

FORT WORTH DISTRICT

FISCAL YEAR 2007 CLOSE OUT PLAN

Accounting records will be closed on 30 September 2007 as required by USACE. Year-end extensions of financial reporting dates will not be granted; therefore, earlier than normal cutoff dates are prescribed for receipt of financial documents and posting of accounting records for the month of September. Emphasis should be placed on meeting all deadlines established herein as timely close out will impact the Headquarters' upward reporting requirements and the district's ability to open the new fiscal year.

The start time for executing the yearend closeout programs must begin no later than 0200 local time, 1 October 2007. We estimate a downtime of 2 days to accomplish year-end processing.

The UFC anticipates their first disbursements no later than 3 October 2007.

Our expenditure deadlines are 20 September for customer order billings and facility accounts and 23 September for all other expenditures. These deadlines will provide sufficient time for returning expiring funds.

All Division offices will provide Tim Tynes the name of their year end point of contact no later than 31 August 2007 for coordination of all year end activity for their organization. A Core Team member or an individual knowledgeable of CEFMS and the division's financial processes is required. This individual will be responsible for ensuring that all activity is complete for their organization and will remain engaged until the district's financial records are closed.

All responsible employees and team members involved in year end closeout should refer to the 'CEFMS Fiscal Year End Training' located on the SWF intranet, under Resource Management Office, Finance and Accounting Branch.

POC for End of Year financial closeout is Tim Tynes, CESWF-RM-F, 817-886-1415.

PRE-CLOSING REQUIREMENTS

1. **ULO REVIEW** - An Unliquidated Obligation (ULO) Review will be conducted for 100% of obligations. The 100% review is an annual requirement of Public Law, 97-258. The automated ULO review process within CEFMS is being used. Responsible employees have been provided notice, by email, of their open customer orders, commitments, obligations, and accounts payable for review of their validity. Responsible employees will complete all remarks, coordinate necessary adjustments and certify by electronic signature no later than 24 August 2007. Items not completed by 24 August will be coordinated with Division Chiefs.

2. **CUSTOMER ORDERS ADVANCES** - All customer orders with advances that have an estimated completion date of 30 September 2007 must be reviewed. Unused advances must be returned to the customer prior to fiscal yearend closeout. To meet disbursement cutoffs, requests to return advances must be received by the UFC no later than noon 20 September 2007. An extension of the order expiration date must be coordinated with the customer for advances that are needed beyond the fiscal year end. All customer orders with advances must be accepted in CEFMS by 27 September 2007.

3. **PURCHASE REQUESTS** – Responsible employees must insure that all PR&C documents in progress financed by expiring funds or customer orders must be reviewed for validity and obligation potential by 30 SEP 2007. CEFMS End of Year reports are available to be used for this activity. More information for these reports is available on the SWF intranet, under the Resource Management Office, Finance and Accounting Branch.

4. **RESIDUAL CERTIFIED PR&C BALANCES** - Review all certified PR&C documents to ensure residual unobligated balances are cleared. Although all documents should be reviewed on a regular basis, emphasis will be placed on expiring funds early on to afford an opportunity to reuse the funds. The review should also include in-house documents. Release of excess funds can be accomplished in any of the following ways:
 - a. Process a PR&C amendment.

 - b. Use decommitment screen 14.5, Funding Level Decommit, to eliminate the need for amending the PR&C documents. To access screen 14.5, use navigation paths to screens by entering #1, #3, #2, and #8. This process requires that you must be the funded work item responsible employee or a PR&C certifier.

 - c. Allow the PR&C ROLL-OFF program to cancel all remaining PR&C balances.

5. **REMOVAL OF PR&C'S** - Removal of residual PR&C balances remaining on the CEFMS database at year-end will be accomplished by a closing program called PR&C ROLL-OFF. This program is designed to cancel PR&C document balances. Upon opening the database for fiscal year 2008 activity, a second program called PR&C ROLL-ON will be executed which restores all PR&C documents citing non-expiring funds to their previous stage. For this reason, a close review of outstanding PR&C documents must be performed to avoid restoration of unnecessary PR&Cs.

