2018 YEAREND CLOSING INSTRUCTIONS

I. PURPOSE

This notice provides instructions to Program Offices for meeting the deadlines associated with the preparation and submission of Fiscal Year (FY) 2018 yearend financial statements, as well as some instructions for the preparation of the new fiscal year. All administrative officers; resource managers; budget, program and management analysts; purchase card holders; accounting 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

A. Department Regulation 2230-001, October 15, 2014, requires that Agencies review and certify unliquidated obligations on a quarterly basis. As part of this process, it is important for program area personnel to review unliquidated obligations and to request de-obligations as appropriate so that our financial records provide an accurate picture of our obligated balances. Careful attention needs to be paid to FY 2013 obligations that will be canceled at the end of this FY. Unless FY 2013 invoices are paid before the end of the FY, Program Areas will have to pay these invoices from FY 2019 or other future appropriations.

B. The Financial Accounting and Systems Management Branch (FASMB) is to work with the Office of Administrative Services (OAS) in the Office of Management (OM) to review and close out Integrated Acquisition System (IAS) transactions.

C. The Financial Accounting Operations Branch (FAOB) is to perform research necessary to close canceling year direct entered obligations and perform close out on Greenbook, Working Capital Expenditures, Cooperative Agreements, and Interagency Agreements. FAOB is to contact financial program personnel in FSIS, the Department, and the National Finance Center, as needed, to ensure resolution of yearend closing activities.

III. IDENTIFYING AND REPORTING GENERAL LEDGER ADJUSTMENTS (GLAs)

A. Program Offices are to report general ledger transactions that require reclassification to FAOB.GeneralLedgerAdjustments@fsis.usda.gov. Adjustments are made in the Financial Management Modernization Initiative (FMMI) financial system before the close of FY 2018. (Examples of transactions to be reclassified or corrected include: transactions that posted to an incorrect Cost Center, Budget Period, Functional Area, Work Breakdown Structure (WBS) code, Commitment Item or Budget Object Class (BOC) code).

B. Program Offices are to complete and submit a GLA Form, located on InsideFSIS OCFO office space, and supporting documentation, such as a Spending Detail Report, no later than Friday, September 14, 2018, by 12:00 noon to FAOB.
IV. MEETING YEAREND CUTOFF DATES FOR PURCHASES

A. Program Offices are to make certain that all procurement requisitions entered into the IAS meet the key cutoff dates provided by the OAS - Procurement Management Branch, as referenced in FSIS Notice 44-17 Cutoff Dates for Year End Purchases, to ensure obligations (contract awards) are processed by Sunday, September 30, 2018.

B. Purchase Card holders are to ensure that all micro purchases as defined by FSIS Directive 2100.6, Purchase Cards, made by credit cards are purchased by September 14, 2018, and reconciled (i.e., approved by cardholder and final approved by the cardholder’s approving official) by Friday, September 21, 2018.

C. Only approved emergency purchases can be made after the September 14 cutoff date. Emergency purchases necessitate urgent procurement so that critical Agency operations are not hindered. To obtain Budget Division approval for emergency purchases, Program Offices are to follow emergency purchase procedures listed in Attachment 2. Once approved, Program Offices are to keep this documentation with the Cardholder’s purchase.

D. If the emergency transaction is not expected to post to FMMI by Sunday, September 30, 2018 Program Offices are to send via e-mail a period end estimate to their budget analyst in the Budget Execution and Control Branch (BECB) of OCFO by close of business Friday, September 21, 2018 using the General Ledger (GL) Accrual and Estimate form which is discussed in Section V below.

V. IDENTIFYING AND REPORTING YEAREND ESTIMATES OF OBLIGATIONS

A. To identify and report year-end estimates of obligations not posted to FMMI by September 30, 2018, Program Offices are to identify FY 2018 actual obligation documents that will not be mailed to the Financial Services Center (FSC) in the OCFO by COB, Friday, September 14, 2018, unless otherwise indicated.

B. Program Offices are to complete period end estimates using the GL Accrual and Estimate form located on InsideFSIS OCFO office space for documents. Remember to include estimates for:

1. Cooperative Agreements (CA) or Interagency Agreements (IA) that have not been obligated; and
2. Printing orders not requisitioned by the Office of Communications or other sources after Friday, September 14, 2018.

C. Program Offices are to e-mail the completed form to their program’s budget analyst in BECB no later than noon, Friday, September 14, 2018.

