

For: State and County Offices

FY 2003 Final Reconciliation of County Office Administrative Expenses

Approved by: Deputy Administrator, Management



1 Overview

A Background

3-BU, paragraphs 66 and 67 require State Offices to complete year-end reconciliation of County Office administrative expenses by the 15th workday of November 2003.

B Purpose

This notice informs State and County Offices:

- that, to close out FY 2003 records, BUD needs to determine the FY 2003 actual County Office expenditures and payroll and nonpayroll allotment balances
- of FY 2003 reconciliation instructions
- that reconciliation of administrative expenses needs to be completed earlier for FY 2003 and **by October 28, 2003**
- that State and County Offices shall **not** carry forward FY 2003 administrative allocation balances to FY 2004 FSA ledgers.

C Contact

State Offices should direct questions about this notice to Scott Redman, BUD at 202-720-8926.

Disposal Date	Distribution
February 1, 2004	State Offices; State Offices relay to County Offices

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2 State Office Action

A Using FY 2003 Expenditure Data

Using FY 2003 expenditure data, State Offices shall:

- refer to Notice FI-2602 concerning closing FY 2003 transactions
- use Brio month 13 (September) DW 1701CT–B County Office Detail Payroll Report - All Pay Periods to reconcile payroll expenditures
- use Brio month 13 (September) DW 1702CT County Office Non-Payroll Expenditure Report to reconcile nonpayroll expenditures
- provide each County Office a copy of their applicable Brio month 13 (September) DW 1701CT–B County Office Detail Payroll Report - All Pay Periods
- provide each County Office a copy of their applicable Brio month 13 (September) DW 1702CT County Office Non-Payroll Expenditure Report where Brio Quick View is not available
- use the FSA-545 Reconciliation of Non-Federal Administrative Expenditures of State and County Office Expense Ledgers available on the USDA Budget web page located under the “Reconciliation Worksheets” section of the “AO Corner” of the Budget Intranet Homepage at the following web address:

<http://dc.ffasintranet.usda.gov/BD/AOConference/AOConfCorner.htm>
<http://165.221.16.90/dam/ffasforms/currentforms.asp>

B Notifying County Offices

State Offices shall notify County Offices, by a State Office notice, to:

- reconcile the automated 514 Administrative Expense Ledger with the Brio month 13 (September) DW 1702CT County Office Non-Payroll Expenditure Report FY by completing the FSA-545-1 Reconciliation of County Office Expenditures With CCC Check Administrative Expense Ledgers available under the “Reconciliation Worksheets” section of the “AO Corner” of the Budget Intranet Homepage at the following web address:

<http://dc.ffasintranet.usda.gov/BD/AOConference/AOConfCorner.htm>
<http://165.221.16.90/dam/ffasforms/currentforms.asp>

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2 State Office Action (Continued)

B Notifying County Offices (Continued)

- verify payrolled personnel using a copy of the applicable Brio month 13 (September) DW 1701CT–B County Office Detail Payroll Report - All Pay Periods furnished by the State Office
- contact the State Office if the FSA-545-1 does not reconcile
- report reconciliation information to the State Office by submitting a copy of the completed FSA-545-1 to the State Office by a date determined by the State Office.

C State Office Reconciliation

State Offices shall:

- assist County Offices unable to reconcile by requesting and reviewing copies of the following County Office documentation, as applicable:
 - Brio month 13 (September) DW 1702CT
 - automated CCC-514 Administrative Expense Ledger from October 1, 2002, through September 30, 2003
 - CCC-257 history file for all administrative expense refunds
- follow subparagraph 3 A to close out FY 2003 FSA-531
- follow subparagraph 3 B to close out FY 2003 FSA-530
- follow subparagraph 3 C to prepare and submit 1 copy of FSA-545 to BUD **by October 28, 2003**
- make every attempt to reconcile total check limitation balance for the State. If this is not possible, submit FSA-545 to BUD:
 - in a timely manner
 - with an explanation of the problem.

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3 FY 2003 Closing Using FSA-531 or FSA-530 and FSA-545

A FSA-531

To close out the final FY 2003 FSA-531, enter the year-end closing statements in column 5 as shown in the sample FSA-531 in this notice. Then, according to this table, complete the calculations identified by the circles.

