

**DEPARTMENT OF THE ARMY
HEADQUARTERS, U.S. ARMY SIGNAL CENTER AND FORT GORDON
Fort Gordon, Georgia 30905-5735**

USASC&FG Circular
No. 37-1

3 September 2009

**Expires 15 OCTOBER 2009
Financial Administration
FISCAL YEAR 2009 CLOSEOUT PROCEDURES**

Summary. This circular establishes year-end closeout procedures for fiscal year 2009 resources.

Applicability. This circular is applicable to all for control, utilization, and procurement of resources. The applicability of this circular to the research, development, test, and evaluation Army appropriation will only apply to 2d year (expiring funds).

Suggested improvements. The proponent of this circular is the Directorate of Resource Management (DRM). Users may send comments and suggested improvements on Department of the Army (DA) Form 2028 (Recommended Changes to Publications and Blank Forms) to Commander, U.S. Army Signal Center and Fort Gordon, ATTN: ATZH-RMA, Fort Gordon, Georgia 30905-5735 and/or submit DA Form 1045 (Army Ideas for Excellence Program (AIEP) Proposal) to the installation AIEP coordinator at Installation Management Command (IMCOM) Garrison, U.S. Army Signal Center and Fort Gordon, ATTN: IMSE-GOR-RMM.

Availability. This publication is only available on the USASC&FG publications website at <http://www.gordon.army.mil/dhr/DocMgt/docmgt.htm>.

Contents

	Paragraph	Page
Purpose.....	1	2
Objectives.....	2	2
Policies-Funding.....	3	2
Responsibilities-Funding.....	4	3
Policies-Manpower.....	5	18
Appendixes		
A. Working Program Budget Advisory Committee Membership.....		19
B. Required FY09 Year-End Closeout Actions.....		21
C. DFAS Checklist for FY09 Year-End Closeout Actions.....		26
D. Activities/Directorates Checklist for FY09 Year-End Closeout Actions.....		27
E. DRM/RMO Checklist for FY09 Year-End Closeout Actions.....		29
F. DOL/DOC Checklist for FY09 Year-End Closeout Actions.....		33
G. Checklist for Preventing Wasteful Year-End Spending.....		35
H. FY09 Cut-off Dates for Submission of Purchase Request to DOC		39
I. IMCOM FY09 Closeout Schedule.....		42

1. Purpose.

a. To prescribe installation policies, responsibilities, and procedures for fiscal year-end control and utilization of fiscal year 2009 (FY09) resources and initial procedures for fiscal year 2010 (FY10) startup.

b. To document agreement between the installation and Defense Finance and Accounting Service (DFAS) of Rome, New York for Senior Mission Commander (SMC) and DFAS of Indianapolis, Indiana for IMCOM, on year-end accounting requirements.

2. Objectives.

a. Provide the plan for an orderly and efficient closeout FY09 operations.

b. Achieve effective utilization of available resources in accordance with (IAW) prescribed priorities and policies.

c. Control available funds within limitation levels set forth on fund allowance documents.

d. Control civilian manpower within the available funding levels.

e. Submit year-end financial accounting reports supported by valid obligations, unliquidated obligations, and disbursements.

3. Policies-Funding.

a. The Program and Budget Division (PBD), DRM is the central point from which Fort Gordon's SMC, U.S. Army Training and Doctrine Command (TRADOC) annual funding programs (AFPs) are controlled. The Garrison Commander Resource Management Office (GRMO) is the central point from which Fort Gordon's Garrison Commander; IMCOM AFPs are controlled. **ALL INQUIRIES FROM HIGHER HEADQUARTERS OR ANY OTHER SOURCE RELATIVE TO ACCEPTANCE OR WITHDRAWAL OF DIRECT AND FUNDED REIMBURSABLE AUTHORITY WILL BE COORDINATED WITH THE BUDGET OFFICER.** The FY09 year-end closeout will be organized, planned, coordinated, and controlled by the Working Program Budget Advisory Committee (WPBAC) with policy and guidance from the Program Budget Advisory Committee (PBAC). The DRM budget officer is chairman of the WPBAC. Members are listed in appendix A. The WPBAC will maintain various charts depicting the year-end closeout plan, unfinanced requirements (UFR) lists, and fund utilization, as appropriate. The WPBAC will coordinate response to any other year-end data calls or tasking. Appendix B, Required FY09 Year-end Closeout Actions, lists a chronology of required events (dates are tentative and subject to change by PBD, DRM, SMC, and GRMO depending on actual requirements or direction from higher headquarters). Appendixes C through F contain individual chronology of events based on major players and activities. **(ALL DEVIATIONS FROM THE REQUIREMENTS OR SCHEDULES IN THIS CIRCULAR WILL BE APPROVED IN ADVANCE BY THE DRM AND GRMO.)** All activities will comply with the schedules in

appendix B and the monthly installation financial schedule. Closeout for IMCOM GRMO dates is contingent upon receipt of IMCOM-SE FY09 Fiscal Year-end guidance. If dates change, activities will be notified by appropriate action by DRM, SMC and GRMO.

b. Proper utilization of Fort Gordon's Mission Support Partners and all other Army's AFP is critically important. Individual organizations will develop their own mission or base operations lists in the event that year-end funds become available. Preliminary requirements for these lists will be initiated by and coordinated through the PBD, DRM, SMC and GRMO, in the 3d quarter, FY09 with periodic updates thereafter. High dollar value and readily manageable items should be the core of the lists.

c. Certification authority for Fort Gordon is centralized in the DRM, GRMO or other servicing resource management office. It is imperative that commitments and obligations are current and valid at all times. PBD, DRM will ensure that all TRADOC commitments and obligations are valid and posted up-to-date through 30 September, and open commitment documents are reconciled to the unobligated commitment balance on a daily basis. Budget personnel will use the Resource Management Tool (RMT) for the commitment accounting process and obligation input. GRMO will ensure that all IMCOM commitments and obligations are valid and posted up-to-date through 30 September, and open commitment documents are reconciled to the unobligated commitment balance on a daily basis. Budget personnel will use the Enterprise Army Workload and Performance System (eAWPS) for the commitment accounting process and obligation input.

d. While prudent use of government resources is always required, extra care must be taken at fiscal year-end to prevent wasteful spending. A checklist for preventing wasteful year-end spending is located at appendix G. This is based on a checklist issued by the Office of Management and Budget (OMB) applicable to personnel involved in finance, supply, and procurement actions.

e. Fund distribution is controlled by the DRM, SMC, GRMO or servicing RMOs. TRADOC and IMCOM funds will be distributed based on recommendations of the WPBAC and decisions by the PBAC IAW current funding priorities.

4. Responsibilities-Funding.

a. The DRM, SMC, GRMO, activities or servicing RMO will ensure:

(1) Installation Activities are provided a memorandum at the beginning of June 2009, requesting UFR list with justification. Process list after it is received by the 1st of July.

(2) Budget Branches are notified promptly of any fund allowance document (FAD) changes from higher headquarters.

(3) Direct ceiling changes are processed upon receipt using RMT by the Control Branch, PBD and all other servicing RMOs. Direct Ceiling changes are processed by GRMO through

eAWPS for current and prior year. The Control Branch, PBD enters direct and funded ceiling changes into Standard Financial System (STANFINS) within two working days of receipt of the FAD and within one working day during the month of September. Military Interdepartmental Purchase Requests (MIPRs) and specified FAD ceilings will be input by budget analysts upon receipt. Resource and Fiscal Policy Office (RFPO) inputs prior year direct ceilings into STANFINS via RMT upon receipt from the Control Branch and RMT e-mail notification.

(4) Daily obligation rate by budget program is reviewed. Deviations from the program are checked by the SMC DRM, GRMO or servicing RMO.

(5) Centralized control of receipt and distribution of additional funds is maintained.

(6) An up-to-date UFR list is maintained based on DRM, GRMO, or servicing RMO guidance and input from installation organizations.

(7) UFR lists are purified and search is continued for short order time items.

(8) Directorates, subordinate commands, and senior mission partners have prepared requisitions for unfinanced items that will be held by DRM, GRMO or servicing RMOs until funds are released. Purchase requests for formal "Subject To Availability of Funds" (SAF) solicitations will not be held, but will be annotated with SAF certification and reach Directorate of Contracting (DOC) by designated cut-off date. Unfinanced requirements must be coordinated in advance with the DOC or Medical Command (MEDCOM) Southeast Regional Contracting Office (SERCO), as appropriate to ensure that contracting support will be possible prior to closeout and to develop adequate purchase descriptions.

b. The WPBAC and GRMO Working Group will ensure:

(1) The year-end closeout plan is accomplished.

(2) Obligations against AFP, credit returns, and undelivered orders are tracked.

(3) UFR lists for all organizations are maintained and priorities are established as required.

(4) Status of funds charts are maintained.

(5) The amount of additional funds that can be used is determined and coordinated with higher headquarters.

(6) Technical and accounting problems are considered for discussion and resolution, as appropriate.

c. The DFAS will ensure:

(1) And assist DRM and GRMO in the reviewing and clearing unliquidated obligations IAW DFAS-IN Regulation 37-1, chapter 27, to ensure their validity and to verify the accuracy of recorded amounts.

