

DEPARTMENT OF THE ARMY
HEADQUARTERS, UNITED STATES ARMY ALASKA
Fort Richardson, Alaska 99505-5000

United States Army Alaska Circular 37-1

1 August 2001

Expires 31 July 2002

Financial Administration

Fiscal Year 2001 Closeout Procedures

Applicability. This circular applies to all program directors and major activity directors delegated the authority for managing operations and executing the installation operating program utilizing resources issued to the Commanding General, United States Army Alaska (USARAK). This also applies to the Director of Resource Management (DRM) for overall financial management and administration. Additionally, it applies to all organizations that receive financial accounting support from the Defense Finance and Accounting Services, Pacific (DFAS-PC), the 59th Signal Battalion, etc.

Interim changes. Interim changes to this circular are not official unless the Director of Information Management authenticates them. Users will destroy interim changes on their expiration dates unless sooner superseded or rescinded.

Suggested improvements. This circular's proponent agency is the Directorate of Resource Management (DRM), Management Accounting Office (MAO). The MAO invites users to send comments and suggested improvements on Department of the Army (DA) Form 2028 (Recommended Changes to Publications and Blank Forms) directly to APVR-RRM-MAO.

Contents

	Paragraph	Page
Chapter 1		
Purpose and Procedures		
Purpose	1-1.....	1-1
References	1-2.....	1-1
Objectives	1-3.....	1-2
Concept	1-4.....	1-2
Chapter 2		
General Responsibilities		
Coordination	2-1.....	2-1
Program Budget Advisory Committee	2-2.....	2-1
Working Program Budget Advisory Committee.....	2-3.....	2-1
Budget and Accounting Systems Advisor.....	2-4.....	2-1
Director of Resource Management, directors, commanders, and tenant commanders.....	2-5.....	2-1
Activity Chiefs Who Place or Receive Reimbursable Orders for Services	2-6.....	2-2
Chapter 3		
Specific Responsibilities		
Achieving objectives and concepts.....	3-1.....	3-1
Chief, Management Accounting Office.....	3-2.....	3-1
Defense Finance and Accounting Service-Pacific Operating Location	3-3.....	3-1

USARAK Circular 37-1

	Paragraph	Page	
Budget Officer, Program Budget Division.....	3-4.....	3-3	
Program directors	3-5.....	3-3	
Director of Logistics	3-6.....	3-6	
Director of Public Works	3-7.....	3-7	
Commander, 59th Signal Battalion.....	3-8.....	3-7	
Director of Contracting.....	3-9.....	3-7	
Quick Look at Task References	3-10.....	3-7	
 Chapter 4			
General Guidelines			
Planning.....	4-1.....	4-1	
Complying with requirements and due dates.....	4-2.....	4-1	
Documenting problems.....	4-3.....	4-1	
 Appendixes			
A. Statement 1.....		A-1	
B. Statement 2.....		B-1	
C. Task References by Date		C-1	
 Glossary			Glossary 1

Chapter 1 Purpose and Procedures

1-1. Purpose

This circular's purpose is to prescribe a time-phased schedule of actions considered essential to achieve optimum use of available Fiscal Year (FY) 2001 funds for mission requirements and an orderly closeout at fiscal year-end. FY-closeout procedures are the culmination of year-round financial management that focuses on—

- a. Continuous reviews of the file of approved commitments and/or other fund reservations.
- b. Periodic joint reviews of the unliquidated obligation and accounts receivable files between DFAS-PC and serviced activities within the command, to ensure that recorded obligations and reimbursements earned are accurately reflected in DFAS-PC records.
- c. Early identification and reporting of funds excess to command needs.

1-2. References

- a. Required publications.
 - (1) DFAS-Indiana (DFAS-IN) Regulation 37-1, (Finance and Accounting Policy Implementation) is cited in paragraph 1-3d and in appendix A.
 - (2) USARAK Regulation 715-3 (Advance Contract Planning Program) is cited in paragraph 3-5c.
- b. Related publications.
 - (1) United States Army Pacific Command (USARPAC) Regulation 37-1 (Financial Management, Control, Accounting and Reporting).
 - (2) USARPAC Regulation 37-2 (USARPAC Travel Policies).
- c. Referenced forms.
 - (1) DA Form 2028 (Recommended Changes to Publications and Blank Forms) is cited in the suggested improvements statement.
 - (2) Standard Form (SF) 44 (U.S. Government Purchase Order Invoice Voucher) is cited in paragraph 3-9b.
 - (3) SF 1081 (Voucher and Schedule of Withdrawals and Credits) is cited in paragraph 3-5e and paragraph 3-5.
 - (4) USARAK Form 197 (Cost Distribution and Transfer Voucher) is cited in paragraph 2-5e and paragraph 3-3g and the glossary.