Circle Number	Instructions
1	Enter the sum of all item 9 entries, including those from previous pages.
2	Enter the sum of all item 10 entries, including those from previous pages.
3	Enter the result of the item 9 entry, minus the item 10 entry. This figure shall equal the item 11 balance in the line immediately above.
4	Enter, as a negative number, the balance figure from subtotal line of item 11.
5	Enter the new balance, zero.
6	Enter the revised total of item 9 (sum of circle number 1 and circle number 4).
7	Re-enter the subtotal line, item 10 entry. Items 9 and 10 entries should be zero.
8	Enter the sum of item 9 entry, minus item 10 entry. This figure should be zero.

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3 FY 2003 Closing Using FSA-531 or FSA-530 and FSA-545 (Continued)

A FSA-531 (Continued)

The following is an example of FSA-531.

This form is available electronically.

FSA-531 (10-14-97)		U.S. DEPARTMENT OF AGRICULTURE Farm Service Agency		1. TYPE OF FUND (Check one only) COF ADMINISTRATIVE <input checked="" type="checkbox"/> CCC CHECK LIMITATION EQUIPMENT ALLOCATION <input type="checkbox"/>		2. STATE State Name	
STATE PAYMENT REGISTER				3. FISCAL YEAR 2003		4. PAGE 1 OF 1	
FOR COUNTY OFFICE FUNDS							
<i>NOTE: Maintain a separate register for each type of fund</i>							
5. DATE	6. CHECK NUMBER	7. PAYEE	8. PURPOSE	9. LIMITATION/EQUIP. ALLOCATION	10. DEBITS	11. BALANCE	
<i>Total from FSA-530 (Col. 8)</i>				108,000.00		108,000.00	
10/21/2002	81002118	Graphic Systems	Camera and Supplies		150.00	107,850.00	
11/04/2002	81002119	Acme Envelope Div	County Office Envelopes		212.12	107,637.88	
DW 1702CT Month November	November 16, 2002	SUBTOTAL		108,000.000	362.12	107,637.88	
** Misc. checks for illustration purposes only**					98,116.10	9,512.78	
DW 1702CT Month 12 September	September 19, 2003	SUBTOTAL		108,000.00	98,478.22	9,512.78	
				1	2	3	
9/30/2003 SUBTOTAL				108,000.00	98,478.22	9,512.78	
Close out FY 2003				4	-9,512.78	5	
				6	98,478.22	7	8
TOTAL				98,478.22	98,478.22	0.00	

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3 FY 2003 Closing Using FSA-531 or FSA-530 and FSA-545 (Continued)

B FSA-530

To close out the final FY 2003 FSA-530, enter the year-end closing statements in columns 5 and 6 as shown in the sample FSA-530 in this notice. Then, according to this table, complete the calculations identified by the circles.

Circle Number	Instructions
1	Enter, as a negative number, the unused State reserve balance from FSA-531, subtotal line, item 11 entry.
2	Enter the sum of the FSA-531 subtotal line, item 11 entry, and the previous limitation balance shown on the line immediately above.
3	Enter the sum of all item 7 entries.
4	Enter the sum of all item 8 entries.
5	Enter the sum of all item 9 entries.
6	Enter the result of item 7, minus item 8, minus item 9. This entry shall equal the balance previously entered in item 10, immediately above.
7	Enter, as a negative, the total of all counties CCC check limitation used, adjusted for refunds. This entry is the sum of all counties FSA-545-1, line 2 or the Brio DW 1702CT month 13 (September) total expenditures, without BOC 4100BE Misc State Office checks.
8	Enter the sum of the immediately preceding entries in item 9 (circle number 5 and circle number 7).
9	Enter the result of adding item 9 entry (circle number 8) to the total line, item 10 entry (circle number 6).

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3 FY 2003 Closing Using FSA-531 or FSA-530 and FSA-545 (Continued)

C FSA-545

Item	Instructions
1	Enter total State non-Federal nonpayroll allotment (BU notices plus any FSA-637's).
2	Enter sum from item 2 of FSA-545-1 received from all County Offices in the State.
3	Enter Brio DW 1702CT Report month 13 (September) cumulative total expenditures for FY 2003 for all counties. Do not include BOC 4100BE Misc State Office checks.
5	Enter the FSA-531 item 10 total (will equal circle item 2 in FSA-531 instructions in subparagraph 3 A of this notice).
6	Enter Brio DW 1702CT Report month 13 (September) cumulative total expenditures for FY 2003 for BOC 4100BE Misc. State Office checks.
9	Enter total State non-Federal payroll allotment (BU notices plus FSA-637's).
10	Enter Brio DW 1701CT-B Payroll cumulative total expenditures for FY 2003 for all counties.
Remarks	Use this area to explain any unreconciled balances.