D. Program Offices are to prepare and submit a copy of supporting documentation to accompany each GL Accrual and Estimate form to the program area’s budget analyst in BECB. The preparer is to sign and date all forms and supporting documentation. Examples of appropriate supporting documentation include:

1. Standard Form (SF) 182, Authorization, Agreement and Certification of Training;
2. SF-1164, Claim for Reimbursement for Expenditures on Official Business or AD-616 Travel Voucher;
3. AD-581 Lump Sum Payment Form; and
4. AD-700 Procurement Request Form
E. Program Offices are to code all documents with a seven-digit Shorthand Code. BECB will review the estimates and provide an Excel file to the FASMB for upload into FMMI.

VI. SPECIFIC FY 2018 ESTIMATING PROCEDURES

When estimating FY 2018 obligations, Program Offices are to refer to Attachment 1 to prepare the GL Accrual and Estimate form. FSC will enter all system-ready documents (examples: forms SF-1164, SF-182, AD-700, and AD-616) into FMMI that are mailed to the FSC no later than COB Friday, September 14, 2018. If the FSC is unable to enter the documents into FMMI, FSC will forward the estimates to BECB.

VII. YEAREND RELOCATION PROCEDURES

A. Human Resource Operations in OM is to submit SF-52s to FAOB by COB, Friday, September 7, 2018, for employees that will start incurring relocation expenses before Sunday, September 30, 2018, including employees that will report to their new duty station in October 2018 but will incur house hunting or en route expenses in September 2018.

B. Employees are to submit their relocation vouchers to their relocation counselor by Tuesday, September 11, 2018 to avoid payment delays. Vouchers submitted after Tuesday, September 11, 2018, may not be processed until after Wednesday, October 3, 2018. It takes several days after the start of the new FY before funds are available for payments. Processing for FY 19 may begin after Wednesday, October 3, 2018.

C. The last day employees may submit their request for FY-18 relocation travel advances is Tuesday, September 11, 2018.

D. Employees can obtain a relocation advance in the new FY after October 3.

E. For emergency situations, employees are to contact the FSC Customer Contact Center at 1-800-949-3964, option 6.

VIII. RELOCATION OF EMPLOYEES THAT RESULTS IN TRAVEL EXPENSES BEING INCURRED AFTER MONDAY, OCTOBER 1, 2018

Employees are required to obtain an approved travel authorization from FAOB before starting their relocation travel. Authorizations for relocations in FY19 will begin after Wednesday, October 3, 2018, for new duty station or moving (house hunting and en route travel) expenses.

IX. YEAREND TEMPORARY DUTY (TDY) TRAVEL PROCEDURES

A. Authorizations for travel commencing before October 1.

   1. It is anticipated that Concur will continue to run without interruption. Travel authorizations are to be submitted in accordance with the following instructions and related information.

   2. Trips to be completed on or before Sunday, September 30, requiring travel advances, must have authorizations approved in Concur no later than September 20, 2018.

   3. Travel that begins in FY 18 but concludes in FY 19 are to be entered into Concur, no later than September 20, 2018. These authorizations are to be created and approved using the current year shorthand codes. Travel advances for travel that commences in FY18 but concludes in FY 19 may not be requested.
B. Travel Vouchers for Travel Crossing Fiscal Years

1. Vouchers that cross FYs can be created when FY 19 funds become available, which is projected to be Wednesday October 3, 2018.

2. Travelers or their designees are to use the FY19 code from the accounting tab when creating the voucher. Travelers or designees are to allocate their expenses to the appropriate year funds, before submitting the voucher. Doing so will separate the expenses over two fiscal years. Questions regarding how to add the FY19 code, or for instruction on how to allocate expenses, should be directed to your program or district area FATA. There is no need to amend the authorization to make this change. The total costs for airline transportation will be charged to FY 18 because it is the year in which the ticket was purchased.

C. Employees Traveling Beginning October 1 - October 3, 2018:

1. 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 Travel Management Center (Rodgers, Inc.) to book reservations, at 1-877-655-1047 or 610-964-2063.

2. Employees and travel preparers are to complete a post trip authorization, include all charges in the Concur document, and voucher expenses against the correct year funds.

3. Travel Advances may not be requested for travel between October 1 – October 3, 2018. Travel Advances for FY 19 travel may be not requested until funds come available. It is anticipated that funding will be available after October 3.

D. Employees traveling beginning after October 3, 2018: Employees and travel preparers are to resume creating their Concur travel authorizations when FY19 funds become available. If there is a special situation where flights need to be booked before FY19 funds are available, employees are to contact their Program or District Office FATA for guidance.

E. Travel Vouchers and Advances after October 3: End of year backlog processing immediately after funds are available may result in a possible delay of up to two days before Treasury releases payments. Travelers interested in travel advances for trips beginning immediately after October 3 should consult their FATA to determine if a travel advance can be issued in time for their travel.

