

FISCAL YEAR 2004
CLOSEOUT PLAN OF OPERATIONS

The following cutoff dates and POCs for the UFC are provided to assist with your FY 04 closeout plan.

1. **Accounts Payable:** By 24 September 2004 the UFC will disburse all payments with due dates of 1 through 8 October 2004 where an invoice has been received and a receiving report has been entered in CEFMS. Commercial invoices, imprest fund reimbursements and Bank of America payments to be disbursed by 24 September 2004 must be received by the UFC NLT 17 September 2004. The UFC accounts payable POC is Lucius Othman, (901) 874-8556, Fax (901) 874-8565.

2. **Government Purchase Cards:** All government purchase card payments must be certified in CEFMS by the Districts before COB 27 September 2004. The UFC government purchase card POC is Jeremy McEntire, (901) 874-8671, Fax (901) 874-8591.

3. **Travel:** Travel advances and TDY travel settlement vouchers that are approved by a travel approving official by 17 September 2004 will be disbursed as FY 04 business. Travel advances or TDY travel settlement vouchers that are approved after 17 September 2004 will be processed as FY 05 business. Local travel vouchers should not be entered into CEFMS after 17 September 2004. Please hold any local travel vouchers received after 17 September 2004 until the database has been opened for FY 05 business. The UFC travel POC is Brenda Mixon, (901) 874-8642, Fax (901) 874-8570.

4. **Travel Deobligations:** On those sites for which UFC processes TDY and invitational travel deobligations, we will begin deobligating travel orders that have been financially completed for over 30 days on a daily basis starting 1 September 2004. All other activities should deobligate their travel orders that have been financially completed for over 30 days. Each activity should review completed travel orders that are less than 30 days old and deobligate as appropriate. The UFC POC for travel deobligations is Skip Valente, (901) 874-8514, Fax (901) 874-8573.

5. **Disbursements:** The last day for scheduled disbursements is 28 September 2004. We estimate that the first UFC disbursements for FY 05 will be made no later than 4 October 2004. Any disbursements that require immediate UFC collection (example: payroll transactions and IPAC workarounds) must be disbursed by 21 September 2004. Any Corps checks disbursed after 21 September 2004 for immediate collection will be processed as FY 05 business. Requests for the return of funds from advance accounts and local cost share accounts as well as Miscellaneous Disbursement (SF1164) requests must be submitted to the UFC by 20 September 2004. Any SF1164 or return advance requests received after that date will be processed as FY 05 business. All disbursing trace errors must be cleared by 27 September 2004. The UFC disbursement POC is Anne Schmitt-Shoemaker, (901) 874-8648, Fax (901) 874-8574.

6. **Collections:** The last day scheduled for processing collection vouchers, wire transfers and remittance express transaction is 23 September 2004. Any collection vouchers, wire transfers and remittance express transactions received after 23 September 2004 will be processed as FY 05 business. The UFC collection POC is Nancy Nemnich, (901) 874-8432, Fax (901) 874-8572.

7. **Distributions:** Sale of expenses captured in a facility account must be distributed to the "ultimate charge" account by 21 September 2004. The UFC distribution POC is Mary George, (901) 874-8641, Fax (901) 874-8562.

