Obligation Review Process 2021-OFBAP-OFM-24)

B. Responsibilities of the Center/ORAs/Office Leadership

In accordance with the OMB Circular A-123 "Management's Responsibility for Enterprise Risk Management and Internal Control," FDA Center/ORAs/Office Leadership is responsible for establishing and maintaining a system of internal controls to achieve the objectives of effective and efficient operations, reliable financial reporting, and compliance with applicable laws and regulations.

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

1. To review transactions for proper use of a Direct Obligation, correct vendor information, correct object class codes, and availability of funds,
2. To ensure individuals are not approving their own transactions,
3. To notify Requester and Approving Official of improper usage of a Direct Obligation, incorrect vendor information, incorrect object class codes, or non-availability of funding,
4. To approve or reject transactions as the final approver,
5. To request revocation of UFMS access for employees not in compliance with this Guide,
6. To plan and report Center/ORAs/Office Direct Obligation usage,
7. To internally review the monthly direct obligations report, answer any questions, and develop a corrective action plan, if any improper transactions are found, and
8. To review hierarchies for Budget Officers and Approvers quarterly.

D. Responsibilities of the Center/ORAs/Office Approver

1. To review transactions for proper usage of a direct obligation, correct vendor

- information, correct object class codes, and availability of funds,
2. To notify Requester of improper usage of a direct obligation, incorrect vendor information, incorrect object class codes, or non-availability of funding,
 3. To approve or reject requisitions, and
 4. To assist Budget Officers in the planning and reporting of all Center/ORR/Office Direct Obligation usage.

E. Responsibilities of the Center/ORR/Office Requester

1. To facilitate the use of the Direct Obligations, and
2. To create requisitions in the iProcurement module and/or the Core Purchasing module.

8. Procedures.

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

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

Acceptable supporting documentation and/or justification includes any materials that substantiate the appropriateness of the Direct Obligation. This includes the following:

- a. Obligations recorded either in the Core Purchasing Module or as N-Type obligations in iProcurement module,
- b. Obligations representing a definite need to purchase the good or service, and
- c. Purchases using legal, appropriated funds.

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

9. Effective Date.

The effective date of this guide is November 10, 2021.

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

Status (I, R, C)	Date Approved	Location of Change History	Contact	Approving Official
Initial	10/14/2008	N/A	OC/OO/OM/OFM	Office of Finance Budget and Acquisitions (OFBA)
Revision	09/24/2020	N/A	OFM	Sahra Torres-Rivera, Deputy Chief Financial Officer (DCFO)
Change	01/07/2021	Section 5.F.8,9	OC/OO/OFBAP/OFM	Sahra Torres-Rivera, Deputy Chief Financial Officer, Office of Finance, Budget, and Acquisitions
Revision	11/03/2021	N/A	OC/OO/OFBAP/OFM	Sahra Torres-Rivera, Deputy Chief Financial Officer, Office of Finance, Budget, and Acquisitions

Appendix A – Reimbursable Work Authorization, GSA Form 2957:

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

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

<https://www.gsa.gov/Forms/TrackForm/32639>.

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

<https://www.gsa.gov/Forms/TrackForm/32631>.

Appendix D – Numbering Conventions

Number	Type of Obligation
114	Reimbursable Work Agreement (RWA)
130	Relocation
202	State Department

Number	Type of Obligation
206	GSA Motor Pool
207	GSA Telephone Services
209	Miscellaneous Obligating Document (MOD)
229	Purchase Card (PCard) or IMPAC MOD

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