1-3. Objectives

The specific objectives of this circular are—

- a. To obtain maximum fund utilization consistent with the objectives outlined in Detailed Guidance of the Command Operating Program, Volume II. Accordingly, this installation's policy is to achieve maximum, effective, and prudent use of FY 2001 funds before 2400, 30 September 2001. To do this, processing

USARAK Circular 37-1

obligations must be accelerated during the remainder of FY 2001. At a minimum, 87 percent of FY 2001 single-year funds allotted to this installation should be obligated as of 31 July 2001 (exclusive of programmed civilian payroll costs and programmed training exercises), and 97 percent by 31 August 2001 (exclusive of programmed civilian payroll costs and programmed training exercises). This objective also requires early identification of funds excess to director and command needs.

b. To ensure that all legitimate, command-funding needs are financed in priority sequence, including the approved, year-end Unresourced Requirements List without incurring violations of 31 United States Code 1517(a). Particular attention will be given by all commanders and supervisors to ensure that efficient use of funds is made per with command programs and priorities, that waste is avoided, and any moneys provided for a specific purpose are either used for that purpose or reported to the Budget Officer, Program Budget Division (PBD), DRM, for resolution.

c. To control funds within amounts made available at limitation or target levels as set forth in funding allowance documents.

d. To make a determination that contracts or orders for goods, supplies, or services obligating an annual or multi-year appropriation are intended to meet a bona fide need of the period for which the funds were appropriated or to replace stock used in that period. Such determination will consider estimated, current consumption, the supply requirements which may be foreseen for future years based upon the procurement lead-time, and authorized stockage levels. Exceptions to this rule are set forth in DFAS-IN Regulation 37-1 (for example, custodial contracts).

e. To execute year-end, certified, financial-status reports that are totally supported by valid obligations and reimbursements earned.

1-4. Concept

a. To enhance control and communications, a command-center concept of operations will be employed from 11 September through year-end. The PBD will act as the control center. The following information will be available:

- (1) Funding targets received.
- (2) Obligation rates.
- (3) Status of computer cycles and printouts.
- (4) Unfinanced requirement priority lists.

b. This document represents a joint effort on the part of the DFAS-PC and the DRM, United States Army Garrison, Alaska.

Chapter 2 General Responsibilities

2-1. Coordination

Continuous coordination between the Program Budget Advisory Committee (PBAC) and the Working Program Budget Advisory Committee (WPBAC) in the fiscal-year-end closeout process will ensure effective management of the total financial resources for which the installation commander has overall responsibility.

2-2. Program Budget Advisory Committee

The August PBAC provides analyses of year-end, reprogramming alternatives. The PBAC makes recommendations and identifies priorities and alternative actions for year-end closeout. Effective 01 September 2001, the directors assume funds control for any funds controlled at a lower (post) level. Effective close of business (COB) 26 September 2001, all new obligations and adjustments will be processed through and approved by the Budget Officer.

2-3. Working Program Budget Advisory Committee

The WPBAC, chaired by the Budget Officer, reviews computer-produced status of fund data and then effects the manual adjustments necessary to ensure that the PBAC has the latest financial posture available for its deliberations. The relative merits of various fund requirement candidates will be prioritized. Reprogramming alternatives and recommendations provided will be in sufficient detail to facilitate PBAC decisions.

2-4. Budget and Accounting Systems Advisor

The Chief, MAO monitors policies necessary to maintain adequate, administrative, fund control throughout the command. Procedures and methodologies of the command's budget and accounting program are reviewed for efficiency and effectiveness.

2-5. Director of Resource Management, Directors, Commanders, and tenant commanders

Attainment of the closeout objectives is contingent upon the cooperation, communication, and active participation of all personnel. Accomplishment of the following will serve to ensure success:

- a. Funding allowances must be promptly processed, distributed, and recorded.
- b. Planned use of available funds will be reviewed at least weekly during the final quarter. Excesses and shortfalls will be identified and reported to the Budget Officer.
- c. Commitment, obligation, and reimbursement actions must be promptly initiated and processed. Particular emphasis must be given to long, lead-time actions (that is, those requiring extensive development, coordination, or procurement effort), initiating such actions sufficiently early in FY 2001, to preclude a backlog at year-end.
- d. Obligation targets are established that ensure funding-allowance documents are not exceeded.
- e. Obligation documents must be submitted daily to the DFAS-PC. The responsible budget analyst's telephone number should be shown on all USARAK Form 197 (Cost Distribution and Transfer Voucher). (These forms are commonly referred to as CDVs (Cost Distribution Vouchers).)
- f. Recorded obligations and reimbursements must be reviewed daily in order to initiate corrective actions in a timely manner.

