

ROUTINE

R 152058Z JUL 24 MID320000480015U

FM COMDT COGARD WASHINGTON DC

TO ALCGFINANCE

BT

UNCLAS

ALCGFINANCE 023/24

SUBJ: FY24 FINANCIAL MANAGEMENT AND REPORTING CLOSEOUT GUIDANCE

A. Financial Resource Management Manual (FRMM), COMDTINST M7100.3F

B. CGAP Appendix F - Fiscal Year Cut-Off Dates for Actionable Procurement Request Packages

C. ALCGFINANCE 020/24, FY24 Fourth Quarter Funding Sweeps

D. ALCGFINANCE 048/23, FY24 Commitment Monitoring and Centralized DeCommitments

1. This financial management and reporting closeout guidance pertains to Resource Management Offices (RMOs), Resource Advisors, Allotment Code Holders, and HQ Program Project Activity Managers (as defined by REF (A)), along with all activities and field units. It is mandatory for all activities, field units and fund managers to adhere to the specified dates outlined in paragraph 2. Additionally, REF (B) addresses the cut-off dates for submitting actionable procurement packages funded with expiring appropriations.

2. Key FY24 Closeout Dates (all times are Eastern Daylight Time (EDT)):
Jul 10 - First sweep of uncommitted, unobligated, and unexpended O&S funds - 75% - see REF (C). Action completed by CG-83.

Aug 12 - Second sweep of uncommitted, unobligated, and unexpended O&S funds - 90% - see REF (C).

Aug 30 - Cut-off date for a PR Package of Simplified Acquisitions Procedures (SAP) - from \$10k-\$25k.

Sep 10 - Cut-off date to submit a PR Package for non-emergency MicroPurchase Threshold and below resulting in a contract (nonpurchase card action)- see REF

(B). Recommended cut-off date, at the discretion of the servicing Support Team (RST/AST/HQST), to submit a PR Package for routine/nonemergency Purchase Card obligations below the Micro-Purchase threshold. *

Sep 11 - Third sweep of all unobligated O&S funds - 100% - see REF (C).

Sep 16 - CG-83 runs de-commitment RPA for all O&S PRs not certified as "still needed" in Open Commitment Tool - see REF (D). LCs/SCs are exempt, unless previously having "opted in".

Sep 16 - Deadline for receipt by FINCEN of all vendor invoices (approved by COR) for payment prior to closeout.

Sep 16 - Last day to input invoices to be paid by Treasury in FY24 (does not include "no checks").

Sep 23 - Last day for capitalized property transactions.

Sep 25 - Last day to submit MILSTRIPS.

Sep 25 - Last day to submit IPACs.

Sep 25 - Last day to submit IPAC chargebacks.

Sep 25 - Last day to initiate out going IPACs.

Sep 25 - Last day for USCG to zero out Reimbursable balances prior to year-end or units will not be able to properly close out agreements.

Sep 25 - Last day for ACO Approvals to guarantee Treasury payment in FY24.

Sep 26 - Confirm and run final payment batch for FY24 submitted to Treasury.

Sep 27 - All travel actions, including approval of travel vouchers and funding for travel authorizations (TAs) must be completed to be processed in FY24.

Sep 27 - Last day for recording deposits/receipts in the AR module.

Sep 27 - Last day to send Treasury cash deposits.

Sep 29 - Cut-off to submit re-classes to FINCEN by 1200 EDT.

Sep 30 - Last day to clear all credit card suspense; FINCEN to stop loading Purchase Card files.

Sep 30 - Last day to enter, submit and approve a contract award in Contract Lifecycle Management (CLM) by 2359 HRS EDT.

Sep 30 - Last day (at 1400 EDT) to record FY24 deposits to the USCG Lockbox or Treasury General Account, including U.S. Currency deposits by hub airports. This deadline applies to deposits that are requested to a specific LOA.

Sep 30 - Last day to process and load JVs by 1200 EDT.

Sep 30 - Last day to cancel all Purchase Orders for cancelling appropriations.

Oct 01 - Systematic cancellation of all remaining unobligated PRs (commitments) will occur at 0100 EDT. ** For the obligation of funds, need non-obligated funded PRs available until 2359 HRS EDT.

Oct 03 - IAA Distribution of Budget Authority to Funded Orders (FS Form 7600-B).

Oct 07 - Last day to access Treasury for cancelled accounts.