(2) All valid orders, requisitions, earnings, payments, liquidating actions, and collections through 30 September, including transactions by others and interfund billings, received prior to preparation of reports are recorded by the Accounting Operations Division, DFAS and reflected in the reports on a timely basis.

(3) Army Working Capital Fund (AWCF) consumer due outs are reconciled within Fund Control Module (FCM) during July, August, and September, in coordination with the installation DRM and Installation Supply Division.

(4) Supply interfaces are processed daily in Operational Data Store (ODS) via FCM to record supply obligations and customer credits.

(5) The installation financial schedule for September is provided to the DRM. Schedule covers all special requirements for year-end closeout; to include scheduling all necessary system interfaces. Beginning 15 September, the RMT will upload twice daily. A non-stock fund orders and payables (NSFOP) report is requested as output for the morning of 30 September. Two RMT daily cycles are scheduled on 30 September. All financial data are available on the STANFINS. Budget analysts must make use of RMT, eAWPS, and ASIMS data query (DQ) wherever possible to supplement hard copy reports.

(6) Payment of travel vouchers is cut off with disbursement date of 25 September and all adjustments are made on the RMT and eAWPS load by the morning of 26 September. Computation will continue, but payment is suspended until 1 October.

(7) The STANFINS and FCM reconciliation is ran daily in September.

(8) Supply transactions are reviewed daily for errors, in coordination with the installation DRM, corrective action is initiated when necessary.

(9) Validity of prepaid inventory in transits is reviewed in coordination with the Installation Supply Division and DRM.

d. Accounting Operations, DFAS:

(1) Participates in joint reviews of unliquidated obligations with the PBD and RFPO, DRM or servicing RMO prior to 12 August. IMCOM guidance for joint review is prior to 31 August. Additional joint reviews may be conducted during the months of August and September as scheduled. Obligation adjustments and cancellations resulting from the reviews will be processed promptly.

(2) Review reimbursable orders for correctness and coordinates with the responsible budget personnel as required. Refer orders with questionable balances to the appropriate personnel for resolution.

(3) Promptly adjusts fund availability for uncollectible accounts receivable.

(4) De-obligates outstanding balances on travel obligations as soon as final payments are determined to ensure funds are promptly available for other use.

(5) Conducts reconciliation of deposit funds and other suspense accounts.

(6) Maintains necessary coordination with DRM, GRMO and servicing RMOs to ensure a smooth exchange of accounting data and documents, and the prompt and efficient processing of financial information.

(7) MIPRs will be input upon receipt if the installation cannot get in STANFINS via RMT and eAWPS in a timely manner.

e. Systems Support Office, Finance Operations, DFAS:

(1) Serves as the point of contact for scheduling all ASIMS reports.

(2) Maintains proper interface between Standard Army Retail Supply System (SARSS), STANFINS, STANFINS Redesign-1 (SRD-1), RMT, eAWPS, FCM, Integrated Facilities System (IFS), and Defense Civilian Payroll System (DCPS).

(3) Ensures supply interfaces are processed daily in FCM to obtain acquisition authority balance.

(4) Implements year-end system changes and ensures appropriate DFAS and installation personnel fully understand the changes.

(5) Ensures data files are updated daily and made available for DQ to obtain acquisition authority balances.

(6) Maintains close coordination between the Defense Mega Center (DMC), in St. Louis, Missouri, the DFAS, and the Centralized DOIM (CDOIM), Indianapolis, Indiana, to ensure maximum efficiency in processing year-end requirements.

f. Administrative Branches of DRM and GRMO will consolidate outgoing paperwork and forward to DFAS, via overnight express as necessary. The month of September will require some daily expressing by DFAS and the installation.

g. Resource and Fiscal Policy Office, DRM and GRMO Accountant(s) will:

(1) Ensure AWCF due-ins and consumer due-outs are reconciled with FCM during July, August, and September, in coordination with the DFAS.

(2) Ensure supply interfaces are input daily in FCM to obtain acquisition authority balance, in coordination with the DFAS.

(3) Review supply transactions daily for errors and initiate corrective action when necessary, in coordination with the DFAS, Installation Supply Division, and Budget Analysts.

(4) Initiate action to clear prepaid inventory in transits.

(5) In coordination with the budget officer and the DFAS, review year-end procedures to ensure they achieve maximum use of funds while assuring procedures are adequate to preclude incurring obligations in excess of available funds.

(6) Provide determinations on proper funding sources and bona-fide need, as required.

(7) Resolve fiscal policy issues that arise during the closeout process.

(8) Conduct accounting assistance reviews of selected accounts as required to validate the adequacy of fund control procedures, commitments, and obligations.

(9) Conduct joint reviews of unliquidated **TRADOC** obligations with PBD, DRM, SMC, and the DFAS prior to 15 August. IMCOM guidance for joint review is prior to 31 August. Ensure unliquidated obligations are reviewed IAW DFAS-IN Regulation 37-1, chapter 27, to assure their validity and to verify the accuracy of recorded amounts. Conduct additional joint reviews during the months of August and September as scheduled. Ensure obligation adjustments and cancellations resulting from these reviews are processed promptly.

(10) Manage, control and certify availability of prior year funds.

(11) Provide liaison between installation activities and the DFAS as required, primarily related to interface between automated non-financial systems and the DFAS accounting system.

(12) Provide professional managerial accounting advice and assistance to the command on year-end closeout matters.

(13) Close all unliquidated obligations for canceling appropriations.

(14) Schedule all required RMT processing in association with STANFINS and distributes reports promptly upon receipt. GRMO monitor eAWPS processing in association with STANFINS.

(15) Maintain necessary coordination with PBD and GRMO budget branches, DFAS, Directorate of Information Management (DOIM), etc., to ensure a smooth exchange of accounting data, documents, and reports, and the prompt and efficient processing of financial information. Monitor installation financial schedule and ensure compliance with processing and receipt of reports as specified in paragraph 4c (5). Should any situation arise which prohibits meeting this deadline, the CDOIM should be notified by DRM as soon as it appears that the deadline cannot be met.

(16) Provide Defense Travel System (DTS) support to installation as required. Provide electronic mail (E-MAIL) of system cut off dates. Monitor system for abnormalities. Provide guidance and corrective actions for customers.

(17) Provide E-MAIL or reminder notifications to all activities of approaching Year End Close Out milestones.

h. Commanders, Directors, and Separate Office Chiefs, in conjunction with their servicing RMO, will ensure:

(1) All personnel involved in any of the activities covered in this circular comply with all requirements and deadlines specified herein.

(2) Individual UFR lists are furnished to the budget officer IAW additional guidance provided by the DRM and GRMO. UFR lists are developed and monitored for those items with a valid current year requirement but for which funds are not available. These lists are developed after coordination with DOC on availability of items and sources. This is necessary to devise adequate purchase descriptions, ensure that items are available, and sufficient time remains during the FY to meet the acquisition requirements when funds become available. Requisitions and purchase requests are prepared based on these lists and advance approval obtained. The UFR lists will be maintained in the SMC DRM, GRMO or servicing RMO. The latest date that funds can be obligated will be posted (see subparagraph eight below).

(3) All supply requisitions have the proper Supply SARSS fund code. Authorized Stockage Lists (ASL) is ordered promptly as soon as funding is available. **DO NOT HOLD REQUISITIONS UNTIL ESTABLISHED DEADLINES.** All activities are strongly encouraged to order all ASL items by 2 September or risk the possibility of orders not being processed.

(4) Funds are obligated within the availability of the AFP. Orders and expenditures do not exceed funding limits distributed by SMC DRM, GRMO or servicing RMO.

(5) Estimates for all travel, transportation, and real estate expenses for permanent changes of station (PCS) are as accurate as possible to ensure that there are no subsequent prior year increases or deobligations.

(6) Requirements for purchases and contracts, including FY09 services, are received in

the servicing contracting office, as appropriate, complete with all specifications and certified purchase requests IAW lead time required in DOC Procurement External SOP or Eisenhower Army Medical Center (EAMC) Regulation 715-1. Purchase requests are to be submitted to the DOC through PRWeb and the creator is responsible for tracking their purchase request through PRWeb to ensure it reaches DOC by appropriate cut-off date. Contracting office should be notified by 1 July 2009 if an activity does not intend to continue contracting for a service in FY10 that was contracted in FY09, since 30 to 60 day notice to contractor of discontinuance may be required. Commanders are reminded that contracting officers do not have the authority to execute contracts or orders to ratify or confirm action taken by unauthorized individuals. When contractors are encouraged or permitted to work in the absence of a proper funded contract, a violation of the Anti-deficiency Act, Title 31, United States Code (USC) 1341(a) may result in and subject the violator to criminal penalties.

(7) Purchase requests will be accepted by MEDCOM SERCO IAW time guidelines published in the yearly Advanced Acquisition Planning Letter published each year and distributed to all MEDCOM Chiefs of Logistics and Managed Care in the Southeast Region. Any agency that has not received this document may call SERCO for a copy.

(8) Purchase requests will be accepted by the DOC IAW time guidelines published in Memorandum, **SFCA-SR-GO, 7 March 2009, Subject: FY09 Cut-Off Dates for Submission of Purchase Requests to Fort Gordon DOC. This memorandum was distributed to Commanders/Directors of requiring activities.** Any requiring activity that has not received this document may call DOC at 791-1800 for a copy. A copy is available in appendix H or via the Internet to individuals with a .mil Internet protocol (IP) address. The following website is the address to view the memo.