USARAK Circular 37-1

2-6. Activity chiefs who place or receive reimbursable orders for services

Activity chiefs who place or receive reimbursable orders for services must ensure that valid obligations or orders received are recorded accurately. To facilitate a more effective closeout, reimbursements will be reviewed weekly during September 2001 to determine if the amounts recorded as orders received need adjusting. Modifications to reimbursable orders will cease on 26 September 2001. Final amounts to be adjusted to reimbursable service provided through 30 September 2001 must be submitted by 1200 on 26 September 2001. The goal is to not process any reimbursable documents during the last week of September 2001, except to balance minor programs and cash collections. This particular aspect of the year-end, closeout process is most critical and both the DFAS-PC and the DRM will place heavy emphasis on adherence to the schedule.

Chapter 3 Specific Responsibilities

3-1. Achieving objectives and concepts

Accomplishing the following will serve to achieve the objectives and concepts outlined in paragraphs 1-3 and 1-4 and to assist in attaining an orderly and efficient, fiscal-year-end closeout.

3-2. Chief, Management Accounting Office

The Chief, MAO will ensure that—

a. Actions required by this circular and other such actions that may be required are closely coordinated. Periodically, the DRM will brief the commander on the progress of the year-end-closeout plans and actions.

b. Joint reviews of unliquidated obligations and reimbursements are performed in conjunction with serviced activities during the period 13 through 22 August 2001. The Chief, MAO will provide specific, written procedures to be followed by the budget analysts. Adjustments identified during the reviews will be processed into the Standard Finance System (STANFINS) during the month of the review. Any adjustments that cannot be made will be identified on an informal memorandum to the appropriate budget activity. This memorandum will contain the document number and the reason the adjustment could not be made. All items noted on the unliquidated obligation reviews will be corrected by 31 August 2001.

c. Reimbursements will be reviewed weekly during September 2001 to determine if the amounts recorded as orders received need adjusting. Final adjustments must be finished by the COB on 26 September 2001, except for small adjustments to balance minor programs.

3-3. Defense Finance and Accounting Service-Pacific Operating Location

DFAS-PC responsibilities include—

a. Ensuring that reimbursable orders are closely monitored and appropriate adjustments are received and recorded in a timely manner. The Accounts Receivable Status Reports (AVK 117 and AVK 120) will be produced for the activity directors on 12, 19, 24, 26, 29, and 30 September 2001. These reports will be used as a basis for providing final adjustments to orders received and reimbursements earned.

b. Ensuring that coordination takes place with activity directors/fund managers to ensure that established time frames for document submission and subsequent processing into STANFINS are met.

c. DFAS-PC, Systems Branch should develop year-end, operating procedures by COB on 10 August 2001 for the months of September and October 2001.

d. The Chief, Accounting Operations-Army (AOA) Section, DFAS-PC will maintain a checklist to ensure that all Miscellaneous Obligation Documents (MODs) that cannot be input via the database Commitment Accounting System (dbCAS) (exclusive of those generated by Defense Civilian Pay System (DCPS)) are received and processed. It is the responsibility of DFAS-PC to appropriately reverse or liquidate such MODs as indicated herein. All MODs will include full accounting classification, accounting processing code (APC), and in the case of goods or services, the source of supply (such as local purchase, General Services Administration, Interfund, etc.). MODs will be initialed by the Chief, AOA Section before submission for processing. Other MODs will continue to be processed through dbCAS STANFINS input procedures.

e. DCPS MODs (which exclude overtime, terminal leave, holiday pay, Sunday premium pay, hazardous duty pay, and suggestion/superior performance awards) for September 2001 payroll costs are input per the

USARAK Circular 37-1

Schedule for Civilian Payroll Transaction for MOD and Disbursement Transactions under DCPS. Additionally, MODs received covering estimated overtime and other costs not automatically input by the DCPS/STANFINS interface procedures must be processed promptly and must indicate the period covered.

f. Ensure that the General Fund Analysis—Exception or Inquiry Report is analyzed and action taken as appropriate to correct the exception condition within 2 working days after receipt during August and September 2001.

g. Minimize the number of USARAK Form 197 (CDVs) or internal work orders for the Directorate of Public Works (DPW) processed after 14 September 2001.

h. Distribution of copies of the Appropriation Reimbursement Program (ARP) Customer Master Candidate file and the APC Master Candidate file to directors/activities by the COB on 16 July 2001. Verification for FY 2001 must be completed by 16 August 2001.

i. Furnishing a conversion chart reflecting all old and new APCs to the Directorate of Logistics (DOL), Logistics Information Systems Office; the DOL, Stock Fund Office; the DOL, Supply Office; the PBD; and the DPW by 21 September 2001. To meet this date, budget analysts must coordinate their APC requests (with AOA Section) by 27 August 2001.

j. Ensuring that the Single Stock Fund APC/Fund Code file is completed and ready for use in the Standard Army Retail Supply System (SARSS) by 01 October 2001. Those APCs that should be deleted should also be annotated.

