United States Department of Agriculture
Natural Resources Conservation Service

Iowa State Office
210 Walnut Street Room 693
Des Moines, Iowa 50309

Iowa Bulletin: 250-26-1 **Date: July 15, 2026**

Subject: FNM–Fiscal Year 2026 Year-end Close-out Instructions

Action Required By: July 15 – September 23, 2026

Purpose. To provide fiscal year 2026 (FY2026) closing instructions and due dates for FY2026 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, 2026

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 FY2026.

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.

August 17th 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 2026. Purchases include registrations, training, supplies, etc.
>
> **SF-182s**: Final day to submit FY2026 external training requests.

August 28th 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 Jaime Sandoval and Tara Kinyon-Anderson.

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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 28 **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 specialists must provide the final dollar amount to Nichole Williams, Acting Assistant State Conservationist for Management and Strategy, and Jaime Sandoval, Acting Financial Resources Specialist.

September 9th by COB:

FNM-170, Preparation for Report of Unpaid Expenses (Year End 2026): Each office **must** complete and submit by email their FNM-170 (Year End 2026) 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 the 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.

- Purchase card holders will 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 FY2026 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 11th 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 Jaime Sandoval **and** Tara Kinyon-Anderson.

Grants and Agreements, Easements, and RCPP Manual Modifications, Payments, and Obligation packages - Please have modification, payment, and obligation packages to the State office**.**

September 18th by COB:

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

September 23rd by COB:

Travel Vouchers: cutoff date for submitting and approving vouchers in Concur. Vouchers not submitted by September 23 may be held, pending the national deadline. Any vouchers held will be processed after October 1.

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:

Wednesday, July 15th	Final day to submit new agreements and amendments with funding.
Monday, August 17th	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 2026. Purchases include registrations, training, supplies, etc. Final day to submit SF-182s FY2026 external training requests through AgLearn.
Friday, August 28th	Final day to submit liquidated damages and Improper Payments for Billing Requests. Final day to submit vehicle maintenance and repairs.
Wednesday, September 9th	Final day to submit FNM-170s to the Administrative Support Specialist (Field Office/Area Office) or Tess Young (State Office). Final day to approve travel authorizations in Concur.
Friday, September 11th	Final day to submit FNM-170s to Jaime Sandoval **and** Tara Kinyon-Anderson. Final day to submit Grants and Agreements, Easements, and RCPP Manual Modifications, Payments, and Obligation packages to the State Office.
Friday, September 18th	Final day to submit miscellaneous payments (non-ProTracts) to Jaime Sandoval **and** Tara Kinyon-Anderson.

Wednesday, September 23rd	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 2026), please contact Jaime Sandoval, Acting Financial Resources Specialist, at (515) 323-2232 or at jaime.sandoval@usda.gov.

Jaia Fischer
Acting State Conservationist

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