

UNITED STATES DEPARTMENT OF AGRICULTURE  
FOOD SAFETY AND INSPECTION SERVICE  
WASHINGTON, DC

# FSIS NOTICE

13-24

4/4/24

## 2024 YEAR-END CLOSING INSTRUCTIONS

### I. PURPOSE

This notice provides instructions to Program Offices for the preparation and submission of Fiscal Year (FY) 2024 financial transactions, as well as instructions for the preparation for the new fiscal year. All Administrative Officers, Resource Managers, Program and Management Analysts, purchase card holders, accounting personnel, budget personnel, relocating employees, and Federal Agency Travel Administrators (FATAs) are to meet the established cutoff dates applicable to their work.

### II. REVIEW OF UNLIQUIDATED OBLIGATIONS

[Department Regulation 2230-001](#), October 28, 2020, requires that Agencies review and certify unliquidated obligations on a quarterly basis. As part of this process, it is important to review unliquidated obligations and to request de-obligations as appropriate. Careful attention needs to be paid to cancelling year FY 2019 obligations. Any outstanding FY 2019 invoices that have not been paid by September 30 will require Program Offices to pay these invoices from future appropriations.

### III. IDENTIFYING AND REPORTING GENERAL LEDGER ADJUSTMENTS (GLAs)

A. Throughout the fiscal year, Program Offices send requests for reclassification adjustments to financial transactions (GLAs) to the Office of the Chief Financial Officer (OCFO). Adjustments impacting FY 2024 transactions should be reflected in the Financial Management Modernization Initiative (FMMI) financial system before the close of FY 2024. Examples of transactions to be reclassified include transactions posted to an incorrect Shorthand Code (SHC) (i.e., Cost Center, Fund, Functional Area, Work Breakdown Structure (WBS)), Commitment Item or Budget Object Class (BOC) Code.

B. Program Offices are to complete and submit a [GLA Form](#) and supporting documentation, such as a Spending Detail Report, no later than 12:00 pm EST Friday, September 20, 2024, to [FAOB.GeneralLedgerAdjustments@usda.gov](mailto:FAOB.GeneralLedgerAdjustments@usda.gov).

### IV. IDENTIFYING AND REPORTING YEAR-END ESTIMATES OF OBLIGATIONS

A. Program Offices will identify and report year-end estimates of obligations which are not expected to post to FMMI by Monday, September 30, 2024.

B. Program Offices are to complete period end estimates using the [GL Accrual and Estimate form](#). Remember to include estimates for:

**DISTRIBUTION:** Electronic

**NOTICE EXPIRES:** 4/1/25

**OPI:** OPPD

1. Employee reimbursements (OF-1164 or AD-616) not submitted to OCFO by COB, Friday, September 20, 2024.
2. Approved Training Authorizations (SF-182) of training ordered but will not post to FMMI until the subsequent FY.
3. Printing orders requisitioned by the Office of Communications or other sources after Friday, September 13, 2024.

C. Program Offices are to prepare and submit a copy of supporting documentation to accompany each GL Accrual and Estimate form to the Program Office's Budget Analyst. The preparer is to include their name and phone number on all forms. Examples of appropriate supporting documentation include:

1. Standard Form (SF) 182, Authorization, Agreement and Certification of Training;
2. Optional Form (OF) 1164, Claim for Reimbursement for Expenditures on Official Business or AD-616 Travel Voucher; or
3. AD-700, Procurement Request Form (purchase card purchases).

D. Program Offices are to code all documents with their seven-digit SHC.

E. Examples of appropriate supporting documentation include: OCFO will ensure system-ready documents (examples: forms OF-1164, SF- 182, AD-700, and AD-616) that are received by the deadline (Friday, September 20, 2024) are recorded in FMMI prior to September 30<sup>th</sup>).

F. Documents not submitted by the due date will be the responsibility of the submitting Program Office to estimate. For all documents submitted to OCFO by the deadline, OCFO will process the document or process the GL Accrual and Estimate form.

## **V. REIMBURSABLE, INTERAGENCY, AND WORKING CAPITAL FUND AGREEMENTS**

A. Accurate and efficient processing and closeout of agreements at year-end is vital as the financial statements and mandatory reporting are directly impacted.

B. New 2024 agreements (anticipated or otherwise) – All new FY 2024 agreements are to be processed no later than Friday, September 20, 2024. This includes a fully executed and signed 7600 A/B forms from both servicing and requesting agency as well as all FMMI documents processed). If the work and/or service did not or will not occur in FY 2024, the agreement should be processed in FY 2025.

C. Agreement Modifications – Modifications for agreements are to be fully processed no later than Friday, September 20, 2024. Only approved emergency modifications of agreements will be processed after the cutoff date.

D. Year-End Estimates – Program Offices are to work with OCFO by Friday, September 13, 2024, to determine how much of the remaining balance will be expended by September 30<sup>th</sup>. This is necessary for accurate calculation of year-end reimbursable agreement accruals. Please note, OCFO may contact you with additional questions or requests. Please ensure responses are provided within 24 hours or sooner.