Oct 15 - FSMS opens for new FY25 business to all end users - FY25 accounts funded as soon as possible.

Oct 16 - Programs validate R-POETS Funding level for Funded Orders (FS Form 7600-B) within FSMS.

Nov 15 - Rollover to BFY25 for existing Multi-Year No-year accounts.

Nov 15 - Upward adjustments can be completed for expired funding. No increases in FY24 O&S obligations including travel can be completed prior to this date.

*Units not serviced by a Support Team shall seek guidance from the Senior Financial Manager/Comptroller overseeing their Project/Task for an end-of-year Purchase Card Deadline. Resource Management Offices (RMOs) and Resource Advisors (RAs) shall ensure that cut-off dates are established for each of their respective Allotment Codes. Adjudication on thresholds for "emergency" Purchase Card obligations after this date shall be done at the discretion of the Support Team (RST/AST/HQST) Lead, or the requisite Senior Financial Manager for units not falling under the Support Team construct.

**This date is subject to adjustment due to emergency contract options.

3. Commitments: The following guidelines apply:

- a) Responsibility: Each activity and field unit are responsible for providing a comprehensive, actionable PR package to the procurement and contracting officer.
- b) Review: Activities and field units must review all recorded commitments older than 30 days for validity; commitments no

longer necessary should be de-committed.

c) Program Manager's Role: The Program Manager should contact the appropriate contracting officer or purchasing agent to ensure funds are obligated before the end of the fiscal year.

d) Cancellation: Open commitments will be systematically canceled on October 1, 2024, at 01:00 EDT.

4. Obligations:

A. All required FY24 obligations must receive approval in CLM no later than September 30, 2024, at 23:59 EDT.

B. Funds that are no longer needed and meet at least one of the following criteria should be de-obligated daily during the month of September:

a) Residual balances after the vendor have completed delivery and received full payment.

b) Undelivered items that are no longer needed or project orders/contracts that have been canceled.

c) Errors in accounting that require correction before clearing an outstanding balance.

d) Initial obligations determined to be invalid.

e) Reductions of previously recorded obligations.

C. Financial managers using a centralized obligation document (common in BPR Tier I units) should appropriately reduce associated obligations in CLM prior to FY closeout to prevent the inadvertent lapse of excess balances.

D. To clear any outstanding obligations and finalize all open items, activities, field units or the servicing BPR Regional Support Team (as appropriate) are responsible for contacting vendors and requesting submission of all outstanding invoices.

E. Q4 Open Obligation Validations: The CG validated 99.8% of its Q3 required validations; however, there were thousands of obligations remaining to be validated entering the last week of the quarter. The responsible organization along with the allotment code holders are responsible for ensuring validations are completed timely and accurately throughout the quarter. CG833 will consider obligation validation performance and required deobligations (validated as a Status 3) progress when distributing backlog funding. All cancelling year obligations should be validated or revalidated as a Status 3 (No Longer Needed-Financial) or Status 4 (Pending CloseoutContracting). FY19 financial de-obligations and contract closeouts should be completed prior to 30 September. Financial managers are responsible for deobligating financial documents deemed no longer needed for their intended purpose.

5. Obligation Rate Target for O&S Units and Allotment Code Holders: Per REF (C), units and Allotment Code Holders are expected to achieve a 100% obligation rate by September 11, 2024. Any unobligated funding will be reclaimed by CG-83, pending extenuating circumstances.

6. Spend Down Determination Process: The O&S Dashboard or Spend Down Tool will be utilized to track and assess spend down rates.

7. Energy Distributions Exception: The discussion above does not apply to energy distributions. Due to energy price fluctuations, energy distributions will occur monthly starting in Q4.

8. Allotment code budget officers should coordinate directly with PPA managers to ensure any needed balances are available in cases of known balance errors in the new system. While the spending cut-off dates will be

strictly enforced this year, allotment code budget officers can contact their PPA manager if they have exceptional circumstances that are impacting their balances. CG-83 will work closely with FINCEN and the Centralized Obligation Group (COG) to ensure that utility and GV obligations are sufficient to cover the remainder of the FY prior to the cut-off date.

9. Fund balances identified in Q4 that are not necessary for critical purchases (at discretion of the Allotment Code Holder) should be centralized for higher priority needs.