k. Ensuring that the final STANFINS APC Edit Master Candidate file is completed and ready for use in the Integrated Facility System-Micro (IFS-M) by the COB on 06 October 2001.

l. Ensuring that the final civilian payroll is disbursed and applicable tapes processed into STANFINS on 20 September 2001.

m. Beginning on 01 September 2001, ensuring that suspended transactions on the Daily Preliminary Balance and exceptions on the Daily Exception listings are cleared within 24 hours.

n. Ensuring that a "mini" weekly (AVK 117 and AVK 120) and a nonstock fund report (AVK 602) are processed on 29 September 2001 to provide an additional overview.

o. Ensuring that FY 2002 APC changes for DCPS are submitted by budget analysts to the DCPS customer service representative and DFAS-PC by 05 October 2001.

p. Ensuring that all Code Table file updates required for FY 2002 processing are completed by 01 October 2001.

q. Reviewing the ARP Exception/Inquiry Report after each cycle during August and September 2001 to determine what actions are required to clear the exceptions from the report. Provide this information to appropriate budget personnel and/or activity directors for corrective action.

r. During September 2001, a copy of each of the following listings is provided to the Budget Officer via ATLAS/OLRV:

(1) PCN AVK009—Finance and Accounting Office Input.

(2) PCN AVK018—Daily Preliminary Balance.

(3) PCN AVK042—Interfund/General Service Administration Edit and Balance List.

(4) PCN AVK602—Nonstock Fund Orders and Payables.

(5) PCN ALF-46B—Consumer Fund Utilization Report.

3-4. Budget Officer, Program Budget Division

The Budget Officer, PBD, DRM will ensure that—

a. Those planned FY 2001 fund utilization actions for significant dollar amounts (\$25,000.00 or greater), which require either extensive lead-time or intra/interorganizational development effort before obligating are identified and listed. The transactions to be listed include, but are not limited to, those requiring formal contracting procedures (advertising, bidding, negotiating, and awarding) or engineering effort (design, approval, and contracting). Two separate lists should be maintained—FUNDED and UNFUNDED. Both lists should be submitted by 20 July 2001 and updated weekly as bid openings occur. The Budget Officer will be notified by telephone of the results of the bid openings that occur during the interim. These lists will be kept current and planned actions closely monitored.

b. Starting 01 September 2001, the command group is informed on the status of funds during the FY closeout and meetings are held, when appropriate, to obtain program director concurrence and command decisions on proposed actions.

c. The status of obligations is reviewed twice weekly during August 2001 and daily during September 2001.

d. In coordination with DFAS-PC, a memorandum is forwarded for dbCAS procedures from 01 through 30 September 2001 and tracking of all commitments and obligations is begun on 11 September 2001, except for tenant activities.

e. Fund redistribution or withdrawal actions (see para 2-2), as appropriate, are processed. Recommendations for redistribution of funds will be made based on command guidance.

f. A complete listing of unfilled orders (and reimbursable undelivered orders) for all operating agencies funds are provided to the Chief, AOA Section, DFAS-PC by 01 October 2001, for final September 2001 balances.

3-5. Program directors

Program directors, as appropriate, will ensure that—

a. Inquiries/requests relating to any proposed need or withdrawal of funds are coordinated with the Budget Officer before such inquiries or reports are made to higher headquarters. All inquiries by higher headquarters relative to any proposed need, acceptance, or withdrawal of funds are immediately coordinated with the Budget Officer.

b. Starting 31 July 2001, all funds that cannot be utilized (surplus funds) are reported as generated to the Budget Officer after consideration of amounts needed for potential obligation adjustments.

c. Ample time is allowed for funds certification and processing procurement documents through the Consolidated Installation Property Book Office before submission to the Director of Contracting (DOC). Document submission for procurement action on projects that have been approved by the installation planning board will be per USARAK Regulation 715-3, appendix B. Purchase requests for procurement actions exceeding \$100,000.00 that require a formal contract will be submitted to the DOC by 01 June 2001. Supply requirements less than \$25,000.00 but more than \$2,500.00 must be submitted by 5 September 2001; supply requirements less than \$100,000.00 but more than \$25,000.00, must be submitted by 13 August 2001. Construction requirements less than \$100,000.00 but more than \$2,000.00 must be submitted by 13 August 2001. Service requirements less than \$100,000.00 but more than

USARAK Circular 37-1

\$2,500.00 must be submitted by 13 August 2001. Should emergency requirements arise after these dates, coordination with the DOC will be made before submitting purchase requests.

d. To ensure that funds are available, notify other program director representatives immediately of any cost transfers that will affect obligations of another director's funds. No cost transfers less than \$100.00 will be processed after 26 September 2001, except for adjustments in minor programs.