8. **Credit Cards:** As part of the FY 04 year-end closeout, credit card terminals that are **not National Recreation Reservation System (NRRS)** terminals should be closed on 24 September 2004. After reopening, terminals must remain open and not closed again until 1 October 2004. **This is only for those credit card terminals that are not NRRS.** Any credit card sales that occur from 25 - 30 September 2004 will be received and processed by Bank America to U.S. Treasury as a 1 October 2004 sale and deposit. This will allow sufficient time to verify the non-NRRS credit card sales to the deposit at U.S. Treasury and record the collection/deposit in CEFMS for FY 04 business prior to closing the database for FY 04. Please ensure all appropriate officials are aware of this requirement. The UFC POC for credit cards is Melva (Lou Ann) Kelley, (901) 874-8595, Fax (901) 874-8574.
9. **Direct Deposits:** The last day scheduled to process direct deposits for FY 04 is 23 September 2004. Hold all direct deposits after 23 September 2004 until 1 October 2004. There should be no SF-215 dated between 24 September 2004 and 30 September 2004. Fax a copy of the SF-215s along with backup for those direct deposits that occur from 20 - 23 September 2004 to the UFC at (901-874-8572). The faxed copies will allow time to verify and process all direct deposits for FY 04 in CEFMS prior to closing the database for year-end. Please ensure all appropriate officials are aware of these requirements. The UFC POC for the direct deposit closeout procedure is Nancy Nemnich, (901) 874-8432, Fax (901) 874-8572.
10. **Customer Order Billing:** We will generate customer order billings, to include credit receivables, on all databases on 1 September 2004 (August bills) and again on 22 September 2004 (September bills). Ensure that all bills citing closing appropriations are processed NLT 31 August 2004. You may call the POC when the cost is in and they can produce bills on the specific accounts. The UFC POC for customer order billing is Sheila Falkner, (901) 874-8462, Fax (901) 874-8569.
11. **Government Order Payments:** By 21 September 2004, we will certify all government order bills received by the UFC NLT 18 September 2004. The UFC POC for government order payments is Sheila Falkner, (901) 874-8462, Fax (901) 874-8569.
12. **Passbacks & Cost Transfers:** We will certify passback and cost transfer transactions twice weekly during September. The last day that passback transactions and/or cost transfers will be certified for FY 04 business will be 21 September 2004. All passbacks that cite closing appropriations **must** be processed early in September. The UFC POC for passback and cost transfer certification is Nancy Nemnich, (901) 874-8432, Fax (901) 874-8574.
13. **Payroll Transactions:** Post the SF-1166 for actual payroll transactions through pay period ending 18 September 2004. PR&Cs should be entered into CEFMS for awards submitted to DFAS-Denver. Awards disbursed by DFAS-Denver must be accrued in CEFMS by 21 September 2004. Accrue all awards that will be paid before 30 September 2004. This will assist in clearing out of balance conditions on the Revolving Fund cash reconciliation. **Do not post any estimated SFs -1166.** The UFC POC for Revolving Fund cash reconciliation is Mary George, (901) 874-8641, Fax (901) 874-8563.
14. **S&A Transfers:** By 13 September 2004, transfer S&A for August 2004. Transfer S&A for September 2004 by 29 September 2004. Absolutely no S&A transfers should be processed after 29 September 2004. The UFC POC for S&A Transfers is Mary George, (901) 874-8641, Fax (901) 874-8563.

15. **Plant Increment and Depreciation Transfers:** Transfer plant increment and depreciation by 17 September 2004. Ensure that there is someone available at the activity with PBAS authority to process the FAD on 23 or 24 September 2004. The UFC POC for plant increment and depreciation transfers is Mary George, (901) 874-8641, Fax (901) 874-8562.

16. **Transfers In & Out:** Ensure that all intra-Corps transfers-out have had all transfers-in recorded within CEFMS by 20 September 2004. This will assist in the CFO elimination process. The UFC POC for transfers-in & out for Revolving Fund is Sharon Cave, (901) 874-8583, Fax (901) 874-8623. The UFC POC for Civil Works funds is Susan Davis, (901) 874-8439, Fax (901) 874-8623.

17. **Insurance Casualty Loss Transfer:** Transfer insurance casualty loss by 27 September 2004. Fax a CEFMS print screen of this transfer to Mary George at (901) 874-8563 and to Judy Weese, HQ02 at (703) 428-6284. Abnormal balances in SGL 2920.10 may indicate that this transfer is necessary. The UFC POC for the insurance casualty loss transfer is Mary George, (901) 874-8641, Fax (901) 874-8563.

18. **Accruals:** Only valid accruals should be entered after all payment cut off dates are passed. The UFC payment schedule is established to ensure that vendors receive timely payment. Early accruals slow the payment process and restrict our ability to provide timely payments. Unsupported accruals erroneously overstate both cost of operations and liabilities reported on the CFO financial statements. Appropriate documentation is necessary to enter an accrual in CEFMS. Reasonable documentation is generally considered documentation that would allow another reasonably knowledgeable individual to come to the same logical conclusions. Individuals authorized to record accruals are responsible for retaining documentation sufficient to support each accrual, which will be subject to audit.

19. **Intra-Governmental Payments and Collections (IPAC):** The last day to process payments or collections for transactions that affect our Trading Partners through the Goals II IPAC system is 23 September 2004. Any transactions received after the 23rd will be held and processed in October 2004. The UFC POC for IPAC transactions is Michael T. Rye, (901) 874-8543, Fax (901) 874-8572.