



Chapter 17 Appendices

Appendix A: Key Milestones

1. Bureaus and Departmental Offices

Note: Bolded dates are non-negotiable. All other dates are determined by the Bureau/Departmental Office.

Due Date	Activity List	Responsible Person	Completion Date
Continuing	Issue bills for intra-governmental transactions 10 days after delivery of services and bill monthly for progress payments. There is constructive acceptance 30 days after the bill date if no protest is filed		
Monthly by 15th	Reconcile subsidiary ledgers to GL control accounts		
Monthly by 20 th	Monthly review all suspense account balances and clear. Post to default cost structures as necessary. Clear all transactions in F3875 and F3885 within 30 days and all transactions cleared by end of fiscal year		
Monthly by 20 th	Review to correct vendor tables for trading partner data and attributes		
Monthly by 25th	Reconcile Cash		
Monthly by 30 th	Ensure all known cost corrections are made by every month-end, including payroll and bank card adjustments		
Continuing	Verify that posting models agree with DOI posting models		
Quarterly by 30 th of following month	Finance Offices receive documented review of undelivered orders		
Beginning 9/1	Run preliminary close to clear up exceptions		
Continuing through yearend	Review equity and appropriated capital used entries		
Quarterly	1. Open communication with Budget Offices for review Statement of Budgetary Resources by Treasury Fund Symbol 2. Budget Offices obtain read only access to FACTS II		
6/1	Issue yearend closing memo to field		
6/1	Document accrual/estimate methodology and obtain approval of methodology from KPMT		
6/30	Identify performance measures and provide to Department		



Due Date	Activity List	Responsible Person	Completion Date
7/1	Begin test yearend closing processes		
7/8	Eliminations data posted to XA server		
7/8	3rd Quarter Hyperion data loaded		
7/15	Complete 3rd Quarter eliminations and prior		
7/22 – 8/8	FACTS II window		
7/31	Issue final year end closing memo to field		
7/31	Send memos to applicable field locations advising them to either fully disburse remaining unliquidated obligations and invoices charged to the five-year expiring appropriation or deobligate any remaining balances		
8/8	Prepare elimination and Hyperion data on a monthly basis for period ending July 31		
8/15	Reconcile July eliminations		
8/15	Send memo to Budget staff for scheduling FY 2004 account numbers, object class, etc.		
8/16	Send out instructions by E-mail to timekeepers for coding and submitting Time and Attendance Reports for the split pay period at the end of the fiscal year		
8/16	Received from PFM follow up quarterly memos from Solicitor's for legal contingencies and Bureau EEO Offices for EEO contingencies		
No later than 8/31	Employee cash awards must be approved, submitted and received in Personnel by this date to be charged against current fiscal year		
9/1	Provide draft of MD&A (annual report) to KPMG		
9/3	Review and deobligate current and prior fiscal year blanket purchase agreements		
9/3	Send email to Budget requesting data on unemployment and workman's compensation (FECA) costs		
9/3	Check for advances received on reimbursable agreements. Make sure one year money is obligated		
9/3	Contact Personnel for accrual of SES awards, anticipated retirements, cash awards		
9/3	Ensure all prior year travel obligations/advances, training, and blankets are zero		
9/13	Cutoff for mailing in 1098 canceled check information and payment status requests to Treasury		
9/13	Check accounts payable for receipt of goods without invoices. May need to request invoices in order to make payment		
9/14	New fiscal year table rollover and/or establish new fiscal year coding in accounting system and IDEAS		
9/15	Reconcile August eliminations		