e. Time and attendance cards for the pay period ending 08 September 2001 are submitted to the DCPS-customer-service representative by 0900 on 10 September 2001. MODs on individuals being separated (that is, terminal leave during September 2001) will be prepared by pay period (recording name, social security number, APC, and amount). DFAS-PC, AOA Section will be responsible for deobligating the MODs after the applicable payroll has been disbursed. Budget analysts will verify that the individual did, in fact, terminate and coordinate with DFAS-PC, AOA Section regarding the actual, terminal-leave payments so that Standard Form (SF) 1081 (Voucher and Schedule of Withdrawals and Credits) can be processed to clear the applicable MODs in FY 2001.

f. Separate MODs are prepared reflecting amounts by APC and Element of Resource and submitted through DFAS-PC as follows (Note: Recurring MODs for utilities, communications, and Government Services Administration vehicles may be processed as normal via dbCAS):

(1) MODs for estimated overtime costs to be incurred during the period of 10 through 30 September 2001 are submitted by 07 September 2001. MODs will be reversed by DFAS-PC after payrolls are disbursed (05 October 2001 for the civilian pay period ending 22 September 2001). Any adjustments to these MODs will be submitted as soon as possible, but no later than 0830 on 14 September 2001.

(2) MODs for estimated costs to be incurred for holiday pay, Sunday premium pay, hazardous duty pay, gross payroll costs for any temporary employees hired during the last pay period in September 2001, Nonappropriated Fund retirement costs for any former Nonappropriated Fund employees currently having civil service status, and suggestions/superior performance awards during the period of 01 through 30 September 2001 are submitted by 27 August 2001, by pay period. Adjustments to these MODs will identify the specific MOD affected and will be submitted as soon as possible, but no later than 0830 on 14 September 2001. MODs will be reversed by DFAS-PC, AOA Section and an SF 1081 prepared after the applicable payroll has been processed or disbursed (21 September 2001 and 05 October 2001).

(3) MODs for credit-card purchases of petroleum, oils, and lubricants (POL); purchases of aviation gas with identaplate; requisitions for bulk petroleum, and for utilities and communications charges are submitted as follows: the amount shown on the MOD for POL will include actual purchases/requisitions through 14 September 2001 and estimated purchases/requisitions from 16 through 30 September 2001. The MODs for utility and communications charges will cite the source of supply and the same control numbers will be cited on the actual payment voucher. DFAS-PC, AOA Section will liquidate these two MODs based on the actual payment for charges for September 2001. Credit-card purchases paid in FY 2001 for credit-card POL and aviation gas with identaplate applicable to FY 2001 charges will be applied to the applicable MOD. Receipts for bulk petroleum will reflect the same document number as the original obligation.

g. All transactions resulting in an obligation adjustment for FY 2001 funds are delivered on a daily basis to the Chief, Work Flow, DFAS-PC and/or the dbCAS administrator during the period of 07 September 2001 through 26 September 2001. Effective COB 26 September 2001, all new obligations and adjustments will be processed through and approved by the Budget Officer. This time frame must be met to avert the processing of a high volume of routine transactions through STANFINS that would hinder the monitoring and utilization of remaining fund balances. Obligations incurred after this point will be a result of fund redistribution, according to command priorities.

h. Coordination with obligating agencies is made to ensure that commitments become obligations during the current FY. Particular emphasis must be given to ensure that review and coordination processes are made by the COB on 27 August 2001, 03 September 2001, and daily thereafter through 26 September 2001.