<http://www.gordon.army.mil/doc/FY09%20Cut-Off%20Memo.pdf>. **REQUIRING ACTIVITIES MUST COORDINATE WITH DOC PRIOR TO SUBMITTING PURCHASE REQUESTS AFTER CUTOFF DATE TO DETERMINE POTENTIAL FOR AWARD BASED ON EXISTING WORKLOAD.** To request DOC acceptance of a non-emergency, FY09 funded (or FY10 subject-to-availability-of-funds) purchase request after the respective cut-off date, contact the chief of DOC's Supply & Non Complex Services Division (791-1825), Complex Services (791-1810), or for Construction projects (791-1823), as appropriate, to schedule an appointment for review of the proposed acquisition. DOC will provide an acceptance number and suspense date to be entered on the Main Form Tab in the Comments portion of the purchase request in PRWEB. Purchase requests received after the suspense date will be canceled. Bona fide high priority designation purchase requests do not require advance coordination, but must be accompanied by an urgency of need justification for the priority designation IAW AR 725-50, Uniform Material Movement and Issue Priority System, signed by the commander or director of the requesting activity, which contains a required delivery date, purpose of use of the items, and describes the mission failure/mission impairment that will occur if required delivery date is not met. Expiration of funds is not an acceptable justification for assignment of a high priority designation.

(9) Representatives are appointed within directorates and major subordinate commands to be in direct contact with Supply & Services Division & Directorate of Logistics (DOL) to

facilitate the necessary processing of logistics actions from initiation to completion. All personnel who are involved in the requisitioning process are notified of, and comply with, the ordering requirements in this circular.

(10) During the period 1-30 September, for MEDCOM Southeast only, documents can be hand-carried or electronically transmitted as appropriate to ensure maximum utilization of funds.

(11) All requests for modifications to contracts, purchase, or delivery orders are submitted to the servicing contracting office, as appropriate, as changes occur, but not later than (NLT) 1 September.

(12) All off-post activities are notified and required to furnish obligating documents to the appropriate servicing RMO having fund control responsibility, prior to close of business (COB) 8 September.

(13) Travelers file vouchers through DTS or hard copy for all completed travel prior to 19 September, including any known adjustments, such as cancellations, amendments, etc.

(14) Copies of cash awards are forwarded to SMC DRM or servicing RMO for obligation as soon as they are approved by authorized officials, but NLT 24 September.

(15) Transactions are forwarded to SMC DRM or Servicing RMO, DOC, or DFAS (as appropriate) as soon as possible after completion. FORWARD DAILY, DO NOT HOLD DOCUMENTS UNTIL THE CUTOFF DATES/TIMES.

(16) Government Purchase Card (GPC) cardholders stop making purchases NLT 19 September (or date otherwise designated by the appropriate RMO). Cardholders and approving/certifying official shall approve statements for billing cycle ending 19 September in the Access system on 24 or 25, or 26 September. Otherwise approving official must delay approving any statement in Access until 1 October 2009. Approving official shall submit a memorandum and/or E-mail with Year-end Closeout Detailed/Itemized list of cardholder's unbilled and/or uncertified purchases to SMC DRM, GRMO or other servicing RMOs, NLT COB 26 September.

i. Mission Budget Branches, SMC DRM, GRMO, and other Servicing RMOs, as applicable, will ensure:

(1) Individual UFR lists are furnished to the budget officer IAW additional guidance provided by the SMC DRM and GRMO or Servicing RMOs. UFR lists are developed and monitored for those items with a valid current year requirement but for which funds are not available. These lists are developed after coordination with DOC on availability of items and sources. This is necessary to devise adequate purchase descriptions, ensure that items are available, and sufficient time remains during the FY to meet the acquisition requirements when funds become available. Requisitions and purchase requests are prepared based on these lists and advance approval obtained. The UFR lists will be maintained in the PBD, SMC DRM, GRMO

and other Servicing RMOs. The latest date that funds can be obligated will be posted. Other RMOs, in concert with their supported units, should identify unfinanced requirements and coordinate with the DOC to develop executable acquisition strategy for year-end contracting support.

(2) Any funds programmed or committed for which obligations cannot be incurred prior to 30 September are reported immediately to the budget officer for appropriate reprogramming action IAW prescribed policies.

(3) Any fund shortages are reported immediately to the budget officer.

(4) Control Branch, GRMO and other Servicing RMOs will input direct and funded ceilings through RMT and/or eAWPS.

(5) Funds are obligated within the availability of the AFP. Execution of the AFP will consider other administrative targets or statutory limitations, e.g., investment and expense criteria and thresholds for equipment purchases, maintenance of real property floor, .0012 limitation, etc. These targets and limitations are intended as examples. The existence of targets or limitations is subject to changes based on legislation. The budget officer is advised promptly of any problem foreseen in any of these special areas.

(6) Unobligated and uncommitted balances are maintained in RMT and eAWPS fund control ledgers and updated on a daily basis. Accuracy and current status are essential in order to ensure prompt reprogramming and maximum utilization of funds. Detailed fund control ledgers are maintained at all times. Budget analysts must make use of RMT, eAWPS, and ASIMS DQ wherever possible to supplement hard copy reports.

(7) Purchase requests, bulk funded certification requests (other than GPC), travel requests, etc., are promptly certified and released when funds are available. All requests must have a complete accounting classification, including element of resource (EOR). All supply requisitions have the proper fund code. Purchase requests must contain the complete 65 data element fund citation, including standard document number (SDN) and data processing indicator (DPI) necessary for DOC's automated contracting system and the automated vendor pay system.

(8) Funds are being used properly and as documented on hard copy and electronic (PRWEB) Purchase Request by daily reviewing bulk certifications (other than GPC), obligation authorities, fund citations, and reimbursable orders placed with other installations and activities.

(9) As soon as budget personnel are aware of surplus funds on bulk purchase requests, a memorandum requesting de-commitment of these surplus funds is forwarded to the DOC.

(10) Liaison is maintained with the Northern Regional Contracting Center (NRCC) on award status of purchase requests receiving centralized mission contracting support.

(11) Make sure that DTS travel orders are authorized and promptly furnished for obligation in the proper accounting period through DTS or hard copy as an exception.

(12) Estimated costs of travel, per diem, and other authorized expenses reflected on temporary duty (TDY) travel requests are accurate and based on current rate schedules in DTS and hardcopies. Obligations for TDY travel are recorded NLT the month in which the travel begins. Obligations for transportation expenses are recorded for the total estimated cost of the travel included in the itinerary. If round-trip transportation is purchased, the total round-trip cost is obligated when the transportation commences (i.e., a ticket purchased on 23 September for travel beginning 30 September should be obligated against the appropriation current on 30 September). Mileage for privately owned vehicles (POVs), per diem allowances, and other reimbursable expenses are obligated against the appropriation current when the expenses are incurred (i.e., if two FYs are involved, prorate expenses between both years).

(13) DTS nor Travel orders are NOT used to obligate tuition costs in conjunction with travel. This tuition is obligated using either a training request or a consolidated miscellaneous obligation document (MOD) listing each cost separately.

(14) All travel, transportation, and real estate expenses for PCS are obligated against the current year appropriation when the orders are issued. Estimates for these PCS costs should be as accurate as possible to ensure that there are no subsequent prior year deobligations. Every unliquidated obligation for a PCS order is reviewed for validity and accuracy, and all corrections are processed prior to fiscal year-end. Obligations related to non-temporary storage of household goods are recorded IAW DFAS-IN Regulation 37-1, chapter 10.

(15) Turn-in of AWCF items for customer credit is cut off COB 15 September. Date is subject to change if other guidance is forthcoming from higher headquarters.

(16) Purchase requests are received in the servicing contracting office, as appropriate, IAW lead-time addressed in paragraph 4h(6) above.

(17) Government-wide GPC cardholders stop making purchases NLT 19 September (or date otherwise designated by the appropriate RMO). Cardholders and approving/certifying official shall approve statements for billing cycle ending 19 September in the Access system on 24 - 26 September. Otherwise approving official must delay approving any statement in Access until 1 October 2009. Approving official shall submit a memorandum with Year-end Closeout Detailed/Itemized list of cardholder's unbilled and/or uncertified purchases to SMC DRM, or other RMO, NLT COB 26 September .

(18) Requiring activity, PBO, and GRMO will be provided a copy of purchase or delivery order or contract at time of award by contracting office. Award status against purchase requests submitted to DOC will be available via the Internet to individuals with a .mil IP address. (Web site <http://www.gordon.army.mil/doc/STATUS/status.htm>). This site contains explanation of new web site for obtaining status along with information on how to use the purchase request status web page. Telephonic requests for award status should be limited to high

priority purchase requests since responding to such requests decreases the time DOC has to make awards.

(19) All estimated obligations are reviewed during September in order to ensure reasonableness and preclude prior year deobligations.

