



**DEPARTMENT OF THE ARMY
U.S. ARMY CORPS OF ENGINEER
FINANCE CENTER
5722 INTEGRITY DRIVE
MILLINGTON TENNESSEE 38054-5005**

CEFC-Z (37)

19 July 2007

MEMORANDUM FOR Commanders/Directors, All USACE Commands, Attn: Resource Managers and Finance and Accounting Officers

SUBJECT: Fiscal Year 2007 Closeout Plan of Operations for the U.S. Army Corps of Engineers (USACE)

1. All activities should develop their own fiscal year-end closeout plan. Due to required cut off dates established by Treasury and other systems, **the dates established in the enclosed closeout documents are firm and cannot be changed.** Please use sound accrual accounting to ensure all costs are properly recorded. Necessary closeout actions are provided in Enclosure 1. A copy of the closeout plan of operations for the USACE Finance Center (UFC) is provided in Enclosure 2.
2. Your closeout plan must include a 100% review of unliquidated obligations and a review of all customer orders with expiring and closing source appropriations. You must take appropriate action on those customer orders. The closeout process must begin as soon as possible after midnight on 30 September 2007. Recommend activities process early labor on 19 September 2007 so distributions can occur on 20 September 2007 to be included in the 21 September 2007 billings. The IPAC cutoff will be 21 September 2007. There will be no exceptions to the cut-off dates for certifying passbacks or cost transfers.
3. Please provide us the **name, office phone and home phone** of the Resource Manager, F&A Officer, Budget Officer, and all individuals responsible for CEFMS database closeout and the individuals responsible for assisting us in resolving month-end and fiscal year-end report problems. Provide the information for your Points of Contact (POC) to Karen.g.Duncan@fc02.usace.army.mil by 3 August 2007. Specify in the email which individuals are responsible for CEFMS database closeout and which are responsible for resolving report problems.
4. You must review and certify year-end reports via the Corps of Engineers Enterprise Management Information System (CEEMIS). Our POC for automated certification in CEEMIS is Randy Snodgrass, (901) 874-8626. Each Commander/Director is the allotment holder and is responsible to "certify" reports. Certification authority can be delegated in writing, but cannot be delegated below the Director, Resource Management/Comptroller. The original delegation of authority memorandum should be

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retained by the individual designated the authority. By 31 August 2007, please fax a copy of the delegation letter to Randy Snodgrass at (901) 874-8591 or email it to him at Gary.R.Snodgrass@usace.army.mil. The due dates for the CEEMIS certifications are listed in Enclosure 5.

5. Instructions covering fiscal year-end processing for funds being executed by the Army may be obtained from the following Internet address:

<http://www.asafm.army.mil/secretariat/document/dfasPM/PMimp/2007/07ye-ari-fearmy.doc>. If you have received funds for payment on a cancelled appropriation, these funds must be fully executed in FY 2007 or they must be returned. Reference documents are located at:

<https://dfas4dod.dfas.mil/centers/dfasin/library/ar37-1/index.htm> DFAS 37-1, chapter 16, paragraph 160606.A. The 2006 Year-End Closing User's Manual is located on the UFC website at <http://www.fc.usace.army.mil>, click on Systems, then CEFMS User Manuals. It is the first document. This manual can be used as a guide to prepare for closeout. The 2007 Year-End Closing User's Manual will be available on the UFC website in early September.

6. Our POCs for Military, Revolving Fund and Civil reports are provided in Enclosure 3. Our POCs for performing the year-end closeout are provided in Enclosure 4. POCs for CEFMS year-end systems issues are Stephanie Mathewson, (256) 864-1844, Sandy Eckley, (256) 864-1802, and Sherry Cahill, (256) 864-1853. The Fiscal Year 2007 report due dates for the reports that you are responsible for are provided in Enclosure 5.

7. My POC for this memorandum is Karen G. Duncan, (901) 874-8431.


CYNTHIA R. BLEVINS
Director, USACE Finance Center

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