	<u>PR&C Roll-Off</u>	<u>PR&C Roll-On</u>
Civil direct	ALL	NON-EXPIRED ONLY
Civil reimbursable	EXPIRING ONLY	N/A
Military direct	EXPIRING ONLY	N/A
Military reimbursable	EXPIRING ONLY	CARRYOVER ITEMS
Revolving Fund PRIP	ALL	N/A
Revolving Fund reimbursable	EXPIRING ONLY	N/A

6. **OBLIGATIONS** – Responsible employees will coordinate with their Contracting Division POC prior to generating any purchase requisitions citing expiring funds thru 30 September to insure obligations can be processed. All remaining unobligated purchase requisitions funded by expiring appropriations or customer orders will be decommitted. Various end of year related reports are generated daily and are available for all users to monitor their activity. The reports will be closely monitored and coordinated to insure that all obligations are fully executed. Reference the CESWF-RM-F web page for more information. Reference the CESWF-RM-F intranet web site for more information.
7. **AIRLINE OBLIGATIONS** - Government transportation requests (GTR airfare) with excess funds can be de-obligated by the Logistics Office, when the airline ticket has been paid. Airline tickets citing expiring funds must be obligated no later than COB 20 SEP 2007 for travel thru 30 September. This deadline will provide adequate time for the return of any expiring funds. Non expiring funds may be obligated until 28 September.
8. **TRAVEL** - Travel requests must be prepared with sufficient lead time to allow Logistics Office authentication prior to actual travel. Travel expenses will be charged to the fiscal year in which travel occurs. For travel commencing in FY07 and continuing into FY08, the following guidance will be used when funds other than no year funds are cited:
 - a. The obligation for per diem expenses will be prorated between the FY07 and FY08 fund cites. Travel orders will be issued in CEFMS for the period of travel through 30 September 2007. Additionally, a manual travel order will be prepared for the remainder of the travel occurring in FY08. Manual orders will be entered into CEFMS as confirmatory orders once CEFMS is open for FY08 business. Travel orders for FY08 citing FY08 funds cannot be entered into CEFMS until those funds are received.
 - b. Obligations for airfare will be charged to FY08 funds for travel beginning in FY08.
 - c. Beginning 1 September 2007, the UFC will review and de-obligate remaining balances of travel orders that have been financially completed for over 30 days. Offices should review completed travel orders that are less than 30 days old and de-obligate as appropriate.
 - d. Travel during the blackout period (system downtime required to transition to FY08) will require authorization using manually prepared travel orders, followed by entry into CEFMS as confirmatory orders. Logistics Office will maintain a copy of all manual orders. The Travel Requesting Official will initiate the confirmatory order actions.
 - e. Travel order cancellations can be done on Screen 7.53, Travel Order Cancellation. To get to this screen, use navigation paths entering #1, #5 and #7. The traveler or travel approving official is responsible for these actions.
 - f. Travel advances – must be approved by 20 September for FY07 travel. Anything after that date will be done as FY08 business.
 - g. Travel settlements that are approved by the travel approving official by 20 SEP 2007, will be disbursed as FY07 business. Vouchers approved after 20 September will be processed as FY08 business.
 - h. Local travel vouchers should not be entered into CEFMS after 20 September 2007. Hold any local travel vouchers received after 20 September until the database opens for FY08 business.