FAX or e-mail as an attachment a copy of the completed FSA-545 to Scott Redman, BUD by **October 28, 2003**.

FAX number: 202-690-0591

E-mail address: Scott_Redman@wdc.usda.gov

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3 FY 2003 Closing Using FSA-531 or FSA-530 and FSA-545 (Continued)

C FSA-545 (Continued)

The following is an example of FSA-545.

This form is available electronically.

FSA-545 (10-03-03)		U.S. DEPARTMENT OF AGRICULTURE Farm Service Agency		A. DATE: October 22, 2003	
RECONCILIATION OF STATE EXPENDITURES				B. FISCAL YEAR: 2003	
C. TO: Dennis J. Taitano Director, Budget Division Farm Service Agency FAX No.: 202-690-0591			B. FROM: State Executive Director State FSA Office		
Non-Payroll/Fund 85					
1. Total State or County Non-Payroll Allotment (BU Notices plus any FSA-637's)				\$2,390,300.00	
2. Total County Allotment used (sum of Item 2 from FSA-545-1's submitted by counties)				\$2,153,966.48	
3. Brio Report DW1702CT (Total Cum Expenditures through this period without BOC 4100BE Misc STO Checks)				\$2,153,966.48	
Reconciliation of County Office Expenditures					
4. Difference between recorded expenditures and Brio DW 1702CT (without BOC 4100BE Misc STO Checks) <i>(This entry should equal the result of line 2 minus line 3 and should equal \$0.00. If it does not equal \$0.00, explain difference in remarks section.)</i>				(+/-)	\$0.00
5. Total State Allotment used (FSA-531 State Payment Register for County Office Funds, total Debits)				\$98,478.22	
6. Brio Report DW 1702CT (Total Cum Expenditures through this period BOC 4100BE Misc STO Checks ONLY)				\$98,478.22	
Reconciliation of State Office Expenditures of County Office Funds					
7. Difference between recorded State Office expenditures on FSA-531 and Brio DW 1702CT BOC 4100BE Misc State Office Checks <i>(This entry should equal the result of line 5 minus line 6 and should equal \$0.00. If it does not equal \$0.00, explain differences in remarks section.)</i>				(+/-)	\$0.00
8. Non-Payroll Fund 85 Balance <i>(This entry should equal the result of line 1 minus line 3 minus line 6 and at EOFY, should match the balance on the FSA-530. If this entry does not match the balance on the FSA-530, explain the difference in this remarks section.)</i>				(+/-)	\$137,855.30
Payroll/Fund 87					
9. Total State or County Payroll allotment (BU Notices plus any FSA-637's)				\$7,500,000.00	
10. Total State or County allotment used (Brio DW1700A Cumulative for Fiscal Year)				\$7,482,505.00	
11. Payroll Fund 87 Balance <i>(This entry should equal the result of line 9 minus line 10)</i>				(+/-)	\$17,495.00
Payroll (Fund 87) and Non-Payroll (Fund 85) State Balance					
12. This entry should equal the result of line 8 plus line 11.				(+/-)	\$155,350.30
13. Remarks:					

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4 FSA-545-1

A Example of FSA-545-1

The following is an example of the revised FSA-545-1.

This form is available electronically. FSA-545-1 (10-03-03)		U.S. DEPARTMENT OF AGRICULTURE Farm Service Agency		A. Date: October 22, 2003	
Reconciliation of County Office Expenditures With Administrative CCC Check Administrative Expense Ledgers				B. Fiscal Year: 2003	
C. TO: State Executive Director State FSA Office			D. FROM: County Executive Director County FSA Office		
Automated CCC-514					
1. Total Administrative non-payroll allotment:				\$ 2,390,300.00	
2. Total non-payroll checks issued (entry from automated CCC-514), adjusted for refunds				(-) \$ 2,153,966.48	
3. Current County Office administrative non-payroll allotment balance available: <i>(This entry should equal the result of line 1 minus line 2)</i>				\$ 236,333.52	
4. Brio Report DW 1702CT Total Cumulative Expenditures through this period				\$ 2,153,966.48	
RECONCILIATION					
5. Difference between automated CCC-514 and Brio DW 1702CT <i>(This entry should equal the result of line 2 minus line 4 and should equal \$0.00, explain differences in remarks section)</i>				(+/-) \$ 0.00	
6. Remarks					