

**FISCAL YEAR 2007  
CLOSEOUT PLAN OF OPERATIONS**

The following cutoff dates and POCs for the UFC are provided to assist with your FY 2007 closeout plan.

1. **Accounts Payable:** By 25 September 2007 the UFC will disburse all payments with due dates of 1 through 9 October 2007 where an invoice has been received and a receiving report has been entered in CEFMS. Commercial invoices and Bank of America payments to be disbursed by 25 September 2007 must be received by the UFC NLT 18 September 2007. The UFC accounts payable POC is Lucius Othman, (901) 874-8556, Fax (901) 874-8731 or 8732.
2. **ENG-93:** ENG-93 payments must be certified by the Project Manager and the COR no later than noon CST 24 September 2007. The UFC will disburse the ENG-93 payments 25 September 2007. Any ENG-93s entered in CEFMS after the 24 September 2007 cutoff will be held and processed in FY 2008 business. This will allow sufficient processing time for S&A transfers. The UFC ENG-93 POC is Lucius Othman, (901) 874-8556, Fax (901) 874-8731 or 8732.
3. **Government Purchase Cards:** All government purchase card payments must be certified in CEFMS by the Districts by COB 24 September 2007. The UFC government purchase card POC is Jeremy McEntire, (901) 874-8671, Fax (901) 874-8591.
4. **Travel:** Travel advances and TDY travel settlement vouchers that are approved by a travel approving official by 20 September 2007 will be disbursed as FY 2007 business. TDY travel settlement vouchers that are approved after 20 September 2007 will be held and processed as FY 2008 business. Local travel vouchers should not be entered into CEFMS after 20 September 2007. Please hold any local travel vouchers received after 20 September 2007 until the database has been opened for FY 2008 business. The UFC travel POC is Brenda Mixon, (901) 874-8642, Fax (901) 874-8570.
5. **Travel Deobligations:** On those sites for which UFC processes TDY and invitational travel deobligations, we are deobligating travel orders that have been financially completed for over 30 days with a residual balance of less than \$2,000.00 on a daily basis. The UFC requires a directive from the site for those which have been financially completed for over 30 days but have a residual balance over \$2,000.00. The sites need to be reviewing these balances and advising the UFC of any action required. 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 Alice Stevens, (901) 874-8715, Fax (901) 874-8562.
6. **Disbursements:** The last day for scheduled disbursements is 25 September 2007. We estimate that the first UFC disbursements for FY 2008 will be made no later than 3 October 2007. Any disbursements that require immediate UFC collection (example: payroll transactions and IPAC workarounds) must be disbursed by 20 September 2007. Any Corps checks disbursed after 20 September 2007 for immediate collection will be held and processed as FY 2008 business. Requests for the return of funds from advance accounts and local cost share accounts must be submitted to the UFC by 20 September 2007. Return advance requests received after 20 September 2007 will be processed as FY 2008 business.

All disbursing trace errors must be cleared by 26 September 2007. The UFC disbursement POC is Anne Schmitt-Shoemaker, (901) 874-8648, Fax (901) 874-8574.

7. **SF - 1164s:** SF-1164 requests and supporting documentation must be received by the UFC by 20 September 2007. 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 in CEFMS in FY 2008 using a **current** appropriation. Any SF-1164s received after 20 September 2007 will be held and processed as FY 2008 business. The UFC SF1164 POC is Minor Bowens, (901) 874-8505, Fax (901) 874-8591.

8. **Collections:** The last day scheduled for processing check collection vouchers is 21 September 2007. All receiving office vouchers (ROVs) must be received at the UFC NLT 20 September 2007 for processing in FY 2007. Any check collection vouchers received after 20 September 2007 will be held and processed as FY 2008 business.

The last day scheduled for processing wire transfers and remittance express transactions is 27 September 2007. Sponsors must ensure their financial institution transmits the payment NLT 25 September 2007 for processing by the UFC in FY 2007. Payments from sponsors received after 27 September 2007 will be held and processed as FY 2008 business. The UFC collection POC is Anne Schmitt-Shoemaker, (901) 874-8648, Fax (901) 874-8574.

9. **Distributions:** Sale of expenses captured in a facility account must be distributed to the "ultimate charge" account by 20 September 2007 in order to be included in the 21 September 2007 billing. The UFC distribution POC is Mary George, (901) 874-8641, Fax (901) 874-8573.

10. **Credit Cards:**

a. **For Recreation Fees:** As part of the FY 2007 year-end closeout, credit card terminals that are **not National Recreation Reservation System (NRRS)** terminals should be closed on 23 September 2007. After reopening, terminals must remain open and not close again until 1 October 2007. **This is only for those credit card terminals that are not NRRS.** Any credit card sales that occur from 24 - 30 September 2007 will be received and processed by Bank of America to U.S. Treasury as a 1 October 2007 sale and deposit. This will allow sufficient time to verify the non-NRRS recreation fee credit card sales to the deposit at U.S. Treasury and record the collection/deposit in CEFMS for FY 2007 business prior to closing the database for FY 2007.

b. **Credit Cards for other than Recreation Fees:** As part of the FY 2007 year-end closeout, credit card terminals that are not for recreation fees should be closed on 26 September 2007. After reopening, terminals must remain open and not close again until 1 October 2007. Any credit card transaction that occurs from 27 - 30 September 2007 will be received and processed by Bank of America to the U.S. Treasury as a 1 October 2007 sale and deposit. This will allow sufficient time to verify the non-recreation fee credit card transactions to the deposit at the US. Treasury and record the collection/deposit in CEFMS for FY 2007 prior to closing the database for FY 2007.

c. 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.