(20) A critical review of the NSFOP report is accomplished to identify invalid obligations IAW DFAS-IN Regulation 37-1, chapter 27. Particular attention is given to such items as TDY, MODs, service/maintenance contracts, reimbursable orders, etc., during the last quarter of the FY. The final reports for July, August, and September must be annotated with necessary corrective actions and faxed by transmittal letter to the Accounting Operations Division, DFAS by the times scheduled for reconciliation in the monthly installation financial schedule. Appropriate action must be taken promptly to adjust invalid obligations identified during the review in order to ensure effective and efficient utilization of funds and to preclude the subsequent deobligations of prior year funds. The last report for the FY, dated 30 September, will be certified by GRMO and PBD, SMC DRM, or servicing RMOs and expressed with transmittal letter to Accounting Operations, DFAS by COB 8 October. The wording of the certification is as follows: "I hereby certify that the amounts shown in this report are correct. All known transactions meeting the criteria of 31 USC 1501(a) have been obligated and are so reported."

(21) Reimbursable orders are reviewed for validity prior to acceptance. The NSFOP report is examined prior to closing affected reimbursable orders. ALL UNFILLED ORDERS ON REIMBURSABLE ACCOUNTS MUST BE OBLIGATED under a reimbursable accounting processing code (APC), but not costed on the NSFOP report. All reimbursable orders that are either issued or accepted by Fort Gordon must be monitored closely to prevent unexpected underutilization of funds, costs in excess of the order, or prior year deobligations. Follow-up actions will be documented on the orders to include date of each follow-up, name and telephone number of person contacted, and the results of the contact.

(22) MIPRs are reviewed for validity. Unobligated amounts at 30 September cannot be carried forward to FY10. Adjustments will be made in the same manner as in paragraph 4i (21) above.

(23) New FY10 APCs for updating the APC edit master file are submitted to DFAS IAW dates provided by DFAS memorandum to budget personnel or IAW IMCOM guidelines.

(24) During the month of September, all unobligated commitments on RMT and eAWPS are reconciled on a daily basis. Obligations in RMT and eAWPS will be reconciled with STANFINS on a daily basis. Commitments are adjusted in RMT and IMCOM on line (IOL) as soon as obligations are incurred, and the RMT and eAWPS listing of unobligated commitments is monitored daily to ensure accuracy of balances and maximum utilization of fund allowances.

(25) Representatives are appointed within all directorates and major subordinate commands to be in direct contact with Supply & Services Division and DOL to facilitate the

necessary processing of logistics actions from initiation to completion. All personnel who are involved in the requisitioning process are notified of, and comply with, the ordering requirements in this circular.

(26) All requests for modifications to contracts, purchase, or delivery orders are submitted to the servicing contracting office, as appropriate, as changes occur, but NLT 1 September.

(27) All transmittals of obligation documents are faxed daily to the DFAS beginning 17 September.

(28) All off-post activities are notified and required to furnish obligating documents to the appropriate servicing RMOs having fund control responsibility, prior to COB 8 September.

(29) Follow-ups are made to ensure travelers file vouchers for all completed travel prior to 16 September, including any known adjustments, such as cancellations, amendments, etc.

(30) The cost of new hires (including temporaries), approved cash awards, and terminal leave are included in the final civilian pay estimate. A Miscellaneous Obligation Document (MOD) for the cost of overtime, Sunday pay, and night work differential occurring during the periods 17-30 September, and new employees brought on board on or after 17 September must be faxed to DFAS as soon as possible, but NLT 24 September. Estimates must be accurate and properly substantiated to preclude subsequent deobligation of prior year funds. All civilian pay MODs must contain a breakdown by EOR and number of hours (if applicable).

(31) Cash awards are obligated in the year in which they are approved by authorized officials (activity directors) IAW DFAS-IN Regulation 37-1. All unobligated awards are to be included on a MOD faxed to DFAS or obligated through RMT or eAWPS NLT 24 September 2009.

(32) Documentation for all actions that will cause obligation or deobligation of FY09 funds are to be furnished by transmittal letter to reach DFAS by the initial cutoff of 24 September. This will include, but not be limited to, such items as approved cash awards for civilian and military personnel, uniform allowances, charges incurred by United States Army Reserve units, and orders requiring meter readings. Estimates must be accurate with as much substantiating documentation as possible to preclude subsequent deobligation of prior year funds.

(33) All receiving reports for purchase orders and contracts for supplies and services received in FY09 reach Accounting Branch, DFAS NLT 24 September. Last minute receiving reports will be faxed on 25 September and thereafter.

(34) Review all FY09 funded purchase requests not awarded in FY09 and, if FY10 funds are available to continue the acquisition, provide accounting classification and certification of FY10 funds to DOC by 6 October. If funds are programmed, but not available because of Continuing Resolution Amendment (CRA) allotment status and the acquisition is a high priority

requirement, the servicing RMO may designate the acquisition as a SAF request and execute the statement described in paragraph 5101 of the Army Federal Acquisition Regulation Supplement. If FY10 funding is not available or SAF procedure is not appropriate, send the appropriate DOC Division chief an e-mail requesting cancellation of the purchase request and provide a copy to the requiring activity point of contact (POC).

(35) All requisitions for supplies and services are reviewed to ensure that the proper funds are cited and acquisitions are valid bona fide needs of the period for which funds are cited.

(36) All GPC purchases that require advance payment prior to 1 October, such as subscriptions, DD Form 1556 tuition, etc., are obligated against FY09 funds even though they apply to FY10 services. Services related to these purchases must commence before 31 October.

(37) Transactions are forwarded to DOC and DFAS, or input into RMT and eAWPS as soon as possible after completion. FORWARD DAILY, DO NOT HOLD DOCUMENTS UNTIL THE CUTOFF DATES/TIMES.

(38) Distribution of daily, weekly, and monthly STANFINS output as necessary to appropriate DRM sections.

(39) Procedures are in place within the fuels community to continue to process through midnight on 30 September. To avoid the problems this fiscal year end, we are authorized to input a MOD for the estimated charges for the last day of the fiscal year. Operational Data Store (ODS) will hold the obligations for fuel until October. At that time the MOD should be reversed and the obligations will process as normal to the accounting systems. Again this is not a blanket authorization and these procedures may not be allowed next fiscal year end. This is subject to change based on HQs year end guidance provided at a later date. Installation will determine dollar amount of the MOD. Obligations will be posted at the (BAG/SAG) level and must reconcile to detail records in FY10. Activities are encouraged to top off fuel tanks by noon 26 September 2009, reduce/eliminate the need to MOD fuel costs.

(40) On 1 October all RMOs will review funding status of contracts for FY10 services which were awarded in FY09 under Federal Acquisition Regulation 52.232-18 "Availability of Funds" clause. By 4 October RMOs will provide the appropriate contracting office a statement of the amount of funds available for each contract so that contracting officers can give written notice of funding to contractors as required by the clause. The RMOs will monitor funding status of each contract and will either provide additional funding prior to exhaustion of current funding level or notify contracting officer to terminate contract for the convenience of the government since funds are not available to continue performance beyond a specific date.

j. The DOL will ensure:

(1) All transactions including orders placed, customer returns, and necessary adjustments are recorded and processed without delay.

(2) Transactions for creditable customer turn-ins of supplies and equipment are processed on an expedited basis after receipt is accomplished. Final date for turn-in to classification for customer credit is COB 18 September.

(3) The PBD, DRM, SMC, or GRMO are advised immediately of supply or ASL problems that will have an adverse effect on command ability to achieve maximum utilization of the AFP.

(4) Coordination takes place between supply channels, DOL, PBD, DRM, SMC, and the GRMO ensure orderly year-end closeout.

(5) All Troop Issue Subsistence Activity (TISA) transactions must be processed by 30 September. Date is subject to change based on guidance from higher headquarters.

(6) Non-emergency purchase requests accepted by the Installation Property Book Office (PBO) after the DOC cut-off date are to be accompanied by a DOC acceptance memorandum with a control number and are approved and submitted through PRWEB to DOC. The requesting unit/organization will ensure that any purchase request assigned a priority designation of "O6" or higher is accompanied by the urgency of need justification IAW paragraph 4h(8) above, and provided to the Installation PBO (and other PBOs).

(7) Any backlogs of supply transactions are processed prior to 18 September, and all subsequent transactions are processed on a daily basis.

(8) Final data are furnished to CDOIM for IFS to ensure input to STANFINS NLT 22 September.

(9) Actual laundry and food service automatic orders and earnings are deposited into the bank NLT 25 September.

(10) Maintenance/service contract obligations for copier machines, office equipment, etc., are validated by the BASOPS support services contractor and the contracting officer's representative (COR) staff NLT COB 5 September. Any excess amounts identified during this review are deobligated NLT 18 September to preclude subsequent prior year deobligations.

(11) All cost adjustments and billings for existing contracts are processed to DFAS NLT 16 September.

k. The DOC, or MEDCOM SERCO, in concert with applicable organization will:

(1) Promptly notify all requesting activities of any changes in contracting lead times as specified in USASC&FG Regulation 715-1, chapter 21, or EAMC Regulation 715-1 in order to ensure maximum planning time.

(2) Review purchase requests outstanding on 2 September and determine those purchase actions that can be completed prior to 30 September. Operation and Maintenance, Army (OMA) funded requests for which purchase action cannot be completed will be returned through the servicing RMOs to the originator for resubmission as an FY10 requirement. Purchase requests that have been coordinated with the supporting contracting office in advance and have potential for award by 1200, 22 September will be given preference for processing ahead of routine priority uncoordinated requests. Only funding documents for previously submitted SAF requests or purchase requests for acquisitions otherwise pre-coordinated by the RMO with DOC (such as consolidated requirements for delivery orders under Army Small Computer Program contracts) will be accepted after 17 September.