- i. The ARP Customer Master Candidate File is verified and returned by 16 August 2001.
- j. Requests for FY 2002 APCs and proposed changes to existing APCs, including a conversion/cross-walk chart for any APCs deleted or replaced, are submitted to DFAS-PC, AOA Section by the COB on 10 September 2001. (New APCs and crosswalk charts to MAO by 16 August 2001.)
- k. Consolidated dbCAS are submitted, at the detail level, to the Budget Officer (by each program director) for end of month throughout the year. Beginning 01 August 2001, dbCAS will be submitted each Tuesday and Friday. Beginning 11 September 2001, daily commitments and consolidated dbCAS diskettes/electronic data transfer from dbCAS will be submitted by each program director.
- l. Blanket or repeated travel orders are not issued for any period extending past 30 August 2001, except for the Commanding General and the 716th Explosive Ordnance Disposal Detachment. All travelers file their vouchers before year-end; deobligate funds for travelers who have not traveled.
- m. The DRM is provided written certification (a sample is provided at app A) attesting to the validity of recorded obligations as of 30 September 2001. This certificate will be signed by the director and provided by 1200 on 05 October 2001.
- n. Reimbursable order balances as of 31 August 2001 are reviewed and action initiated to ensure that final adjustments to orders received and earned are finalized by 1200 on 30 September 2001. Program-director representatives will review the reimbursable orders received to determine if amounts recorded as orders received represent a realistic estimate of reimbursements to be earned. The requesting activity will be kept informed regarding additional funds that will be required or if funds will be returned. As required throughout the FY, any changes to orders received during September 2001 must be done by a change to the Automatic Reimbursement Annual Program and the Fiscal Year to Date Program. Completed orders will be furnished to the Chief, Work Flow Section as soon as possible, but no later than 1200 on 30 September 2001 so that available fund balances will be properly reported in fiscal-year-end reports. (Note: Reimbursable Military Interdepartmental Purchase Requests for FY 2001 should not be prepared or accepted after 1400 on 26 September 2001.)
- o. All final adjustments to orders received and reimbursements earned are submitted to the Chief, AOA Section by 1200 on 30 September 2001. The basis for these adjustments will be the cost run to be produced on 26 September 2001. Earnings data will include actual plus estimated amounts through 30 September 2001. The Accounts Receivable Status Report will be used as the basis for making final adjustments to orders and earnings. This final effort will be used as a clean up and should be completed by COB on 30 September 2001. These final adjustments will result in orders received and reimbursements earned being equal at fiscal year-end, except for valid unfilled orders that can be specifically identified to an outstanding reimbursable obligation (undelivered order). Estimated billings processed in September 2001 will not be subsequently adjusted the following FY.
- p. Support agreements that require billing for reimbursable work are reviewed by 12 September 2001 to ensure that all appropriate costs will be billed as of the end of the FY.
- q. Supply issue to requisitioning units/activities is discontinued on 29 September 2001 and resumed on 01 October 2001. (Exact dates to be determined by USARPAC.)
- r. A written certification, a sample of which is provided at appendix B, attesting to the accuracy and validity of reimbursable orders as of COB on 30 September 2001 is provided to the DRM by 1200 on 05 October 2001.
- s. Funds programmed for requirements that do not materialize or for which obligations cannot be incurred by 26 September 2001 will be reported to the Budget Officer for possible reprogramming action.

USARAK Circular 37-1

t. The Budget Officer is furnished an updated list by COB on 01 August 2001, with a one-line description and dollar amount of all unfinanced projects, purchase requests, and other requirements that could be obligated before the end of the FY. Changes to this list will be furnished as they become known.

u. Every effort is exerted to preclude mark-up of the fiscal-year-end, financial, status reports. Any problems will be communicated to the Chief, AOA Section, DFAS-PC within 1 workday of receipt of the final month-end cost runs.

v. Individual APC changes for FY 2002 are processed during the normal payroll cycles for the first pay period for the new FY (23 September 2001 through 06 October 2001).

w. Copies of nonstock funded contracts and purchase orders for Fort Richardson are picked up from the DOL, Budget Office, in Building 977, Room 105. During the last 3 months of FY 2001, daily pick-ups are required to enable timely obligations.

x. Changes for FY 2002 dbCAS obligation breakout and configurations are reported to the dbCAS administrator by 05 October 2001.

y. From 06 September 2001 through 30 September 2001, all transmittals other than MODs resulting in an obligation adjustment for FY 2001 funds are sent by facsimile or Federal Express daily to the DFAS-PC. Beginning 21 September 2001, all documents will be sent by facsimile.

z. Commencing with the beginning of the September 2001 (International Merchant Purchase Authorization Card (IMPAC) billing cycle from 24 August 2001 until 2400 on 30 September 2001), all IMPAC card users will forward copies of all IMPAC purchases to the appropriate budget analyst to ensure that all IMPAC card purchases are properly recorded to avoid an overexpenditure and to maximize the utilization of funds during the year-end closeout.

3-6. Director of Logistics

The Director of Logistics (DOL) will ensure that—

a. All supply requisitions are processed in a timely manner. The property book office will process requisitions received after 01 July 2001 within 2 workdays of receipt. Requisition "come back" copies for budget analysts, citing the assigned document number, will be available for pick up after the 2-day processing time. Fort Wainwright and Fort Greely "come back" copies are to be picked up daily from the property book offices at both posts. Fort Richardson "come back" copies are to be picked up daily from the DOL, Budget Office.

b. All creditable turn ins of supplies and equipment are processed on an expedited basis. Units having creditable turn ins and desiring credit in the current year will, when possible, avoid turning in items after 14 September 2001. It is recommended that turn ins be avoided in September.

c. The last SARSS cycle for FY 2001 is run on 29 September 2001. On 20 September 2001, the SARSS counters will be set to zero and all purchases through SARSS after that date will have to be coordinated through the comptroller's office in the PBD. (Exact dates to be determined by USARPAC.)