11. **Direct Deposits:** The last day scheduled to process direct deposits for FY 2007 is 24 September 2007. Hold all funds to be direct deposited after 24 September 2007 until 1 October 2007. **There should be no SF-215s dated between 24 September 2007 and 30 September 2007.** Fax a copy of the

SF-215s along with backup for those direct deposits that occur from 19-23 September 2007 to the UFC at (901-874-8572). The faxed copies will allow time to verify and process all direct deposits for FY 2007 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 Anne Schmitt-Shoemaker, (901) 874-8648, Fax (901) 874-8574.

12. **Customer Order Billing:** Ensure that all bills citing closing appropriations are processed NLT **31 August 2007**. USACE activities should call the UFC POC when all costs to be charged to the closing appropriation have been applied to the customer order. The UFC will produce bills on the specific orders. Any customer order billing citing a closing appropriation processed in September 2007 may be rejected by the customer due to a lack of processing time. If this occurs, it may result in the USACE activity absorbing the loss.

The UFC will generate customer order billings, to include credit receivables, on all databases on 4 September 2007 (August charges) and again on 21 September 2007 (September month-to-date charges). Recommend activities process their facilities distributions prior to 21 September 2007 to ensure the charges are included in the 21 September billing. **Recommend activities process early labor cutoff on 19 September 2007 so distributions can occur on 20 September 2007 so charges will appear in the 21 September billings.** After the 21 September 2007 billings are generated, charges to other USACE activities will be processed by UFC as disbursements on the ordering activities' database by 25 September 2007. The UFC POC for customer order billing is Pamela Kildow, (901) 874-8471, Fax (901) 874-8569.

13. **Government Order Payments:** By 24 September 2007, the UFC will certify all government order bills received by the UFC NLT 19 September 2007. Any transactions received after the 19th, other than Corps-to-Corps billings, will be held and processed as FY 2008 business. The UFC POC for government order payments is Pamela Kildow, (901) 874-8471, Fax (901) 874-8569.

14. **Passbacks & Cost Transfers:** The UFC will certify passback and cost transfer transactions twice weekly from 1 - 17 September and daily from 18 - 28 September. The last day that passback transactions and/or cost transfers will be certified for FY 2007 business will be 28 September 2007. **The switch to cut-off passbacks, cost transfers, distributions and cash awards will be triggered for J1 and J2 at 0930 Central Time (CT), P0 at 1400 CT, E7 at 1530 CT, and all others at 1800 CT on 28 September 2007.** All passback and cost transfer transactions that cite closing appropriations **must** be processed early in September. See Enclosure 6 for all process type codes that create passbacks. These processes can not be accomplished once the cut-off trigger has been set. The UFC POC for passback and cost transfer certification is Anne Schmitt-Shoemaker, (901) 874-8648, Fax (901) 874-8574.

15. **Payroll Transactions:** Post the SF-1166 for actual payroll transactions through pay period ending 15 September 2007. PR&Cs should be entered into CEFMS for awards submitted to DFAS-Denver. Awards disbursed by DFAS-Denver supported by a reimbursable order must be accrued in CEFMS by 20 September 2007 to be included in the 21 September 2007 billing. Accrue all awards that will be paid before 30 September 2007 by the deadline in paragraph 14 above. This will assist in clearing out of balance conditions on the Revolving Fund cash reconciliation. **Do not post any estimated SF-1166s.** The UFC POC for Revolving Fund cash reconciliation is Candice Smith, (901) 874-8753, Fax (901) 874-8573.

16. **S&A Transfers:** By 11 September 2007, transfer S&A for August 2007. Transfer S&A for September 2007 by 27 September 2007. Absolutely no S&A transfers will be processed after 27

September 2007. The UFC POC for S&A Transfers is Mary George, (901) 874-8641, Fax (901) 874-8573.

17. **Plant Increment and Depreciation Transfers:** Transfer plant increment and depreciation by 19 September 2007. Ensure that there is someone available at the activity with PBAS authority to process the FAD on 20 or 21 September 2007. The UFC POC for plant increment and depreciation transfers is Mary George, (901) 874-8641, Fax (901) 874-8573.

18. **Transfers In & Out:** Ensure that all intra-Corps transfers-out have had all transfers-in recorded within CEFMS by 20 September 2007. This will assist in the CFO elimination process. The UFC POC for transfers-in & out for Revolving Fund is Candice Smith, (901) 874-8753, Fax (901) 874-8573. The UFC POC for Civil Works funds is Brenda Carter, (901) 874-8703, Fax (901) 874-8573.

19. **Insurance Casualty Loss Transfer:** Transfer insurance casualty loss by 27 September 2007. Fax a CEFMS print screen of this transfer to Mary George at (901) 874-8573 and to Raymond Hann, HQ02 at (703) 428-6284. The UFC POC for the insurance casualty loss transfer is Mary George, (901) 874-8641, Fax (901) 874-8573.

20. **Accruals:** Only valid accruals should be entered after all payment cut-off dates are passed. The last scheduled payment date is 26 September 2007. The UFC payment schedule is established to ensure timely payments. 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. Reference CFO Information Paper Issue #8: Proper recording of Accounts Payable / Accruals issued by Mike Walsh, CEFM-F, 24 June 2005.