Due Date	Activity List	Responsible Person	Completion Date
9/15	Verify fund availability weekly through September 15 and then daily through September 30		
9/15	Disburse all transactions for five-year expiring appropriations		
9/15	Check GL for any travel advances. Check and clear travel advances in payment warehouse		
9/15	Prepare and input JV's for terminations, waivers and allowance for bad debts		
9/15 thru closing	Run exception reports (synchs) daily and correct deficiencies		
9/15 thru yearend	Review appropriation balances for closing		
9/20	Review suspense accounts and clear		
9/24	Final date for input or receipt of correction documents		
9/24	Final date for receipt of PCS travel authorization requests		
9/24	Receive and input invoice documents and travel vouchers for payment in current fiscal year		
9/24	Cutoff of IPAC billings for DOI		
9/25	Final date for issuing reimbursable agreements		
9/25	Run pre-close automatic accrual report (non-government)		
9/25	Input new fiscal year estimates of allotments by funds		
9/26	Run payroll accrual for PP21 based on PP20		
9/26	Final date for automated payment schedules. Pull warehouse for future payments also.		
9/26	Post all accruals through September 30		
9/26	Record unfunded annual leave, time off awards, SES awards, and retirement amounts		
9/26	Stop PCS submissions to payroll		
9/26 – 9/30	Clear all remaining suspense accounts		
9/27	Verify and input property, plant, and equipment adjustments		
9/30	Seller determines unbilled amounts since September 25 and notifies buyer of information needed for recording DOI intra-governmental transactions		
9/30	Bill all outstanding accounts receivables		
9/30	Final date for all obligations, i.e., purchase orders, contracts, etc.		
9/30	Final date for current fiscal year IDEAS obligations		
9/30	Clear all commitments if applicable		
9/30	Last day for charge card purchases		
9/30	Verify cash entries to clear before final SF-224 (October 1)		
9/30	Verify rollover of fixed assets after systems program is complete		
10/1	Detail for eliminations ready		



Due Date	Activity List	Responsible Person	Completion Date
10/1	Book disbursement-in-transit entries if required		
10/1	Check with Treasury to determine if all in-transit schedules were paid. If not, move to disbursement in-transit.		
10/2	Zero out anticipated authority		
10/2	Monitor if cash transactions as of September 30 cleared through Treasury		
Third Workday	SF-224 due to Treasury		
10/3	Last day to access CashLink for lockbox deposits		
10/4	General pre-close trial balance for September 30 data		
10/5	Complete reconciliation of eliminations data		
10/5 – 10/8	Complete final audit adjustments such as final elimination entries, Department of Labor accrual, OPM accrual, legal liabilities, and judgment fund liabilities		
10/7	Last day for supplemental SF-224 to Treasury		
10/8	Upload trial balance to Hyperion		
10/17	Enter final Hyperion data		
10/20	Verify cash balances with Treasury and offsetting receipts (use STAR on a daily basis, any major changes open up Hyperion after 10/17)		
10/22 – 11/7	FACTS II 4th Quarter window		



2. Consolidated

Key Milestones	Date	Dept	Bureaus	KPMG	OIG
Quarters 1-3					
Place Quarter Intra-department elimination data on XA drive and/or in Access	8 days after EOQ (end of quarter)		X		
Load Quarterly Data into Hyperion	8 days after EOQ		X		
Complete reconciliation of Quarterly intra-dept and intra-government elimination data	15 days after EOQ		X		
Provide Quarterly Financial Statement Line Item Variance Analysis to PFM	30 days after EOQ		X		
Submit Quarterly Financial Statements to PFM	30 days after EOQ		X		
Provide Quarterly Financial Statements to KPMG (no segment statements or footnotes)	30 days after EOQ		X		
Finalize Quarterly Financial Statements and submit to OMB	45 days following EOQ	X			
Load Hyperion beginning balances	December 31, 2002	X			
FACTS II Window, 1 st Quarter	January 27 – February 7, 2003		X		
FACTS II Window, 2 nd Quarter	April 21 - May 9, 2003		X		
Distribute FY2003 Annual Financial Statement Preparation Guidance	May 1, 2003	X			
Provide Draft Financial Statement Formats (w/ 2 nd Quarter data) & Footnote Charts to KPMG (Standardized) Note: External financial data (outside of Hyperion) may not be available at this time. Provide only the format.	May 15, 2003	X	X		
Review and comment on Financial Statement Formats & Footnote Charts	June 6, 2003			X	
Submit new AGWs format to Treasury	June 15, 2003	X			
Identify Performance Measures to be included in Bureau & Consolidated Financial Reports	June 30, 2003	X	X		
FACTS II Window, 3 rd Quarter	July 22 – August 8, 2003		X		
Prepare Elimination and Hyperion Data on a monthly basis. Upload monthly.	August 8, 2003		X		
Provide Current Year Draft Internal Control & Compliance Reports to OIG	August 29, 2003			X	
Provide Draft of MD&A	September 1, 2003		X		
Prepare Elimination and Hyperion Data on a monthly basis. Upload monthly.	September 8, 2003		X		