3-7. Director of Public Works

The Director of Public Works (DPW) will—

a. Schedule the final FY 2001 IFS-M daily cycle for the FY for processing on 22 September 2001.

b. Review the output of the final cycle to ensure all legitimate charges to the Family Housing Appropriation have been processed.

c. Certify, in writing, to the DRM, by 24 September 2001, that all legitimate charges to the Family Housing Appropriation have updated the last IFS-M cycle of the FY.

d. Ensure that all known and/or anticipated fuel delivery receipts for which an obligation has not been processed are supported by a MOD.

3-8. Commander, 59th Signal Battalion

The Commander, 59th Signal Battalion will ensure that all capability requirements (CAPRs) are processed in a timely manner. EXPRESS CAPRs will be completed in 5 working days. CAPRs for nonstandard items require additional time. All documents received less than 1 week before the DOC purchasing cut-off date (see para 3-5c) may be returned for FY 2002 processing.

3-9. Director of Contracting

The DOC will ensure that—

a. On a weekly basis during August and September 2001, the contracting officer reviews the outstanding Purchase Request and Commitment (PRC) citing consumer funds and determines whether purchase orders/contracts can be issued/awarded before fiscal year-end. Immediately upon determining that purchase orders/contracts cannot be issued/awarded in FY 2001, the contracting officer will communicate that information to the director's budget analyst certifying funds and the PBD.

b. Purchases made with SF 44s (U.S. Government Purchase Order Invoice Voucher) during the period of 18 September through 25 September 2001 are held to an absolute minimum. No purchases will be made with SF 44s during the period of 26 September through 30 September. Normal use of the SF 44s resumes on 01 October 2001, providing the Continuing Resolution Authority or the Appropriation Act has been passed and signed by the President.

c. The Budget Officer is briefed on any known increases to FY 2001 contracts that DOC becomes aware of before 2400 on 30 September 2001.

3-10. Quick look at task references

Appendix C provides a table that contains quick task references by date.

**Chapter 4
General Guidelines**

4-1. Planning

Maximum and effective fund utilization is contingent upon sound financial planning throughout the FY. This planning, however, becomes more critical during the last quarter. In the planning phase, personnel should be queried to determine if they understand the established procedures for the prompt processing of financial documents and the need for continual purification of incomplete transactions. The procedures should be evaluated to determine if they are current, and if not, to inform everyone of the required changes.

4-2. Complying with requirements and due dates

To ensure attainment of the objectives in chapter 3 and to avoid a troublesome fiscal year-end, commanders, directors, and all other persons having financial management responsibilities will give their personal attention to complying with the requirements and due dates enumerated in this circular. Although the requirements and due dates are primarily geared to single-year funds, some of the principles contained herein are equally applicable to other funds.

4-3. Documenting problems

Significant compliance problems experienced should be documented and submitted by each director to the DRM, Attention: APVR-RRM-MAO, as soon as possible after year-end, but no later than 31 October 2001. Negative reports are required. Commanders are also encouraged to provide after-action reports concerning changes that they believe should be effected in this circular for FY 2002.

FOR THE COMMANDER

OFFICIAL:

RICHARD C. NICKERSON
COL, GS
Chief of Staff

//Original Signed//
DONNA L. WILLIAMS
LTC, SC
Director of Information Management

DISTRIBUTION:
Special

Appendix A
Statement 1

I hereby certify that a review has been conducted by personnel in this directorate of all known transactions meeting the criteria of a recordable obligation (as specified in DFAS-IN Reg 37-1, chap 8), that were recorded as of the last STANFINS cycle for the FY except those listed at Enclosure 1.

Name

Grade

Title

Enclosure 1 (if applicable) lists transactions that are not properly reflected on the final STANFINS cycle. Copies of supporting documents are attached with recommendations for corrective action required.

**Appendix B
Statement 2**

I hereby certify that the amounts reflected in the Accounts Receivable Status—Appropriation Reimbursement Program-Automatic (PCN AVK-117) and/or Accounts Receivable Status—Appropriation Reimbursement Program-Funded (RRC AVK-120)—include all known orders received and reimbursements earned for FY 2001, including any required adjustments to balances reported for prior years, and reflect all known unfilled orders and reimbursement receivables as of the final STANFINS cycle for the FY except those listed at Enclosure 1.

Name

Grade

Title

Enclosure 1 (if applicable) lists transactions that are not properly reflected on the final STANFINS cycle. Copies of supporting documents are attached with recommendations for corrective action required.

Appendix C
Task References by Date

Table C-1 contains task references by date.