F. Static Signatures: The Concur Static Accounting Code Signature attached to any program codes in the previous fiscal year will not roll over when new codes are established for the new FY. Program Offices are responsible for manually adding static signatures to any codes they wish to monitor in the upcoming year. Remember that until a static signature is attached to a program’s shorthand code in Concur, documents will route only to the regular travel approving authority, and will not include the funds validating authority provided by the static signature. Programs are therefore encouraged to attach static signatures as soon as codes become available in Concur. Program Offices are reminded, that if they choose to use Static Signatures to help monitor their spending, they must attach at least two names, to ensure alternates are available and avoid delays in the approval of travel documents.
X. METTEL PREPARATION OF AD 700’S FISCAL YEAR 2019

MetTel is our Telecommunications Expense Management provider. As such they pay our commercial bills. MetTel managed billing accounts include wireless services, DSL and telephone lines. These accounts require that an AD700 be prepared each year.

A. Remember, when preparing AD700’s (Procurement Requests) for FY 2019 to OCIO, to never combine GSA TOPS (Telecommunications Ordering and Pricing System) related requests with MetTel related requests on the same AD700. Always separate these two categories of requests and submit as separate Footprints tickets. Clearly delineate that you are submitting MetTel documents. Include the account number(s) and Location ID if known, on each AD 700 form. They are due to OCIO by Monday, September 17, 2018 for the new fiscal year.

B. OCIO will provide FASMB all MetTel related AD700’s and FY 2018 Export Import files no later than Monday, October 1, 2018.

C. FASMB will create the Funds Commitment Documents (FCDs), which are the annual obligating documents used in FMMI to pay the MetTel invoices using an effective date of October 15, 2018. The FCDs will be uploaded into MetTel portal by Friday, October 19, 2018.

D. If there is a Continuing Resolution and your Procurement Request is for more than $5,000.00, FASMB will create the FCD to pay for services through the Continuing Resolution month. For example, if the CR funding is through December 15, and the AD 700 amount is $5,000.00, FASMB will create the FCD to cover 3 months of service (October, November, and December) or $1,250.00.

XI. QUESTIONS

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<thead>
<tr>
<th>Subject</th>
<th>Subject Matter Expert</th>
<th>Phone Number:</th>
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<tbody>
<tr>
<td>BD, Approval for Emergency</td>
<td>Contact Your Assigned Budget Execution Analyst</td>
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<tr>
<td>BD, Budget Execution Branch Estimates</td>
<td>Veronica Reyna, Chief 202-260-8572</td>
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<tr>
<td></td>
<td>Walayna Hilliard 202-690-2763</td>
<td></td>
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<tr>
<td></td>
<td>Marcellette Ladson 202-205-3828</td>
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<td></td>
<td>Willia Stepney 202-720-0578</td>
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<td></td>
<td>Peter Sealy 202-690-9070</td>
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<tr>
<td>FMD, Financial Accounting &amp; Operations Branch</td>
<td>Allison Opicka, Chief 301-344-0490</td>
<td></td>
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<tr>
<td>General Ledger Adjustments</td>
<td>Crystal Martin 301-344-0742</td>
<td></td>
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<tr>
<td></td>
<td>E-mail: <a href="mailto:FAOB.GeneralLedgerAdjustments@fsis.usda.gov">FAOB.GeneralLedgerAdjustments@fsis.usda.gov</a></td>
<td></td>
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<tr>
<td>Reimbursable Agreements</td>
<td>Gloria Barksdale 301-344-0736</td>
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<td></td>
<td>Melissa Wilson 301-344-0733</td>
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<td>E-mail: <a href="mailto:Reimbursableagreements@fsis.usda.gov">Reimbursableagreements@fsis.usda.gov</a></td>
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Relocations

FSC 1-800-949-3964 Option 6
E-mail: EmployeeRelocationServices@fsis.usda.gov

Concur (TDY)

FSC 1-800-949-3964 Option 5
E-mail: FSCGeneral@fsis.usda.gov

FMD, Financial Accounting & Systems Management Branch
Brian L. Fong, Chief 301-344-0481

FMMI Inquiries
Janey Jones 301-344-0482

Master Data (Shorthand Codes)
Bridgette Neal 301-344-0737

MetTel (Funds Commitments)
Bridgette Neal 301-344-0737

Security
Becky Krukar 301-344-0482

FSC, Toll Free Number 1-800-949-3964

HRO, Awards,
E-mail: FSISAwards@fsis.usda.gov

HRO, Toll Free Phone Number 800-370-3747

Office of Administrative Services,
Procurement Management Branch 301-504-4211

UPS Address for FSC Document Delivery:

