



Iowa Bulletin: 250-25-1

Date: July 15, 2025

Subject: FNM–Fiscal Year 2025 Year-end Close-out Instructions

Action Required By: July 15 – September 23, 2025

Purpose. To provide fiscal year 2025 (FY2025) closing instructions and due dates for FY2025 year-end close-out. Action is **required by all** field office staff, area office staff, and State office staff as noted in contents. It is imperative to meet the due dates below.

Expiration Date. September 30, 2025

Explanation. This bulletin provides instructions and deadlines for all Iowa NRCS employees to report year-end expenses to the State office. The end-of-year cost figures supplied will be used to develop the final expenses for FY2025.

These dates must be met by all employees, offices, and staff to ensure accurate year-end accounting data.

All deadlines are subject to change pending additional guidance from NRCS National Headquarters or the FPAC-BC.

July 15th by Close of Business (COB):

Agreements: Final day to submit new agreements and amendments for funding. This is the FPAC Business Center (BC) deadline.

July 28th by COB:

Supplies/Small Equipment: Final day to submit requests for Purchase Card (VISA) purchases. State office, area office, and field office staff need to plan accordingly and request purchase of sufficient supplies to carry through October 2025. Purchases include registrations, training, supplies, etc.

SF-182s: Final day to submit FY2025 external training requests.

August 29th by COB:

Liquidated Damages and Improper Payments for Billing Requests: Final date for Programs to submit Liquidated Damages and Improper Payments, (Non-UCO billing requests) to Nick Johnson.

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Vehicle Maintenance and Repair: Final day to submit vehicle maintenance and repair for all leased and owned vehicles. The remaining funds in vehicle maintenance budgets will be automatically returned to Management and Strategy (M&S). Follow the preventative maintenance per fleet guidelines. Perform visual safety checks prior to the cutoff date to identify potential problems before they become an emergency or safety issue.

Unplanned and/or Emergency Purchases or Repairs: Any instances required after August 29 **must** be approved by M&S on a case-by-case basis. The requesting area office or State office leadership will be notified if the purchases or repairs are approved. Administrative support specialist and State office administrative assistants (AA) must provide the final dollar amount to Jaia Fischer, Assistant State Conservationist for Management and Strategy, at (515) 323-2225 or by email at jaia.fischer@usda.gov and Nick Johnson, Financial Resources Specialist, at (515) 323-2274 or by email at nickoles.johnson@usda.gov.

September 9th by COB:

FNM-170, Preparation for Report of Unpaid Expenses (Year End 2025): Each office **must** complete and submit by email their FNM-170 (Year End 2025) to their administrative support specialist (field/area offices) or Tess Young (State office). Negative reports are **required**.

The form should be used to list costs that will be charged to the government as follows:

- ❖ **All Federal Employees:** Any **miscellaneous expenses** such as mileage, parking, etc. should be submitted as soon as incurred using an OF-1164. Expenses projected to occur after September 9 should be included on the office FNM-170 (e.g. parking for a meeting scheduled for last week in September). Submit the OF-1164 through appropriate channels as soon as the expense is incurred. This allows M&S to account for those costs.
- ❖ Provide a detailed list of **all** Purchase Card transactions that have been made but have not appeared in the US Bank system. **Do not** list amounts on FNM-170 for charges that have appeared in US Bank. Continue to reconcile and approve transactions unless further guidance is received.

Travel Authorizations: All FY2025 travel authorizations **must** be entered and approved in Concur. Remember to account for all expenses such as baggage, parking, and taxis. The remaining funds in travel budgets will be automatically returned to M&S.

September 12th by COB:

Combined FNM-170s -The administrative support assistants and Tess Young will submit one FNM-170 for all offices within their respective service area. Submissions are to be sent to Nick Johnson and Tara Kinyon-Anderson.

September 19th by COB:

Miscellaneous Payments (non-protracts): OF-1164s, and any other miscellaneous payments are due to M&S. Send payment request(s) to Nick Johnson and Tara Kinyon-Anderson.

September 23rd by COB:

Travel Vouchers: The cutoff date for submitting and approving vouchers in Concur. Vouchers not submitted by September 23 will be held and **will not** be started or submitted until October 2025.

Additional Guidance:

Fleet card Fuel Charges (Owned and Leased): May continue through fiscal year end September 30.

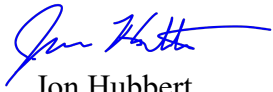
Quarterly Accruals: Guidance will be provided separately.

Easements: Guidance will be provided when the National Bulletin is issued.

Summary of due dates and cut-off dates:

Tuesday, July 15 th	Final day to submit new agreements and amendments with funding.
Monday, July 28 th	Final day to submit requests for Purchase Card (VISA) purchases. State office, area office, and field office staff need to plan accordingly and request purchase of sufficient supplies to carry through October 2025. Purchases include registrations, training, supplies, etc. Final day to submit SF-182s FY2025 external training requests through AgLearn.
Friday, August 29 th	Final day to submit liquidated damages and Improper Payments for Billing Requests. Final day to submit vehicle maintenance and repairs.
Tuesday, September 9 th	Final day to submit FNM-170s to the Administrative Support Specialist (Field Office/State Office) or Tess Young (State Office). Final day to approve travel authorizations in Concur.
Friday, September 12 th	Final day to submit FNM-170s to Nick Johnson and Tara Kinyon-Anderson.
Friday, September 19 th	Final day to submit miscellaneous payments (non-protracts) to Tara Kinyon-Anderson and Nick Johnson.
Monday, September 23 rd	Final day to submit and approve travel vouchers in Concur.

Contact. If you have any questions regarding this bulletin or the attached FNM-170 (Year End 2025), please contact Nick Johnson, Financial Resources Specialist, at (515) 323-2274 or at nickoles.johnson@usda.gov.



Jon Hubbert
State Conservationist

Attachments: FNM-170 – Preparation for Report of Unpaid Expenses