Table C-1		
Task references by date		
Date 2001	Paragraph	Director
01 Jun	3-5c	All
01 Jul	3-6a	DOL
16 Jul	3-3h	All, DFAS-PC
20 Jul	3-4a	PBD, DOC
31 Jul	1-3a	All
—	3-5b	All
01 Aug	3-3f	DFAS-PC
—	3-3q	DFAS-PC
—	3-4c	PBD
—	3-5k	All
—	3-5t	All
—	3-9a	All
10 Aug	3-3c	DFAS-PC, 59th Signal Battalion
13 Aug	3-2b	MAO
—	3-5c	All
16 Aug	3-3h	All
—	3-5j	All
22 Aug	3-2b	MAO
24 Aug	3-5z	All
27 Aug	3-3i	All
—	3-5h	All
—	3-5f(2)	All
30 Aug	3-5l	All
31 Aug	1-3a	All
—	3-2b	MAO
—	3-5n	All
01 Sep	2-2	All
—	2-6	All
—	3-2c	All
—	3-3m	DFAS-PC
—	3-4c	PBD
—	3-4d	PBD, DFAS-PC
—	3-5z	All
—	3-9a	DOC
03 Sep	3-5h	All
06 Sep	3-5y	All
05 Sep	3-5c	All
07 Sep	1-4a	PBD
—	3-5f(1)	All
—	3-5g	All
08 Sep	3-5e	All
10 Sep	3-5e	All

USARAK Circular 37-1

Table C-1		
Task references by date—continued		
Date 2001	Paragraph	Director
10 Sep	3-5f(1)	All
—	3-5j	All
11 Sep	1-4a	PBD
—	3-4d	PBD
—	3-5k	All
12 Sep	3-3a	DFAS-PC
—	3-5p	All
14 Sep	3-3g	DFAS-PC, All
—	3-5f(1)	All
—	3-5f(2)	All
—	3-5f(3)	All
—	3-6b	DOL, Brigades
—	3-6f	DFAS-PC, DOL, 59th Signal Battalion
16 Sep	3-5f(3)	All
18 Sep	3-9b	DOC
19 Sep	3-3a	DFAS-PC
20 Sep	3-3l	DFAS-PC
—	3-6c	All
21 Sep	3-3i	DFAS-PC
—	3-5f(2)	All
—	3-5y	All
22 Sep	3-5f(1)	All
—	3-7a	DPW
23 Sep	3-5v	All
24 Sep	3-3a	DFAS-PC
—	3-7c	DPW
25 Sep	3-9b	DOC
26 Sep	2-6	All
—	3-2c	All
—	3-3a	DFAS-PC
—	3-5d	All
—	3-5g	All
—	3-5h	All
—	3-5n	All
—	3-5o	All
—	3-5s	All
—	3-9b	All, DOC
27 Sep	2-2	All
—	3-5g	All
29 Sep	3-3a	DFAS-PC
—	3-3n	DFAS-PC
—	3-5q	All
—	3-6c	DOL
30 Sep	1-3a	All
—	2-6	All
—	3-3a	DFAS-PC
	3-4d	PBD
	3-5f(1)	All

Table C-1
Task references by date—continued

USARAK Circular 37-1

Date 2001	Paragraph	Director
30 Sep	3-5f(2)	All
—	3-5f(3)	All
—	3-5n	All
—	3-5o	All
—	3-5r	All
—	3-5y	All
—	3-5z	All
—	3-9b	All
—	3-9c	DOC
01 Oct	3-3j	DFAS-PC
—	3-3p	DFAS-PC
—	3-4f	PBD
—	3-5q	All
—	3-9b	DOC
05 Oct	3-3o	DFAS-PC, All
—	3-5f(1)	DFAS-PC
—	3-5f(2)	DFAS-PC
—	3-5m	All
—	3-5r	All
—	3-5x	All
6 Oct	3-3k	DFAS-PC
—	3-5v	All
31 Oct	4-3	All

Glossary

AOA Accounting Operations-Army

APC accounting processing code

app..... appendix

ARP Appropriation Reimbursement Program

CAPR..... capability requirement

CDV common reference for USARAK Form 197 (short for: Cost Distribution Voucher)

chap chapter

COB..... close of business

DA..... Department of the Army

dbCAS database Commitment Accounting System

DCPS..... Defense Civilian Pay System

DFAS-IN Defense Finance and Accounting Services-Pacific

DFAS-PC Defense Finance and Accounting Services-Pacific

DOC..... Director of Contracting

DOL Director/Directorate of Logistics

DPW Director/Directorate of Public Works

DRM..... Director/Directorate of Resource Management

FY Fiscal Year

IFS-M..... Integrated Facility System-Micro

IMPAC International Merchant Purchase Authorization Card

MAO..... Management Accounting Office

MOD Miscellaneous Obligation Document

para..... paragraph

PBAC Program Budget Advisory Committee

PBD Program Budget Division

POL..... petroleum, oils, and lubricants

USARAK Circular 37-1

PRC Purchase Request and Commitment

Reg regulation

SARSS..... Standard Army Retail Supply System

SF Standard Form

STANFINS Standard Finance System

USARAK..... United States Army Alaska

USARPAC United States Army Pacific Command

WPBAC Working Program Budget Advisory Committee