

MEMORANDUM FOR See Distribution

SUBJECT: 26th Area Support Group Policy Memorandum – Closing Year Appropriation Management

This memorandum expires 1 year from date of publication

1. Purpose. This memorandum prescribes policies and procedures for Closing Year Appropriation Management
2. Applicability: This policy memorandum applies to the 26th ASG DRM, ASG and BSB Program Directorates and managers.
3. Objective: To ensure complete verification, validation and finalization of all un-liquidated obligations in the preparation for review and closure of closing year appropriations.
4. Definition of Terms and Acronyms:
 - a. DFAS-EUR - Defense Finance and Accounting Service-Europe
 - b. Obligations - Legal reservation of funds for which the government is legally bound to pay a known or estimated amount at a specific time.
 - c. Un-liquidated Obligations (ULOs) - Obligations incurred for which disbursements have not been made.
 - d. Disbursements - Payment of a legal liability of the U.S. Government, made to transfer funds, advance funds, and liquidate valid obligations.
 - e. Non-Stock Fund Orders & Payables (NSFOP) - A DFAS generated report showing the cumulative status, by document reference number, of non-stock fund open transactions as of the report dates.
 - f. Open Transactions - A transaction in which the obligation, accrual and disbursement are not of equal dollar value.
 - g. COR - Contracting Officer Representative. An individual responsible for overview of contracts with civilian or military agencies, and delegated in writing by the responsible Contracting Command.

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- h. PAD - Program Activity Director
- i. MIPR - Military Interdepartmental Purchase Request

5. Responsibilities:

- a. DRM will conduct reviews and status updates with the ASG/BSB PADs responsible for the closing year appropriation Un-liquidated obligations. Timelines for reviews and subsequent actions are provided at ENCL.
- b. DRM will ensure that obligations are accurately reported and will coordinate with DFAS-EUR to de-obligate and reduce ULOs.
- c. ASG/BSB PAD's will obtain from the COR the necessary documentation to finalize ULOs and will provide copies to DRM. This documentation will include: invoices, payment vouchers, receiving reports (DD Form 1155-Order for Supplies or Services), MIPR amendments and Contract Modifications.
- d. The COR will ensure that receiving reports and/or documents for billing purposes are properly annotated with:
 - i. A complete and accurate accounting classification
 - ii. The Contract/MIPR number/Customer Number
 - iii. A "partial" or "final" statusThe COR will forward the documents to DFAS-EUR for payment and provide copies to the ASG/BSB PAD.
- e. DFAS-EUR will ensure prompt payment and reporting of disbursements.
- f. DRM will reconcile the disbursement data on the Non-Stock Fund Orders & Payables (NSFOP) and coordinate discrepancies with the PADs, COR and/or DFAS-EUR.
- g. DRM will be responsible for reporting excess and additional fund requirements to HQ USAREUR.

7. Administration: The 26th ASG, DRM is the proponent of this policy memorandum. POC for further information is Julie Culjak, Chief, Control Branch, DSN 373-8419.

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ORIGINAL SIGNED

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Colonel, QM
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