Key Milestones	Date	Dept	Bureaus	KPMG	OIG
Provide Draft Internal Control & Compliance Reports to Bureaus	September 10, 2003				X
Submit Preliminary Museum and Stewardship Info to PFM	September 15, 2003		X		
Provide Preliminary Performance Data to PFM and Office of Planning and Performance Management (PPP)	September 15, 2003		X		
Confirm Master Appropriation File (MAF) Data to PFM and confirm Hyperion Entity Structure	September 18, 2003		X		
Provide August 31 Financial Statement Line Item Variance Analysis to PFM	September 20, 2003		X		
Submit MAF to Treasury	September 23, 2003	X			
Complete Reconciliation of Elimination Data	October 5, 2003		X		
All Bureau-Initiated Adjustments complete – Provide Final Trial Balance with short list of Outstanding Journal Entries, if any	October 8, 2003		X		
Load Data to Hyperion Data Base	October 8, 2003		X		
Provide final Adjusted Trial Balance to KPMG	October 8, 2003		X		
Provide Final Audit Adjustments	October 15, 2003			X	
Provide Final Performance Data to PFM and Office of Planning and Performance Management (PPP)	October 15, 2003		X		
Submit Final Stewardship & Deferred Maintenance Info to PFM	October 15, 2003		X		
Provide Draft Annual and Accountability Report (with Final Perf Data) to KPMG	October 17, 2003		X		
Submit Final Footnote data to PFM	October 17, 2003		X		
Hyperion Enterprise Data final & locked down of Bureau Data	October 17, 2003	X			
Provide Comments on Draft Annual and Accountability Report to Bureaus	October 20, 2003			X	
FACTS II window close – budget data final	October 22 - November 7, 2003		X		
Submit Final Annual Reports to KPMG (reflecting Auditor's comments)	October 24, 2003		X		
Provide Complete Accountability Report to KPMG	October 30, 2003	X			
Provide complete Bureau draft audit reports to OIG	October 31, 2003			X	
End of Field Work – Bureau Audits	October 31, 2003			X	



Key Milestones	Date	Dept	Bureaus	KPMG	OIG
Provide signed Management Representation Letter to KPMG	November 1, 2003		X		
Provide complete Draft Audit Opinion/ Reports to Bureaus	November 3, 2003				X
Provide Comments on Draft Annual and Accountability Report to PFM	November 4, 2004			X	
Submit Preliminary Accountability Report to OMB for Review	November 5, 2003	X			
Provide Bureau Comments for Audit Opinion	November 7, 2003		X		
Provide Draft Department-wide Internal Controls and Compliance Report to OIG	November 7, 2003			X	
End of Field Work – Consolidated Audit	November 7, 2003			X	
Provide complete Draft Audit Opinion for Consolidated Financial Statements to OIG	November 7, 2003			X	
Final Bureau Audit Opinions Prepared (including bureau responses)	November 8, 2003			X	
Provide Draft Department-wide Internal Controls and Compliance Report to Department	November 9, 2003				X
Submit ATBs, NOTES & Account Groupings Worksheets (AGWs) for FACTS I Report to Treasury	November 9, 2003	X			
Camera-Ready Version of Bureau Reports Complete	November 10, 2003		X		
Submit Final Accountability Report to OMB for Review	November 10, 2003	X			
Submit Final Adjustments for ATBs, NOTES & AGWs for FACTS I	November 11, 2003	X			
Submit Final AGWs w/explanation of differences to FMS, OMB & GAO	November 11, 2003	X			
Submit Final Accountability Report to KPMG (reflecting KPMG comments)	November 12, 2003	X			
Provide complete Draft Audit Opinion for Consolidated Financial Statements to the Department	November 12, 2003				X
Provide comments on Draft Audit Opinion	November 13, 2003	X			
Provide final Audit Opinion for Consolidated Financial Statements to the Department (with Department Comments)	November 14, 2003			X	



Department's Accountability Report Issued with Audit Opinion	November 15, 2003	X			
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