9. **COLLECTIONS** - The UFC cut-off for certifying collections for FY07 business is COB on 21 Sep 2007. Therefore, collections must be entered into CEFMS and received at the UFC no later than 20 Sep 2007. Collections received in the district and field offices after 20 Sep 2007, should be entered into CEFMS and mailed to the UFC, but they will not be certified for FY07 business. Collections received during the blackout period should be secured in the Authorized Collector's safe and immediately entered into CEFMS and submitted to the UFC once the system is available for FY08 business. The last day scheduled for processing wire transfers and remittance express transactions is 27 September. Sponsors must ensure their financial institution transmits the payment NLT 25 September for processing by the UFC in FY 2007. Payments received after 27 September will be held and processed as FY 2008 business. Contributed funds collections must be registered and fully distributed to ensure that reports reflect the 'true' EOY balances.
10. **DISBURSEMENTS** - The last day for scheduled disbursements will be 25 September 2007 for all payments with a due date of 1 - 5 October 2007 where an invoice has been received and a receiving report entered in CEFMS. Commercial invoices that need to be disbursed by 25 September 2007 must be received by the UFC NLT 19 September 2007.
11. **GOVERNMENT ORDER/GOVERNMENT ORDER PAYMENTS** – Amendments to de-obligate unused funds on MIPRs or government orders must be accepted by the agency performing the work prior to de-obligating the balances in CEFMS. Notice by the agency stating the final bill has been sent (final bill number) is sufficient for de-obligation. Contact the appropriate accounting section for assistance in the de-obligation and closeout of government orders. The UFC will certify all government order bills received by 19 September 2007, on 24 September. Any government bills received after 19 September, other than Corps-to-Corps, will be held for FY08 business.
12. **RESPONSIBLE EMPLOYEES and ROLES** – In the event that responsible employees are unable to record or process transactions, due to TDY or other extenuating circumstances, procedures must be established to ensure that the above deadlines are met. Assignments of Alternate Responsible Employees and PR assignments should be done in advance, by the Responsible Employee.
13. **VISA STATEMENTS** – September VISA statement information will be available on the Access On-Line website after 19 September. The September VISA statements must be certified in CEFMS 23 September. The input of the credit card statement will reflect as expenditures. Those statements prepared in this manner will not require an accrual. Any additional items to be received by 30 September, but not invoiced should be entered as accruals by 23 September.
14. **SF-1164s** – Miscellaneous Disbursement (SF1164) requests must be submitted to SWF-RM-F by COB 19 September 2007 in order for submission to the UFC by their deadline of 20 September. Any SF1164 submitted after that date will be processed as FY08 business. Any SF-1164 funded by an expiring appropriation, not certified and paid in FY 2007, will be dropped off the books. A new SF-1164 will need to be established using current appropriation.
15. **RECEIVING REPORTS** - Receiving reports must be entered by COB 23 SEP 2007, in order to have all expenditures recorded by this date.
 - a. Receiving reports must be executed immediately upon receipt of goods or services to avoid payment delays caused by the year end close blackout period. Each office must ensure all receiving actions, both current and backlog, are accomplished by 23 SEP 2007.
 - b. Contracting CORs must monitor each of their ENG93 contracts closely in September. ENG93 payments must be certified by the project manager and the COR by 23 September. This will allow sufficient time for processing S&A transfers.
 - c. Signed copies of non-Corps government order billings should be forwarded to UFC for FY07

payment for UFC receipt no later than 19 SEP 2007.

d. Other miscellaneous purchases, SF44 and BPA calls, require receiving reports/accruals for the goods and services received by COB 23 SEP 2007. For credit card statements and receiving reports, see item 13.

16. **ACCRUALS** – Accruals will reflect those expenses incurred through 30 SEP 2007 for which goods or services have been received, but not invoiced. In these cases, the disbursement generally should occur in October. Care should be taken to accrue cost only to the level of work performed through the end of the fiscal year. The cutoff for accruals is COB 23 SEP 2007. Early accruals should be avoided. Unnecessary early accruals must be reversed in order the payment to occur. Reversals slow the payment process and restrict the ability to provide timely payments. Care must be taken to ensure accruals are not processed where a receiving report is more appropriate, i.e., receipt of invoice. Where goods have been delivered, but not received in CEFMS, notify the appropriate official or organization to process the receiving report.

a. Users must have the Accrual authority role to record accruals. These individuals are required to maintain supporting documentation for audit purposes. Accruals exceeding \$100,000 must be approved by RM-F PRIOR to input. Documents may be sent via email or faxed (fax number 817-886-6428) to the attention of Tim Tynes. These accruals must be provided to CESWF-RM-F by COB 20 September for review prior to input by the 23 September expenditure cut off.