(3) Furnish RMO a copy of contract or delivery order award and modification documents (via transmittal memorandum) within 2 workdays of contracting officer signature for documents signed before 3 September and within 1 workday for documents signed between 3 September and 26 September. Copies of contract or delivery order award and modification documents signed on or after 26 September will be faxed (with transmittal memorandum) to the RMO on the date of contracting officer signature unless arrangements are made for hand carry of documents to the RMO.

(4) Decommit the excess balances of OMA bulk funded purchase requests for orders against existing requirement-type contracts upon written request from the budget offices.

l. Internal Review Audit and Compliance will:

(1) Perform a year-end review of Fort Gordon's requisitioning practices to ensure compliance with the bona fide need rule outlined in DFAS-IN Regulation 37-1 when requested by command.

(2) Perform actions required by the command when requested. Special emphasis will be given to review of outstanding commitments and unliquidated obligations for propriety and overall compliance with established fund control and fund management procedures when requested by the Senior Mission Commander, Chief of Staff, Garrison Commander, or the DRM.

(3) Monitor year-end closeout functions on a continuous basis as required by the Commander, Chief of Staff, or the DRM.

m. The DOIM will: Maintain close coordination with the DOL COR for maintenance of copier machines.

5. Policies-Manpower. Manpower policies will be consistent with execution year guidance provided by Headquarters TRADOC, Headquarters IMCOM, and Headquarters of other Servicing RMOs.

APPENDIX A**WORKING PROGRAM BUDGET ADVISORY COMMITTEE
MEMBERSHIP**

1. Director of the Directorate of Resource Management - Chairman.
2. Chief, Mission Budget Branch Representative, DRM - Voting Member
3. Senior Analysts, Mission Budget Branch, DRM - 2 Representatives - Voting Members.
4. Manpower Analysts, DRM - 1 Representative - Voting Member.
5. Other subject matter experts as may be required - Advisory. Representation will be dependent upon the purpose and agenda of the meeting, to include:
 - a. Chief, Resource and Fiscal Policy Office or Representative, DRM.
 - b. Chief, Accounting Operations, DFAS.
 - c. Fort Gordon Directorate of Contracting, Army Contracting Agency, Southern Region - Representative.
 - d. Chief, Supply & Services Division, DOL.
 - e. Chief, Civilian Personnel Advisory Center, Directorate of Human Resources.
 - f. Installation Supply Representative, Army Materiel Command, DOL.
 - g. Chief, Internal Review Audit and Compliance.
 - h. Directorate of Information Management - Representative.
6. Financial management and contracting personnel from satellite or Senior Mission partners and Installation Management Command, for year-end closeout procedures (non-voting) to include:
 - a. Dwight David Eisenhower Army Medical Center, Resource Management Division.
 - b. United States Army Dental Laboratory.
 - c. MEDCOM Southeast Regional Contracting Office (SERCO).
 - d. 513th Military Intelligence (MI) Brigade, RMO.
 - e. 116th MI Group, RMO.

APPENDIX A
(Cont)

f. 35th Signal Brigade, RMO.

g. Garrison Commander's Office

APPENDIX B

REQUIRED FY09 YEAR-END CLOSEOUT ACTIONS

NOTE: Some of these dates are tentative and subject to change depending on actual circumstances and/or higher headquarters direction.

ITEM	DATE	ACTION OFFICE	ACTION
1	Dates as determined by DOC Memo, 10 MAR 2009 or EAMC Reg 715-1, and this circular	Activity Directors, Budget Branches, PBD, other RMOs	Requirements for the remainder of FY09 and renewals for FY10 of purchases and contracts must be received in the supporting contracting office, complete with all specifications and certified purchase requests.
2	End of June	DRM/GRMO/ Servicing RMOs	(a) Send out Memos requesting input from activities for UFR. UFR suspense will be mid July. (b) The memo will also request Acquisition Management Oversight (AMO) with a suspense date of 9 July.
3	End of June	CofS Office	Send out Memo requesting input from activities for Installation Management Support Council (IMSC) Requirements List. IMSC suspense will be mid July.
4	1 July- 25 September	DRM/GRMO/ Servicing RMOs	Begin weekly review of status of open purchase requests using DOC web site. After 25 September call DOC for current status.
5	1 July- 29 September	DRM/GRMO/ Servicing RMOs	Review and monitor bulk funded purchase requests. As soon as surplus funds are identified, forward a request to the supporting contracting office for decommitment.
6	1 July- 29 September	DRM/GRMO/ Servicing RMOs	Review and monitor reimbursable orders. Close out all completed items promptly.

ITEM	DATE	ACTION OFFICE	ACTION
7	1 August-30 September	DFAS/DRM	Coordinate production, review, and updating of APC candidate file for FY10.
8	18-20 August	DRM/GRMO/ Servicing RMOs	Annotated copy of NSFOP report, dated 31 July, reviewed with DFAS.
9	3 August - 30 September	DRM/GRMO/ Servicing RMOs	Review back order listings. Ensure all orders are committed in RMT/eAWPS. Follow-up as required.
10	3 August - 30 September	Activity Directors, DRM/GRMO/ Servicing RMOs	Maintain current requirements lists for items that can be obligated prior to 30 September, if year-end funds become available. Requires close coordination with budget analysts.
11	3 August - 30 September	DRM/GRMO/ Servicing RMOs DFAS/RFPO	Fund allowance adjustments (for automatic reimbursement) are input into RMT/eAWPS within two working days of receipt and within one working day during the month of September. Direct and funded reimbursement ceilings for FADs are input into RMT or eAWPS by Control Branch or IMCOM personnel.
12	1 September	Activity Directors, DRM/GRMO/ Servicing RMOs	All requests for modification to contracts, purchase orders/delivery orders are submitted to supporting contracting office.
13	8 September	DRM/GRMO/ Servicing RMOs	Off-post activities furnish obligating documents to the servicing budget branch having fund control responsibility prior to COB.
14	1-30 September	DRM/GRMO/ Servicing RMOs	All commitments and obligations are posted up-to-date in RMT/eAWPS and open commitment documents reconciled to unobligated commitment balances on a daily basis.

ITEM	DATE	ACTION OFFICE	ACTION
15	1-30 September	DRM/GRMO/ Servicing RMOs	Unobligated and uncommitted balances on RMT fund control ledgers and eAWPS ledgers are posted and reconciled on a daily basis.
16	1-23 September	Activity Directors, DRM/GRMO/ Servicing RMOs	All purchase requests must be pre-approved for acceptance and hand carried through PBO to supporting contracting office.
17	1-10 September	DOL/Support Services Contractor/COR	Review maintenance/service contracts for copiers, office equipment, etc. for validity and determine excess amounts.
18	17 September- 6 October	DFAS/DRM/ Activity Directors	Coordinate major deviations from the monthly installation financial schedule, which affect activity directors.
19	17-30 September	DRM/GRMO/ Servicing RMOs	Transmittals of obligation documents are faxed daily to the DFAS, or input into RMT or eAWPS.
20	18 September	DOL	Final date for turn-in to classification for customer credit.
21	18 September	DOL/Support Services Contractor/COR	Final deobligations of excess amounts on maintenance service contracts for copiers, office equipment, etc.
22	18 September	DRM/GRMO/ Servicing RMOs GPC cardholders	Cut off GPC purchases on 18 September Any emergencies after this date, check with your DRM/budget analysts.
23	18 September	Commanders, Directors, DRM/GRMO/ Servicing RMOs	All DTS/hard copy travel vouchers for completed travel are filed with DFAS-IN. (FINAL)
24	21 September	DOL	Cutoff of Battery Issues

ITEM	DATE	ACTION OFFICE	ACTION
25	21 September	Activity Directors, DRM/GRMO/ Servicing RMOs	Receiving reports are faxed to DFAS for supplies and services received or completed in WAWF. In the event receiving reports are not available, submit MODs estimating accruals and costs, followed by receiving reports the 1st week of October.
26	21-25 September	DRM/GRMO/ Servicing RMOs	Screen and cancel all local purchase requests that will not be awarded in FY09 and for which FY10 funds will not be available.
27	24 September	DPW	Final data furnished to CDOIM for IFS to ensure input to STANFINS.
28	24 September	All cash/All activities	All earnings are collected and deposited into the bank NLT 24 September, by 1400 input into SRD1.
29	25 September	GPC Card approving officials	Memorandum to PBD and other RMOs identifying any unbilled purchases by vendor, amount, and date of purchase.
30	25 September	DFAS-IN	Cut off travel disbursements 25 September.
31	25 September	DRM/GRMO/ Servicing RMOs /DOL/DOC/ DFAS	Supply cutoffs: SARSS requisitions 25 September at 1200 hrs. TISA, TAMMIS cut off is 25 September. Detail transactions will be stopped from processing into the accounting system and each fund control holder/installation will use a MOD to record bulk obligations for requisitions processed on 30 September 2009
32	26-30 September	Contracting Offices	Procurement actions, other than pending SAF, directly citing consumer funds faxed to RMO.