FSIS Financial Service Center
ATTN: APMB
PO Box 9205
Des Moines, IA 50306-9205

Assistant Administrator
Office of Policy and Program Development
<table>
<thead>
<tr>
<th>Date</th>
<th>Task Description</th>
<th>Notes</th>
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<tbody>
<tr>
<td>8/30/2018</td>
<td>Awards – Deadlines</td>
<td>Completed award package (AD 287-2, Recommendation and Approval of Awards form, signed by your Assistant Administrator or designee and a written justification for the award) must be delivered to the Human Resource Division via email at <a href="mailto:FSISAwards@fsis.usda.gov">FSISAwards@fsis.usda.gov</a> no later than August 30.</td>
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<tr>
<td>9/06/2018</td>
<td>Planning to Relocate</td>
<td>Program Offices are to electronically submit all SF-52 Personnel actions for relocation moves to HRO via the 52 Tracker System</td>
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<tr>
<td>9/07/2018</td>
<td>Relocation Documents and Estimates Due</td>
<td>HRO will send SF-52-s 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 2018).</td>
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<td><strong>NOTE</strong>: For relocation documents (SF-52s) received after September 7, the effective date will be changed to pay period 21 October 14, 2018 (FY 2019) and will be forwarded to: <a href="mailto:EmployeeRelocationServices@fsis.usda.gov">EmployeeRelocationServices@fsis.usda.gov</a> with the amended reporting date.</td>
</tr>
<tr>
<td>9/14/2018</td>
<td>Identifying and Reporting Yearend Estimates of Obligations</td>
<td>Program Offices are to report yearend estimates using the GL Accrual and Estimate form for the documents not posted to the FMMI System or mailed to the FSC. Refer to page 2.</td>
</tr>
<tr>
<td>9/14/2018 by noon</td>
<td>General Ledger Accrual and Estimate Forms</td>
<td>Submit all signed and dated GL Accrual and Estimate forms and supporting documentation to your program's BD analyst in BECB.</td>
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<tr>
<td>9/14/2018 by noon</td>
<td>General Ledger Adjustments (GLAs)</td>
<td>Submit a completed GLA form and supporting documentation to <a href="mailto:FAOB.GeneralLedgerAdjustments@fsis.usda.gov">FAOB.GeneralLedgerAdjustments@fsis.usda.gov</a></td>
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<tr>
<td>9/14/2018</td>
<td>Purchase Card Cutoff Date</td>
<td>Last day to make micro purchases by government credit card.</td>
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<td>9/17/2018-9/30/18</td>
<td>Emergency Credit Card Purchases</td>
<td>Obtain prior Budget approval for all Emergency Credit Card purchases.</td>
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<td>Prepare Emergency Credit Card Purchase request signed by your credit card approving official. (Refer to Attachment 2.)</td>
</tr>
<tr>
<td>9/17/2018</td>
<td>MetTel AD700's</td>
<td>Program Offices are to prepare and submit their AD700's to OCIO through Footprints for FY 2019 telecommunications services. Note that MetTel AD700's are to be prepared and transmitted separately from the GSA TOPS.</td>
</tr>
<tr>
<td>9/21/2018</td>
<td>Estimates and Submission for Emergency Credit Card Purchases</td>
<td>For programs that need to make an unanticipated emergency purchase using their Purchase Card (credit card), please email your period end estimates to your program’s BD analyst in BECB for transactions that will not appear on the Access On-Line system by September 30. Use the GL Accrual and Estimate form.</td>
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<tr>
<td>Date</td>
<td>Task Description</td>
<td>Notes</td>
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<tr>
<td>9/30/2018</td>
<td>Emergency Requisitions/Concur Authorizations</td>
<td>Program Offices are to follow the Procurement Cutoff Date Schedule for FY 2018 (see FSIS Notice 44-17, Cutoff Dates For Yearend Purchases. However, emergency requisitions can be processed through September 30. Emergency requisitions necessitate urgent procurement action so that critical agency operations are not hindered. Any questions contact your contracting officer. All employees are to have an approved Concur authorization before going on any official travel. (NOTE: Estimates are not necessary for any travel entered and approved in Concur by September 30, 2018)</td>
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Sample Request for Approval of Emergency Purchase

To: Mike Toner,
   Director
   Budget Division Director

Martina Simms,
   Deputy Director
   Budget Division

From: Name
   Office of ________________

Subject: Emergency Purchase Card Purchase(s)

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

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