b. The UFC will generate Corps-to-Corps government order billings 21 September. Non-Corps government orders may be accrued for September costs. Contact the agency for a cost estimate.

c. September 2007 accruals will be reviewed by RM-F for validity. Any questionable accruals will be discussed with the organization and determination made as to the appropriateness of the accrual amount.

d. Accruals relating to customer orders must be entered by COB 20 September, in order to be reflected in the customer order billings generated 21 September.

e. Accruals will not be entered for the purpose of meeting expenditure targets.

f. Accruals will not be reversed until input of the receiving report or in the case of miscellaneous purchases, completion of the statement.

g. Incentive award accruals will be recorded by SWF-RM-F (Pam Tynes, 817-886-1424) for those awards for which a copy of the executed RPA is provided to SWF-RM-F by the recipient's office.

17. **COST TRANSFERS** - Cost transfers relating to a customer order must be done by COB 20 September, to be reflected in the customer order billing 21 September. All other cost transfers must be completed by COB 23 SEP 2007. The cost transfer permissions will be removed 24 September.

18. **FACILITY ACCOUNTS** - Facility Account Distributions are the sale of expenses captured in a facility account to ultimate charge account(s). The distributions may be performed early during the month of September. However, the cut off date for having all costs recorded in CEFMS for the final facility distribution is COB 21 SEP.

19. **CUSTOMER ORDERS/CUSTOMER ORDER BILLING** - Available fund balances must be reviewed to ensure accuracy and potential for utilization or return. Coordination will be with the RM-B. The UFC will generate customer order billings, to include credit receivables, on all databases on 1 September 2007 (August bills) and again on 21 September 2007 (September bills). Any distributions, cost transfers and/or accruals relating to customer orders must be completed by COB 20 September, in order to be reflected in the last billing for September. Any of these actions done after 20

September will be reflected in the October billing.

20. **TRAINING** - RM-F will coordinate with the UFC on requirements for costing of PROSPECT training and will advise on posting accruals.
21. **LABOR** – All labor will be recorded for labor thru 30 September. T&A should be recorded as accurately as possible within the constraints of the established cutoffs to limit the number of corrections entries.
 - a. The critical pay period ending dates for September/October are 1 September, 15 September, 29 September and 13 October.
 - b. The cutoffs and required actions for August, September and October:
 - 27 August:** T&A cut off for PPE 1 Sept. The early date is necessary due to Labor Day holiday.
 - 13 September:** T&A cut off for PPE 15 September. Actual T&A is recorded through 13 Sept with estimates being entered for 14 - 15 September. Supervisors sign T&A data by COB this date.
 - 17 September:** corrections made for PPE 15 September.
 - 18 September:** Early EOM labor for 16 - 29 September. Timekeepers will enter actual T&A for 16 - 18 September and estimated labor for 19 – 29 September. Supervisors will sign T&A data by COB 20 September.
 - 24 September:** PPE for 13 October opened for posting 30 September labor estimate. Timekeepers will complete tour of duty edits through 30 September. Supervisors will sign T&A data by COB this date.
23. **CEFMS Contingency Plan** - In the event of extended CEFMS down time during 30 September, 2007 the following procedures will be followed:
 - a. SWF-RM-F will coordinate the status of CEFMS via email and year end POCs.
 - b. Funds will be received by fax and maintained for input into CEFMS once the system is available. The availability of the funds will be coordinated with the responsible employees. Purchase requests will be prepared using the DA Form 3953. These documents will be coordinated with the responsible employee for the work item(s) cited. The responsible employee is responsible for monitoring the availability of funds for the subject work item. Upon the availability of CEFMS and input of funds in CEFMS – the pr&cs will be input as soon as possible. Obligations will be prepared manually and held for input into CEFMS. Travel orders will be prepared manually and held for input into CEFMS.