ITEM	DATE	ACTION OFFICE	ACTION
33	27-30 September	DRM/GRMO/ Servicing RMOs	Fund pre-positioned SAF purchase requests/submit purchase requests for delivery orders for acquisitions that have been pre-coordinated with the DOC by the RMO.
34	28 September	DRM/GRMO/ Servicing RMOs	Process MOD in RMT/eAWPS to obligate unbilled GPC purchases by COB.
35	28 September	DRM/GRMO/ Servicing RMOs PBD/DFAS	Final civilian pay MOD (by EOR) input into RMT/eAWPS, including any cash awards approved at the last minute.
36	30 September	DRM/GRMO/ Servicing RMOs DFAS	All cost transfers between detail activity accounts accomplished before COB.
37	1 October	DRM/GRMO/ Servicing RMOs	Adjust annual ceilings to match obligations.
38	6 October	DRM/GRMO/ Servicing RMOs	Provide contracting officer certification of the amount of funding available for each FY10 service contract containing FAR 52.232-18, Subject to Availability of Funds clause.
39	8 October	DRM/GRMO/ Servicing RMOs	Provide lessons learned listing to RFPO, DRM NLT 8 October for consolidation and dissemination.

APPENDIX C

**DFAS CHECKLIST FOR
FY09 YEAR-END CLOSEOUT ACTIONS**

NOTE: Some of these dates are tentative and subject to change depending on actual circumstances and/or higher headquarters direction.

ITEM	DATE	ACTION OFFICE	ACTION
1	1 August-30 September	DFAS/DRM	Coordinate production, review, and updating of APC candidate file for FY10.
2	15 September-3 October	DFAS	Coordinate major deviations from the monthly installation financial schedule, which affect activity directors.
3	24 September	Activities and DFAS	All earnings are collected and deposited into the bank NLT 24 September.
4	25 September	DFAS-IN	Cut off travel disbursements.
5	25 September	DFAS, DRM/GRMO/ Servicing RMOs DOL	Supply cutoffs: SARSS requisitions 25 September at 1200. TISA, TAMMIS cut off is 27 September. Detail transactions will be stopped from processing into the accounting system and each fund control holder/installation will use a MOD to record any additional transactions.
6	25 September	DOL	Fuel shut off at the Fuel Point for non-essential vehicles begins at 1600. Normal usage resumes 01 October. Units must contact their RM for approval to procure fuel and will be responsible for reporting their requirements.

APPENDIX D

**ACTIVITIES/DIRECTORATES CHECKLIST FOR
FY09 YEAR-END CLOSEOUT ACTIONS**

NOTE: Some of these dates are tentative and subject to change depending on actual circumstances and/or higher headquarters direction.

ITEM	DATE	ACTION OFFICE	ACTION
1	1 July	All Activities/Directors	Prepare UFR list and Submit to DRM/RMO by 1 July. Maintain current requirements lists for items that can be obligated prior to 30 September, if year-end funds become available. Requires close coordination with budget analysts and contracting office.
2	1 September	All Activities/Directors	Deadline to submit requests for MODs to DOC for contracts.
3	1-23 September	All Activities/Directors	Obtain PRIOR approval from DOC for purchase requests and hand carry through PBO to supporting contracting office.
4	18 September	All Activities/Directors (GPC cardholders)	Final date for GPC purchases.
5	18 September	All Activities/Directors	Last day to file all DTS/hardcopy travel vouchers.
6	22 September	All Activities/Directors	Receiving reports are faxed to DFAS for supplies and services received. In the event receiving reports are not available, submit MODs estimating accruals and costs, followed by receiving reports the 1st week of October.

ITEM	DATE	ACTION OFFICE	ACTION
7	23 - 25 September	Activities (GPC approving officials)	Last three days to validate GPC charges in Access system.
8	24 September	All Activities/Directors DRM/GRMO/ Servicing RMOs	All earnings are collected and deposited into the bank NLT 24 September. Input into SRD1 by 1400, 24 September 2009.
9	25 September	Activities (GPC approving officials)	Memorandum to PBD identifying any unbilled purchases by vendor, amount, and date of purchase. Also identify what could not be approved. DO NOT APPROVE ANY STATEMENTS IN ACCESS ON 28, 29, OR 30 SEPTEMBER.
10	25 September	DRM/GRMO/ Servicing RMOs All Activities/Directors	TISA, TAMMIS cut off is 25 September. Detail transactions will be stopped from processing into the accounting system.
11	25 September	All Activities/Director DRM/GRMO/ Servicing RMOs	Supply cutoffs: SARSS requisitions are 25 September at 1200. Emergency Processing after 1200.

APPENDIX E

**DRM/RMOs CHECKLIST FOR
FY09 YEAR-END CLOSEOUT ACTIONS**

NOTE: Some of these dates are tentative and subject to change depending on actual circumstances and/or higher headquarters direction.

ITEM	DATE	ACTION OFFICE	ACTION
1	Dates as determined by DOC Memo, 10 March 2009 or EAMC Reg 715-1, and this circular	DRM/GRMO/ Servicing RMOs	Requirements for the remainder of FY09 and renewals for FY10 of purchases and contracts must be received in the supporting contracting office, complete with all specifications and certified purchase requests.
2	End of June	DRM/GRMO/ Servicing RMOs	(a) Send out Memos requesting input from activities for UFR list. UFR suspense will be mid July. (b) The memo will also request AMO services with a suspense date of 9 July.
3	1 July- 29 September	DRM/GRMO/ Servicing RMOs	Review and monitor bulk funded purchase requests. As soon as surplus funds are identified, forward a request to the supporting contracting office for decommitment.
4	1 July- 29 September	DRM/GRMO/ Servicing RMOs	Review and monitor reimbursable orders. Close out all completed items promptly.
5	1 July- 25 September	DRM/GRMO/ Servicing RMOs	Begin weekly review of status of open purchase requests using DOC web site. After 25 September, call DOC for current status.
6	3 August- 30 September	DRM/GRMO/ Servicing RMOs	Coordinate production, review, and updating of APC candidate file for FY10. Annotate deletions, changes, and additions as instructed by DFAS.

ITEM	DATE	ACTION OFFICE	ACTION
7	3 August-30 September	DRM/GRMO/ Servicing RMOs	Review back order listings. Ensure all orders are committed in RMT/ eAWPS. Follow-up as required.
8	3 August-30 September	DRM/GRMO/ Servicing RMOs	Maintain current requirements lists for items that can be obligated prior to 30 September, if year-end funds become available. Requires close coordination with Commanders, Activity Directors, and Supporting Contracting offices.
9	3 August-30 September	DRM/GRMO/ Servicing RMOs/RFPO	Fund allowance adjustments (for automatic reimbursement) are input into RMT/eAWPS within two working days of receipt and within one working day during the month of September. Direct and funded reimbursement ceilings FADs are faxed to DFAS upon receipt for input into STANFINS.
10	1 September	DRM/GRMO/ Servicing RMOs	All requests for modification to contracts, purchase orders/delivery orders are submitted to supporting contracting office.
11	1 - 25 September	DRM/GRMO/ Servicing RMOs	Obtain specific approval from supporting contracting office by advance coordination for each purchase request submitted.
12	1 - 30 September	DRM/GRMO/ Servicing RMOs	All commitments and obligations are posted up-to-date in RMT or eAWPS and open commitment documents reconciled to unobligated commitment balances on a daily basis.
13	1 - 30 September	DRM/GRMO/ Servicing RMOs	Unobligated and uncommitted balances on RMT or eAWPS fund control ledgers are posted and reconciled on a daily basis.

ITEM	DATE	ACTION OFFICE	ACTION
14	17 September- 6 October	DRM/GRMO/ Servicing RMOs	Coordinate major deviations from the monthly installation financial schedule, which affect activity directors.
15	17-30 September	DRM/GRMO/ Servicing RMOs	Transmittals of obligation documents are faxed daily to the DFAS, or input into RMT or eAWPS.
16	18 September	DRM/GRMO/ Servicing RMOs, GPC cardholders	Cut off GPC purchases on 18 September.
17	18 September	DRM/GRMO/ Servicing RMOs Admin	All DTS/hardcopy travel vouchers for completed travel are filed with DFAS-IN. (FINAL)
18	21 September	DRM/GRMO/ Servicing RMOs	Receiving reports are faxed to DFAS for supplies and services received. In the event receiving reports are not available, submit MODs estimating accruals and costs, followed by receiving reports the 1st week of October.
19	21-25 September	DRM/GRMO/ Servicing RMOs	Screen and cancel all local purchase requests, which will not be awarded in FY09 and for which FY10 funds will not be available.
20	25 September	DRM/GRMO/ Servicing RMOs	FAS, Make sure Activities top off all fuel tanks by COB 25 September.
21	25 September	DRM/GRMO/ Servicing RMOs	Supply cutoffs: SARSS requisitions 25 September at 1200.
22	28 September	DRM/GRMO/ Servicing RMOs	Process MOD in RMT/eAWPS to obligate unbilled GPC purchases by COB.
23	28 September	DRM/GRMO/ Servicing RMOs	Final civilian pay MOD (by EOR) input into RMT/eAWPS, including any cash awards approved at the last minute.

ITEM	DATE	ACTION OFFICE	ACTION
24	30 September	DRM/GRMO/ Servicing RMOs	All cost transfers between detail activity accounts accomplished before COB.
25	1 October	DRM/GRMO/ Servicing RMOs	Adjust annual ceilings to match obligations.
26	6 October	DRM/GRMO/ Servicing RMOs	Provide contracting officer certification of the amount of funding available for each FY10 service contract containing FAR 52.232-18, SAF clause.
27	8 October	DRM/GRMO/ Servicing RMOs	Provide lessons learned listing to RFPO, DRM NLT 8 October for consolidation and dissemination.