## **VI. SUBMITTING ACHIEVEMENT AWARDS FOR YEAR-END PROCESSING**

A. Program Offices are to submit all FY 2024 achievement award nominations to OCFO by Friday, August 09, 2024, for them to be processed for year-end.

B. Awards become a legal obligation the date they are accepted by OCFO, not based on the dates covered by the award. If there are accomplishments that occur in August or September, Program Offices are authorized to include them in the award submissions for FY 2025.

C. Program Offices should not submit accruals for awards.

## **VII. YEAR-END RELOCATION PROCEDURES**

A. Office of Human Resources is to submit SF-52s to OCFO by COB, Friday, September 13, 2024, for employees that will start incurring relocation expenses on or before Monday, September 30, 2024, including employees that will report to their new duty station in October 2024 but will incur house hunting or enroute expenses in FY 2024.

B. Employees are to submit their relocation vouchers to their relocation counselor by Monday, September 23, 2024, to avoid payment delays.

1. For emergency situations, employees are to contact the Relocation Travel Management Center (TMC), 1-800-369-2649 or [corporate@suntvl.com](mailto:corporate@suntvl.com).
2. For all other travel and relocation related inquiries, please contact [FSCGeneral@usda.gov](mailto:FSCGeneral@usda.gov).

## **VIII. YEAR-END TEMPORARY DUTY (TDY) TRAVEL PROCEDURES**

A. Authorizations for travel commencing before October 1, 2024:

1. It is anticipated that ConcurGov will continue to run without interruption.
2. To ensure timely reimbursement of FY 2024 TDY expenses, all original travel authorizations for FY 2024 are to be approved in ConcurGov by Monday, September 30<sup>th</sup>.
3. Vouchers processed against approved FY 2024 authorizations in ConcurGov after September 30<sup>th</sup> that do not exceed amounts on the authorization will process normally.
4. Original FY 2024 Authorizations entered in ConcurGov on or after October 1<sup>st</sup> will reject because FY 2024 funds will no longer be available for new obligations and are to be manually approved and processed by the Department which may cause delays in reimbursement to travelers.
5. Travel that begins in FY 2024 but concludes in FY 2025 is to be entered into ConcurGov, no later than September 20, 2024, in order to accurately estimate final spending for the Program Office. These authorizations are to be created and approved using an FY 2024 SHC. Travel authorizations for emergency travel can be entered and approved through September 30<sup>th</sup>.

B. Travel vouchers that cross FYs can be created when FY 2025 funds become available, which is projected to be Wednesday, October 2, 2024.

C. Travelers or designees are to allocate their expenses to the appropriate year funds, before submitting the voucher. Questions regarding how to allocate expenses, should be directed to your Program or District Office FATA. There is no need to amend the authorization to make this change. The total costs for airline transportation will be charged to FY 2024 because it will be the year in which the ticket is purchased.

1. Employees Traveling Beginning October 1 - October 2, 2024:

- a. Employees are to obtain written approval for travel through the Program or District Office. Once the supervisor approves in writing, either by e-mail or official memo, the traveler may contact the TMC Integrated Solutions & Services (ISS) to book reservations, at 1-888-973-1175 or 770-829-2610.
- b. Employees and travel preparers are to complete a post trip authorization which includes all charges and uses FY 2025 funds as well as the voucher for expenses.
- c. Travel Advances may not be requested for travel between October 1 – October 2, 2024. Travel Advances for FY 2025 travel may not be requested until funds come available. It is anticipated that funding will be available after October 2<sup>nd</sup>. In lieu of a travel advance, travelers may use the Government Travel Card (GOVCC). Employees should contact [FSCGeneral@usda.gov](mailto:FSCGeneral@usda.gov) to apply for a GOVCC.

2. Employees traveling after October 2, 2024:

- a. Employees and travel preparers are to resume creating their ConcurGov travel authorizations when FY 2025 funds become available.
- b. If there is a special situation where flights need to be booked before FY 2025 funds are available, employees are to contact their Program or District Office FATA for guidance.

D. Static Signatures:

1. The ConcurGov Static Accounting Code Signature attached to any SHC in the previous fiscal year will not roll over when new codes are established for the new FY.
2. Program Offices are encouraged to attach static signatures as soon as codes become available in ConcurGov. OCFO will send email notification when the codes are available. For assistance adding static signatures please contact [FSCGeneral@usda.gov](mailto:FSCGeneral@usda.gov); and
3. Program Offices are reminded, that if they choose to use static signatures to help monitor their spending, they are to attach at least two names to ensure alternates are available and avoid delays in the approval of travel documents.

## IX. QUESTIONS

Refer questions regarding this notice to the respective contacts below.

