EFFECTIVE DATE

(08-29-2019)

PURPOSE

(1)　This transmits the revised IRM 1.14.2, *Supply Purchasing Program*.

MATERIAL CHANGES

(1)　The Integrated Procurement System (IPS) has been replaced by the Procurement for Public Sector (PPS) as of October 16, 2017.

(2)　As of January 1, 2017, the Internal Revenue Service (IRS) instituted a requirement that the IRM address relevant internal controls. This will inform employees about the importance of and context for internal controls by describing the program objectives and officials charged with program management and oversight. Internal controls are the program's policies and procedures which ensure:

    a.　Mission and program objectives are clearly delineated and key terms defined.
    b.　Program goals are established and performance is measured to assess efficient and effective mission and objective accomplishment.
    c.　Program and resources are protected against waste, fraud, abuse, mismanagement and misappropriation.
    d.　Program operations are in conformance with applicable laws and regulations.
    e.　Financial reporting is complete, current and accurate.
    f.　Reliable information is obtained and used for decision making and quality assurance.

EFFECT ON OTHER DOCUMENTS

This IRM supersedes IRM 1.14.2, dated August 22, 2016.

AUDIENCE

Servicewide

        Richard L. Rodriguez

        Chief

        Facilities Management and Security Services

1.14.2
Supply Purchasing Program

Table of Contents

1.14.2.1
(08-29-2019)
Program Scope and Objectives

(1) **Purpose**: The Supply Purchasing Program provides guidance for ordering office supplies. The term **office supplies** include consumable desktop products typically found in an office supply cabinet as well as consumable computer and printer supplies.

(2) **Audience**: Servicewide.

(3) **Policy Owner**: Chief, FMSS.

(4) **Program Owner**: Associate Director, Project Management.

(5) **Primary Stakeholders**: Purchase Cardholders (PC).

(6) **Program Goals**: Reports are provided to the IRS Procurement Contracting Officer based on the merits of the contract.

1.14.2.1.1
(08-29-2019)
Authority

(1) Regulatory requirements for implementing the supply purchasing program include:

    a. Federal Management Regulation (FMR) 102-36.35, Disposition of Excess Personal Property
    b. Federal Acquisition Regulations (FAR) Part 8 ″Required Sources of Supplies and Services″
    c. Javits-Wagner-O'Day Act (JWOD), (41 United States Code (USC) 8501-8506)
    d. *Resource Conservation and Recovery Act (42 USC 6901)*

(2) IRS requirements include the following:

    a. *Internal Revenue Service Acquisition Procedures (IRSAP)*
    b. *Policies Guidance Information (PGI) 1008 Required Sources of Supplies and Services*
    c. *IRSAP Subpart 1008.1 Excess Personal Property, 1008.102 Policy*
    d. *IRSAP Subpart 1001.90 Restricted Purchase List*
    e. *IRS Purchase Card Guide*

1.14.2.1.2
(08-29-2019)
Responsibilities

(1) The Chief, FMSS and the FMSS Territory Managers (TM) will provide support to all IRS business units for supply activities through the Supply Purchasing Program.

(2) The FMSS Office Supply Program Manager provides program management, oversight and guidance for the Federal Strategic Sourcing Initiative Office Supply (FSSI OS) Program.

(3) The FMSS Territory Points of Contact (TPOC) serve as the liaison for the General Services Administration (GSA) and IRS vendor concerns and support.

(4) Business Unit Financial Plan Managers will allocate and account for supply funds.

(5) All managers will:

    a. Designate purchase cardholders to order supplies from approved vendors.
    b. Determine that requested items are essential for efficient operation while avoiding stockpiling.

      c.   Approve all orders.

      d.   Verify that supply expenditures do not exceed allocated funds.

(6)   The IRS Purchase Cardholder will:

      a.   Guard against wasteful practices.

      b.   Limit supply requests to Official Use Only (OUO).

      c.   Place orders that are in compliance with purchase card guidelines.

(7)   All employees are required to conserve and use government supplies economically.

(8)   FMSS Territory Property Officers will arrange for the removal/disposition of any excess usable office supplies.

1.14.2.1.3
(08-29-2019)
Acronyms

(1)   The following acronyms are used throughout this IRM:

Acronym	Definition
BPA	Blanket Purchase Agreements
CO	Contracting Officers
FAR	Federal Acquisition Regulations
FMR	Federal Management Regulations
FSSI OS	Federal Strategic Sourcing Initiative for Office Supplies
GSA	General Services Administration
IPS	Integrated Procurement System
IRSAP	Internal Revenue Service Acquisition Procedures
JWOD	Javits-Wagner-O'Day
OMB	Office of Management and Budget
OUO	Official Use Only
PC	Purchase Cardholder
PGI	Policies Guidance Information
PPS	Procurement Public Sector
TM	Territory Managers
TPOC	Territory Points of Contact

1.14.2.1.4
(08-29-2019)
Related Resources

(1)   IRM 1.14.4, *Personal Property Management*

(2)   IRM 1.35.4, *Purchase Card Program*

1.14.2.2 (08-29-2019) **Federal Strategic Sourcing Initiative for Office Supplies (FSSI OS)**	(1) The Office of Management and Budget (OMB) has mandated that all federal agencies reduce their procurement expenditures. To support federal agencies in this initiative, GSA has established a government-wide strategic sourcing strategy for the purchase of office supply products and commodities under the FSSI OS. The GSA Contracting Officer is the designated official authorized to make changes to the FSSI OS Program.
	(2) The overall goal of the FSSI OS is to offer agencies a fast and effective way to order office supplies and commodities at greater discounted prices, with prompt and cost-effective delivery, and quality customer service.
	(3) Beginning in December 2011, IRS adopted the FSSI OS as the primary method to order office supplies. The supply purchasing process includes ordering, receiving, and accounting for consumable supply items. IRS purchase cardholders must comply with IRS Procurement Acquisition policies and procedures.
1.14.2.3 (08-29-2019) **FSSI OS Overview**	(1) The FSSI OS supply purchasing program allows IRS purchase cardholders to: a. order general office products online or by telephone. b. order and receive environmentally sustainable products. c. anticipate 24-hour delivery time.
1.14.2.4 (08-29-2019) **Methods of Ordering Supplies**	(1) There are two options for ordering supplies: online or phone purchases. These options allow purchase cardholders to receive contract pricing. The order may not exceed the single purchase transaction limit and must not be included on the "Restricted Purchase List". Vendor contact information and detailed ordering procedures are available in the *IRS Purchase Card Guide*.
	(2) Purchase cardholders must make office supply purchases only from the Priority List of Required Sources.
	Note: If an office supply item is not available from the required source, reference the FAR, Part 8.
	(3) Each office must establish adequate safeguards and controls to ensure that acquisitions and issuance of expendable supplies are made for official use only. Each office may establish additional procedures necessary for effective stock control.
	(4) All purchase card transactions must be tracked, as outlined in the *IRS Purchase Card Guide*, and by other methods that may be specified by the Business Unit Financial Plan Manager.
1.14.2.5 (08-29-2019) **Excess Office Supplies**	(1) Under the FMR, 41 CFR 102-36, office supplies are included in the definition of personal property. As with all other personal property, such as furniture or equipment, in the event that excess usable office supplies are accumulated and need to be excessed, submit an OS GetServices ticket following the directions at IRS Source, Office Resources, Office Services, *Non-IT Personal Property Reuse/Recycle/Excess*.