APPENDIX F

**DOL/DOC CHECKLIST FOR
FY09 YEAR-END CLOSEOUT ACTIONS**

NOTE: Some of these dates are tentative and subject to change depending on actual circumstances and/or higher headquarters direction.

ITEM	DATE	ACTION OFFICE	ACTION
1	1-10 September	Activities (DOL/Support Services Contractor	Review maintenance/service contracts and determine excess amounts.
2	18 September	DOL/Support Services Contractor/COR	Final deobligations of excess amounts on maintenance service contracts for copier, office equipment, etc.
3	18 September	DOL	Final date for turn-in to classification for customer credit if Exchange Pricing is not in effect.
4	21 September	DOL	Cutoff of Battery Issues
5	24 September	DPW	Final data furnished to CDOIM for IFS.
6	24 September	DOL, All Activities/Directors	All earnings are collected and deposited into the bank NLT 24 September.
7	25 September	DOL	TISA, TAMMIS 25 September. Post signs to make sure Activities top off all fuel tanks by COB 25 September
8	25 September	DOL, All Activities/Directors	Final SARSS/Supply input date. Final SARSS supply input by 1200, 25 September 2009. Clean up cycle to run afterwards.

ITEM	DATE	ACTION OFFICE	ACTION
9	25-30 September	DOL, All Activities/Directors	Emergency/yearend Supply/SARSS procedures starts at 1200 and ends at 1600, 30 Sep 2009. Times and dates are parameters to be used unless actual requirements dictate a need for change.
10	30 September	DOL, DOC	Contract adjustment and billings sent to DFAS.

APPENDIX G**CHECKLIST FOR PREVENTING WASTEFUL YEAR-END SPENDING****G-1. Standards of Conduct.**

- a. Have employees been advised of the expected standards of conduct, as they apply to wasteful spending and the possible sanctions and penalties if conduct is improper or required procedures are not followed?
- b. Have employees been apprised of their duty to report and the methods of reporting waste and fraud, including hotline telephone numbers, and the protections that are available to employees making waste and fraud reports?
- c. Contracts or other documents must not be postdated under any circumstances.
- d. Procurement actions should not be delegated or assigned to field or base stations, regional or other subordinate offices, or other activities or agencies, to avoid proper review, clearance, approvals, or other such internal controls required at the headquarters level.
- e. Contracts to former government employees must be closely reviewed and clearly justified. Conflict of interest considerations must play a major role in this assessment and approval.

G-2. Bona Fide Need Determination.

- a. Is the request part of a current approved budget plan?
- b. Is the request for more property or services than is needed to meet approved and essential program objectives or can it be postponed or delayed to a more appropriate time?
- c. Does the request duplicate in whole or in part some other ongoing government program?
- d. Has a lease vs. purchase cost benefit review been completed, if appropriate?
- e. Is the request for purchase of additional items or services not contained in the original procurement request or contractor proposal? Is this because estimated funding needs were in excess of the funds actually required to meet the funding requirements? Is it fully justified? What events transpired to bring about the need for additional funding requirements?
- f. Purchases or orders for equipment, supplies, or services should not be approved unless they have been planned in advance or are needed to meet an emergency and comply with agency internal controls under OMB Circular A-123 and the Federal Managers' Financial Integrity Act, Public Law (PL) 97-255.

g. Funds should not be obligated for requirements-type or task contracts in excess of anticipated needs based on projections from prior use and current operating levels.

h. The procurement of consulting and related services and modifications of current consulting and related services contracts must be reviewed for compliance with current controls under OMB Circular A-123.

i. Purchases by or orders from the General Services Administration, the Defense Logistics Agency, or other central procurement offices, or off federal supply schedules should not be in excess of current use or inventory requirements. Use and inventory requirement must be validated. Orders should not be placed if delivery cannot be made in time to meet current need or inventory requirements.

j. Procurement actions must be reviewed to ensure that they cover essential, minimum requirements and not superfluous or "gold-plated" supplies.

k. To avoid duplication or under utilization and to foster greater economy and efficiency, users should ensure maximum utilization of available inventories and the proper use of available resources including excess property before procuring new or additional supplies or quantities.

l. Items should not be replaced while they still are usable unless replacement is essential to meet program objectives, productivity would be increased, or substantial cost savings will result. Materials and equipment should be repaired and reused whenever practicable.

m. Renovation, moving, or redecorating should only be done when it is essential to program objectives, required because of lease arrangements or in an emergency to protect the health and safety of employees. In any case, it should only be the minimum necessary to meet program objectives.

G-3. Good Procurement Practices and Accountability.

a. Is there time to ensure that normal procurement practices are followed? If not, the file should be documented as to why the procurement process was compressed to the point where good practices were not followed.

b. A cost or price analysis, and a determination that the Government is paying only fair and reasonable prices and will receive all appropriate discounts and credits, should be made for all contracts or modifications.

c. All noncompetitive proposals should be audited or audit information obtained, unless reasonableness of price can be established clearly by other accepted means.

d. Certification of current cost of pricing data should not be used as a substitute for pre-award price negotiation.

e. Initiation of procurements in the fourth quarter for award in the FY should generally be limited to simplified acquisitions or to emergency unscheduled requirements.

G-4. Method of Contractor Selection.

a. Will a noncompetitive contract be necessary? Is it fully justified and documented? Have plans been made to prevent subsequent noncompetitive contracts?

b. Are grants reviewed to ensure they are the proper vehicle IAW the Federal Grant and Cooperative Agreement Act (PL 96-224) and are not used to avoid procurement procedures? Does the use of a grant violate a legislative mandate or authorization?

c. "Unsolicited" proposals should be truly unsolicited and should not be accepted unless they are truly unique or innovative and are for an essential program requirement. Award will only be made after strict compliance with regulations on unsolicited proposals, including appropriate documented rationale for the decision.

d. Procurements should not be divided just to come within simplified acquisition procedures. In accordance with good procurement practices, requests should be consolidated if it would be more cost effective to do so, to take advantage of quantity pricing. However, this should not be construed to prohibit breakout of items for small or minority businesses.

e. Short response times or restrictive requirements must not be used as methods to avoid open competition or as means of "steering" contracts.

G-5. Use of Existing Contracts.

a. If the request is for the exercise of options or the funding of the later years of a multi-year contract, is it fully justified, still necessary? Is the option or later year still reasonably priced based on historical costs for immediately preceding years?

b. If the requests are purchases off multiple-award-indefinite-quantity or BOA-type contracts, are they fully justified as to selection of contract for placement of order? This applies particularly for high-waste vulnerable items.

c. If the request is to add funds to an ongoing contract with a government owned contractor operated facility, a federal contract research center, or a federally funded research and development center, is the requirement clearly defined? Is it fully justified? Are such contracts being used as a means to circumvent procurement requirements? Are subcontract awards being directed by the federal agency?

d. Funds obligated to cover unpriced items, such as changes, spare parts and data, should not be in excess of current best estimates of need for those items. Additional obligations in excess of the original procurement request must be clearly justified.

e. Funds for letter contracts should not be obligated in excess of that allowed by regulations, nor should letter contracts be used solely as a vehicle to obligate funds that would otherwise lapse.

f. When contracts are modified or supplemental agreements issued to increase the level of effort or procure additional tasks, items, or services, the additional requirements must be validated. The subcontracting of substantial parts of such modifications, change orders, or tasks may indicate contracts are being used as vehicles to avoid competition.

g. Funds for contractor operated supply stores or other logistic support-type contracts should not be obligated in excess of current requirements or used as a vehicle to make directed procurements nor should they otherwise be used to avoid agency internal management controls. Accepted techniques and mechanisms for control of inventories, such as usage checks and economic order quantities, should be employed.

**APPENDIX H
DIRECTORATE OF CONTRACTING MEMO OF YEAR END CUT OFFS**

CCMI-GOR

10 March 2009

MEMORANDUM FOR SEE DISTRIBUTION

SUBJECT: FY09 Cut-Off Dates for Submission of Purchase Requests to the Fort Gordon Directorate of Contracting (DOC)

1. Addressees are urged to submit purchase requests as soon as possible throughout the fiscal year to ensure that acquisition needs are met. Procurement lead time is affected by various factors, such as the Federal Acquisition Regulation (FAR) requirement to post pre-solicitation notices for all open market acquisitions over \$25K on the *FedBizOpps* web page; Department of Defense requirement for Central Contractor Registration of a successful offeror prior to award; requirements related to determining commercial product comparability (i.e., price, quality, delivery) of UNICOR products (e.g., furniture) and issuing competitive solicitations with specifications and evaluation factors when UNICOR products are not comparable; and new statutory requirements for all holders of multiple award schedule (MAS) contracts to have a fair opportunity to compete for task orders for services and delivery orders for supplies over \$100K.