<b>Subject</b>	<b>Subject Matter Expert</b>	<b>Phone Number</b>
Budget Division, Budget Execution and Control Branch	Walayna Hilliard, Chief	202-937-4190
General Ledger Adjustments	Raymond Kieu E-mail: <a href="mailto:FAOB.GeneralLedgerAdjustments@usda.gov">FAOB.GeneralLedgerAdjustments@usda.gov</a>	301-837-7790
Reimbursable, Interagency, and Working Capital Fund Agreements	Erica Akins, Chief E-mail: <a href="mailto:OCFO.FMD.WCFIAA.AGREEMENTS@usda.gov">OCFO.FMD.WCFIAA.AGREEMENTS@usda.gov</a>	301-837-7732
Relocations	Leigh Willhide, Chief FSC 1-800-949-3964, Option 2 E-mail: <a href="mailto:EmployeeRelocationServices@usda.gov">EmployeeRelocationServices@usda.gov</a>	301-837-7738
Concur (TDY)	Leigh Willhide, Chief FSC 1-800-949-3964, Option 2 E-mail: <a href="mailto:FSCGeneral@usda.gov">FSCGeneral@usda.gov</a>	301-837-7738
FMD, Financial Reviews & Systems Management Branch	Leslye Beswick, Chief	301-837-7770
FMMI Inquiries	Leslye Beswick, Chief	301-837-7770
Master Data (Shorthand Codes)	John Cummings	301-837-7748
FMMI Security	Faras Khan	301-837-7792
Awards	Matt Sanderson, Chief <a href="mailto:FSCGeneral@usda.gov">FSCGeneral@usda.gov</a>	1-800-949-3964
OCFO General Help	E-mail: <a href="mailto:FSCGeneral@usda.gov">FSCGeneral@usda.gov</a>	
OCFO Document Delivery	FSIS Financial Service Center 4520 114th Street Urbandale, IA 50322  E-mail: <a href="mailto:FSCGeneral@usda.gov">FSCGeneral@usda.gov</a> eFax: 1-833-643-2258	

Date	Task Description	Notes
8/09/2024	Awards – Deadlines	Completed award nomination spreadsheets Marked as Final by an authorizing official is to be delivered to the awards bot via email at <a href="mailto:SV.SI.FSIS-BOT0003@usda.gov">SV.SI.FSIS-BOT0003@usda.gov</a> .
9/06/2024	Planning to Relocate	Program Offices are to electronically submit all SF-52 Personnel actions for relocation moves to HRO via the 52 Tracker System and obtain COO approval as appropriate.
9/06/2024-9/30/2024	Emergency Credit Card Purchases	Obtain approval from your Budget Analyst for all Emergency Credit Card purchases.  Prepare Emergency Credit Card Purchase request signed by your credit card approving official. (Refer to Attachment 1)
9/13/2024	Relocation Documents and Estimates Due	OHR will send SF-52s for employees that will start incurring relocation expenses before September 30, including employees that will report to their new duty station in October but will incur house hunting or enroute expenses in September 2024.
9/13/2024	Reimbursable/Revenue Agreements	Program offices are to indicate balances that will not be expended by September 30, 2024.
9/20/2024	Travel Approvals	Approval deadline for travel beginning in FY 2024 and ending in FY 2025 using FY 2024 SHC.
9/20/2024 by noon	General Ledger Adjustments (GLAs)	Submit a completed GLA form and supporting documentation to <a href="mailto:FAOB.GeneralLedgerAdjustments@usda.gov">FAOB.GeneralLedgerAdjustments@usda.gov</a> .
9/20/2024	Relocation Vouchers	Deadline for employees to submit vouchers to their relocation counselor.
9/20/2024	New 2024 Agreements	Deadline for full execution of new FY 2024 agreements. This includes all signatures on 7600A and 7600B through sales order.
9/20/2024	Identifying and Reporting Year-End Estimates of Obligations	Program Offices are to report year-end estimates using the GL Accrual and Estimate form for documents not posted in FMFI or submitted to OCFO.
9/30/2024	Estimates and Submissions for Emergency Credit Card Purchases	For programs that need to make an unanticipated emergency purchase using their Purchase Card (credit card), please email your 2024 period end estimates to your program's Budget Analyst for transactions that will not fully process by September 30. Use the GL Accrual and Estimate form.
9/30/2024	Travel Approvals	All travel authorizations for FY 2024 are to be approved in ConcurGov by September 30.

\*For Procurement dates please refer to [FSIS Notice 61-23](#), *Cut-off Dates for Fiscal Year 2024 Purchases*.



Assistant Administrator  
Office of Policy and Program Development

## Sample Request for Approval of Emergency Purchase

To: Mike Toner, Director  
Budget Division

Martina Simms,  
Deputy Director  
Budget Division

From: Name \_\_\_\_\_  
Office of \_\_\_\_\_

Subject: Emergency Purchase Card  
Purchase(s)

Request approval for emergency purchase of \$xxx.xx for xxx purpose.

- Provide supporting documentation.
- Describe why purchase is late.
- Impact if purchase is not made this fiscal year.
- Provide Point of Contact