10. ETS/E2 Solutions Travel Authorizations & Travel Vouchers: For FY25 travel, members should promptly submit a travel voucher for FY25 expenses incurred. The deadline for entering travel authorizations/obligations in E2 Solutions (E2) is September 27, 2024. Any upward adjustment voucher payments submitted after this cut-off date will not be processed until 30 to 45 days after the E2 system is back up. To ensure funds are obligated and vouchers are paid during the system downtime, adjustments must be made for vouchers exceeding the initial authorization by September 27, 2024. Travelers and approving officials should verify that claimed expenses align with the proper FY POET based on the provided guidance:

- a) Airfare - post to FY in which travel began.
- b) Rental Car - post to FY in which travel began.
- c) Reimbursement for actual expenses when using a POV is limited to fuel; oil; parking fees; ferry fares; and road, bridge and tunnel tolls. And should be posted to the FY in which charges were incurred.
- d) Parking - post to FY in which charges were incurred.
- e) Hotel - post to FY in which charges were incurred.
- f) Per Diem - post to FY in which charges were incurred.
- g) Other - post to correct FY in which charges were incurred. These procedures apply to all TDY vouchers submitted via E2.
- h) Further guidance for FY24 pending vouchers will be sent later.

11. Purchase Card and Fleet Card: Under the O&S appropriation, purchase card transactions will be allocated to the fiscal year (FY) based on the purchase or order date.

12. Utilities: Utility costs are assigned to the FY in which the meter is read, or the service period concludes. If the meter reading occurs on or after October 1, 2024, the funds should be charged to FY25. Similarly, telephone services ending on or after October 1, 2024, should be allocated to FY25. Activities and field units must follow guidance to establish FY25 obligations for services.

13. Purchases of Services or Supplies: These expenses are attributed to the FY in which the purchase is approved.

14. Invoice/Voucher Processing: Commercial invoices received by FINCEN (approved by the Contracting Officer's Representative, with proper and accurate receipting and funding) before September 16, 2024, are guaranteed to be processed and paid by FINCEN. Invoices received after that date may not be paid until after the Financial Systems Modernization Service (FSMS) returns online, estimated around October 15, 2024.

15. Contact information for further inquiries:

- a) CG-83 - Office of Resource Management: Monty.D.Holcombe@uscg.mil
- b) CG-84 - Office of Financial Policy, Reporting and Property:
Danilo.R.Mendoza@uscg.mil

- c) CG-86 - Office of Financial Systems: Stephen.J.Weagraff@uscg.mil
- d) FINCEN - Commanding Office: Michael.V.Danish@uscg.mil
- e) CG-833 - Budget Execution Division: Mario.B.Teixeira@uscg.mil
- f) CG-835 - Reimbursable Management Division:
Rochita.R.jackson@uscg.mil Jerry.Algarin@uscg.mil
Leslie.M.Martin-Freeman@uscg.mil
- g) Travel Payments: Michael.A.Duchossois@uscg.mil
- h) Purchase Card: Ngozi.Ofili@USCG.mil Purchase.Card@uscg.mil
- i) FINCEN - Financial Reporting: Paula.N.Kitchen@uscg.mil
- j) FINCEN - Financial Operations: Tonya.R.Hughes-Scruggs@uscg.mil
- k) Purchase Order Payments: Demetrius.A.Holley@uscg.mil
- l) Contract Payments: Stephen.D.Reagan@uscg.mil
- m) Lease Payments: Nicole.C.Richmond@uscg.mil
- n) Credit Card Payments: Nicole.C.Richmond@uscg.mil
- o) Utility Payments: Nicole.C.Richmond@uscg.mil
- p) Claims: Nicole.C.Richmond@uscg.mil
- q) Customer Service: (757) 523-6940
- r) Personal Property Physical Inventory: CG-PHY-INV@uscg.mil
- s) Capitalized Personal Property: Darryl.A.Carver@uscg.mil
- t) Leased Equipment: Raymond.W.Wagner@uscg.mil
- u) CG-83 PORTAL PAGE: <https://cglink.uscg.mil/2ceec843>
- v) CG-913 CLM (Contracting Support): HQS-SMB-FSMS@uscg.mil
- w) CG-913 Policy Help: CG913POLICY@uscg.mil
- x) Fleet Card Program: HQS-SMB-DHSFleetCard@uscg.mil

16. Request widest distribution of this message, as appropriate, to all activities and field units.

17. Mr. Tal Seaman, CG-8C, Comptroller, sends.

18. Internet release authorized.

BT
#0001
NNNN