2. FY09-funded purchase requests for supplies, equipment, and services must be received at DOC by the following dates to ensure that award is made by 30 September 2009:

Construction Acquisitions Open Market	1 Jul 09
Construction projects issued under JOC IDIQ	4 Sep 09
Delivery Orders for Supplies Greater Than \$100K* Under MAS**	3 Aug 09
Delivery Orders and Other Task Orders under Existing Contracts less than \$100K**	4 Sep 09
Open Market Acquisitions Less Than or Equal To \$25K*	4 Sep 09
Open Market Acquisitions Greater \$25K But Less Than/Equal To \$100K*	25 Aug 09
Open Market Acquisitions Greater Than \$100K* but less than \$5M	26 Jun 09
Open Market Acquisitions in excess of \$5M	3 Apr 09
Contact DOC at earliest possible date.	
Task Orders for Services Greater Than \$100K* Under MAS**	31 Jul 09

***Including the value of any option items.**

****Including DOC-awarded contracts, General Services Administration Federal Schedule Contracts, and Army Small Computer Program contracts and other government-wide acquisition contracts for information technology.**

CCMI-GOR

SUBJECT: FY09 Cut-Off Dates for Submission of Purchase Requests to the Fort Gordon Directorate of Contracting (DOC)

3. Purchase requests for desktops and notebooks under the Consolidated Buy (CB) Program will be processed in accordance with requirements for this program. Two CB periods are established per year, the first period is Feb/Mar and the second is Aug/Sep. The first month of each of the two periods (Feb & Aug) is when the configurations are posted. The second month of each of the two periods (Mar & Sep) is when prices are posted and purchases can be made. Procurements for desktops or notebooks cannot be made outside the CB period without an exception. The CB exception can be found at <http://gordwsdoim001/docpri/ConsolidatedBuy.htm>.
4. Direct procurements against Non-DoD Contracts greater than \$100,000.00 require a certification document to be submitted along with the requirement. For detailed information on proper use of Non-DoD contracts, please visit <http://gordwsdoim001/docpri/nondod.htm>.
5. If the cut-off date for an acquisition is approaching and funds are not yet available, addressees should consult with your resource manager and the DOC POC identified in paragraph 9. to determine if the acquisition is suitable for either (a) pre-coordinated, post cut-off acceptance or (b) solicitation as a SAF acquisition with a high probability that the requirement will not be canceled. Purchase request for an SAF acquisition must contain the following statement signed by the resource manager: "This requirement is included or provided for in the financial plan for FY09. The accounting classification will be _____. This statement is not a commitment of funds."
6. Purchase requests for FY09 funded services (renewals and new acquisitions) must be submitted by 1 July 2009. Notify DOC by this date if you do not intend to continue contracting for a service. Purchase requests citing FY10 funds submitted before 1 October 2009 must contain the following statement signed by the resource manager: "This requirement is included or provided for in the financial plan for FY10. This statement is not a commitment of funds." If DoD is operating under an FY10 Continuing Resolution Authority, the resource manager will provide certification statement of the amount of funding that is available for performance NLT 4 October 2009.
7. Addressees are also advised that submission of a MIPR to a non-Army agency may be a contract offload or an Economy Act (31 U.S.C. 1535) order subject to the determination and findings requirements of FAR Subpart 17.5 (see <http://www.arnet.gov/far/loadmainre.html>). Subpart 217.5 of the Department of Defense Federal Acquisition Regulation Supplement (http://www.acq.osd.mil/dp/dars/dfars/html/r20030430/217_5.htm) and Army policy memoranda which are posted on the web at <http://dasapp.saalt.army.mil/library/policy/MIPR.pdf> and <http://dasapp.saalt.army.mil/library/policy/MIPR2.pdf> provide additional guidance.

CCMI-GOR

SUBJECT: FY 09 Cut-Off Dates for Submission of Purchase Requests to the Fort Gordon Directorate of Contracting (DOC)

8. The DOC will do everything possible to work with its customers to satisfy requirements after the established cutoff dates. However, the DOC has a finite capability to process late requirements. Budgetary constraints may mean that customer-funded overtime is the only method to provide the DOC with additional flexibility to accept requirements after the established dates. High priority acquisitions based on mission exigency must be accompanied by an urgency-of-need justification signed by the commander or director (or his/her designee).

9. POCs for questions regarding specific acquisitions should be addressed to Debra Hill, 791-1825, debra.hill5@us.army.mil for supplies, equipment, and services; Joyce Walsh, 791-1814, joyce.m.walsh@us.army.mil for construction projects.

10. POC for this memorandum is Terri Lucas, 791-1813 or 1800, e-mail terri.lucas@us.army.mil.

/s/

TERESA A. LUCAS
Acting Director of Contracting

DISTRIBUTION:

APPENDIX I
IMCOM GRMO
 FY09 Closeout Schedule

#	DATE	OFFICE	ACTION
1	Aug to Sep	GRMO	Maintain year end unfunded requirements in the IOL UFR Module.
2	Aug	GRMO	Obtain and distribute Contracting cut-off dates.
3	Aug to Sep	GRMO	Continually review unobligated commitments, and adjust to amounts that will be obligated by 30 Sep.
4	14-Aug	GRMO	1st APC/Customer Number upload to STANFINS
5	25-Aug	GRMO	2nd APC/Customer Number upload to STANFINS
6	31-Aug	GRMO	Due date for FY10 candidate files for APCs and Customer Numbers upload to STANFINS.
7	31-Aug	GRMO	Review and adjust blanket travel orders to amounts that will be obligated by 30 Sep.
8	31-Aug	GRMO	Due date to complete the Phase III Joint Review.
9	Aug-Sep	GRMO	Daily, review and adjust or clear Obligations without Commitments.
10	31-Aug	GRMO	Generally, the last day for processing Purchase Requests other than for unusual and compelling urgencies.

11	31 Aug	GRMO	Review reimbursable orders and adjust to actual or best estimate as soon as possible. Continue to review as additional information becomes available and furnish information to DRM.
12	1-Sep	GRMO	Prepare final MOD for USA/MWR labor and purchase for the period thru 30 Sep.
13	1-Sep	GRMO	Provide new accounting classification to POWERTRACK manager.
14	1-Sep	GRMO FCM/ACCTG FCM Manger	If required, provide information to LOGSA to change and/or request new DODAACS.
15	9-Sep	GRMO	Coordinate with Human Resources for new employees to be brought on board on or after 18 Sep.
16	15-Sep	GRMO	Submit all civilian employee performance monetary awards to applicable budget analyst.
17	15-Sep	GRMO	Review Status of utility bills and prepare MODs for month of Sep bills.
18	15-Sep	GRMO	Coordinate with the supporting Contracting Activity/Office and cancel outstanding purchase requests that cannot be contracted by 30 Sep. The contracting activity should provide status on all purchase requests for which procurement action was not completed as of 15 Aug to the DRM/Requesting Activity. Requesting Activity(ies) must reconcile their records with status provided, forward copies of returned PR&Cs to Program Director fund certifiers, and decommit transactions in IOL.

19	15 Sep	GRMO	Return identified excess RAP and FAP funds to HQ IMCOM. During the remainder of the month, to be completed by 29 Sep, identify other excess funds, and make them available to HQ IMCOM.
20	22-Sep	GRMO	Last day for processing Cost Transfer documents without approval from DRM.
21	20-28 Sep	GRMO	Ensure GPC Cardholders and Approving Officials certify the last invoice/bill of the fiscal year in Access, and obligate FY09 Government Purchase Card liabilities not billed.
22	25-Sep	GRMO	Ensure printing liabilities are obligated.
23	26-Sep	GRMO	The last normal daily supply cycle.
24	26-Sep	GRMO	Adjust all reimbursable orders and funding to the greater of obligations incurred or earnings. Record estimates for 27-30 Sep if required. Estimates must be adjusted to actuals in Oct. Funded Reimbursement Authority (FRA) will not be withdrawn via PBAS. Resultant electra errors caused by FRA amount differences between PBAS and Accounting records will be corrected by DFAS-IN Departmental Accounting when Army accounting reports are consolidated.
25	28-Sep	GRMO	Last day to certify the 19 Sep billing to ensure automated processes obligate funds. If this date is missed, manual obligations will be necessary to closeout the fiscal year end, and then reversed in the first accounting cycle of FY10.

26	28-Sep	GRMO	DTS transactions approved after this date may not process in accounting before the fiscal year end closeout, requiring manual obligations. Reverse manual obligations in the first accounting cycle of FY10.
27	29-Sep	GRMO	Coordinate with Contracting on the status of open PR&Cs and ensure they will be contracted by the close of the fiscal year.
28	29-Sep	GRMO	COB close normal fiscal year operations.
29	30-Sep	GRMO	Process adjustments and late developing execution requirements.
30	1-30 Oct	GRMO	Provide new accounting line to Access manager.
31	5-Oct	GRMO	Final report of 4 th Qtr Contingent Liabilities.
32	6-Oct	GRMO	Submit certification of non-DoD Interagency Agreements of FY 02-05 unliquidated obligations.
33	10-Oct	GRMO	Submit Year End Certification Statements

3 September 2009

USASC&FG Cir 37-1

(ATZH-RMA)

FOR THE COMMANDER:

OFFICIAL:

GARY M. GRIGGS
Colonel, GS
Chief of Staff

/ORIGINAL SIGNED/
GWENDOLYN GARFIELD
Director, Human Resources
/Adjutant General

DISTRIBUTION:

<http://www.gordon.army.mil/dhr/DocMgt/docmgt.htm>.