

For: State Offices (Except AK, HI, and PR) and Work Measurement County Offices

FY 2004 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 2004.

B Purpose

This notice informs State and County Offices:

- that, to close FY 2004 records, BUD needs to determine the FY 2004 actual County Office expenditures and payroll and nonpayroll allotment balances
- of FY 2004 reconciliation and verification instructions
- that reconciliation of administrative expenses needs to be completed earlier for FY 2004 and by **October 29, 2004**
- that State and County Offices shall **not** carry forward FY 2004 administrative allocation balances to FY 2005 FSA ledgers.

C Contact

State Offices shall direct questions about this notice to Beth Hill, BUD, at 202-720-9862.

Disposal Date	Distribution
December 1, 2005	State Offices (Except AK, HI, and PR); State Offices relay to Work Measurement County Offices

Notice BU-675

2 State Office Action

A Using FY 2004 Expenditure Data

State Offices shall:

- refer to Notice FI-2659 about closing FY 2004 transactions
- use Brio DW 1701CT-B County Office Detail Payroll Report - All Pay Periods to verify payroll expenditures
- use Brio DW 1702CT County Office Non-Payroll Expenditure Report to reconcile nonpayroll expenditures
- verify employees paid and employee type
- provide each County Office a copy of their applicable Brio DW 1701CT-B County Office Detail Payroll Report – All Pay Periods
- provide each County Office a copy of their applicable Brio 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 <http://dc.ffasintranet.usda.gov/BD/AOConference/AOConfCorner.htm>.

Note: FSA-545 is also available from the FFAS Forms Web Site at <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 DW 1702 CT County Offices 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 <http://dc.ffasintranet.usda.gov/BD/AOConference/AOConfCorner.htm>

Note: FSA-545-1 is also available from the FFAS Forms Website at <http://165.221.16.90/dam/ffasforms/currentforms.asp>.

Notice BU-675

2 State Office Action (Continued)

B Notifying County Offices (Continued)

- verify payrolled personnel and employee types using a copy of the applicable Brio DW 1701 CT-B County Office Detail Payroll Report – All Pay Periods furnished by the State Office
- contact the State Office, if discrepancies exist
- report verification 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 Offices Reconciliation

State Offices shall:

- assist County Offices unable to reconcile by requesting and reviewing copies of the following County Office documentation, as applicable:
 - Brio DW 1702CT
 - automated CCC-514 Administrative Expense Ledger from October 1, 2003, through September 30, 2004
 - CCC-257 history file for all administrative expense refunds
- follow subparagraph 3 A to close out FY 2004 FSA-531
- follow subparagraph 3 B to close out FY 2004 FSA-530
- follow subparagraph 3 C to prepare and submit 1 copy of FSA-545 to BUD by **October 29, 2004**
- make every attempt to reconcile total check limitation balance for the State. If this is not possible, submit FSA-545 to BUD:
 - no later than October 29, 2004
 - with an explanation of the problem.

Notice BU-675

3 FY 2004 Closing Using FSA-531 or FSA-530 and FSA-545

A Completing FSA-531

To close out the final FY 2004 FSA-531, enter the year-end closing statements in column 5 as shown in the example in subparagraph B. 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.

Notice BU-675

3 FY 2004 Closing Using FSA-531 or FSA-530 and FSA-545 (Continued)

B Example of FSA-531

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 STATE PAYMENT REGISTER FOR COUNTY OFFICE FUNDS			1. TYPE OF FUND (Check one only) COF ADMINISTRATIVE <input checked="" type="checkbox"/> CCC CHECK LIMITATION <input type="checkbox"/> EQUIPMENT ALLOCATION <input type="checkbox"/>		2. STATE State Name	
NOTE: Maintain a separate register for each type of fund				3. FISCAL YEAR 2004		4. PAGE 1 OF 1		
5. DATE	6. CHECK NUMBER	7. PAYEE	8. PURPOSE	9. LIMITATION/EQUIP. ALLOCATION	10. DEBITS	11. BALANCE		
Total from FSA-530 (Col. 8)				108,000.00		108,000.00		
10/21/2003	81002118	Graphic Systems	Camera and Supplies		150.00	107,850.00		
11/04/2003	81002119	Acme Enelope Div	County Office Envelopes		212.12	107,637.88		
DW 1702CT month November	November 16, 2003	Subtotal		108,000.00	362.12	107,637.88		
	** Mics. Check	for illustration	purposes only**		98,116.10	9,512.78		
DW 1702CT Month September	Sept 19, 2004	SUBTOTAL		108,000.00	98,478.22	9,512.78		
9/30/04 SUBTOTAL Close out FY 2004				108,000.00 (1)	98,478.22 (2)	9,512.78 (3)		
				9,512.78 (4)		0.00 (5)		
TOTAL				98,478.22 (6)	98,478.22 (7)	0.00 (8)		

Notice BU-675

3 FY 2004 Closing Using FSA-531 or FSA-530 and FSA-545 (Continued)

C Completing FSA-530

To close out the final FY 2004 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, and 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 number, 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).

Notice BU-675

3 FY 2004 Closing Using FSA-531 or FSA-530 and FSA-545 (Continued)

E Completing 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 cumulative total expenditures for FY 2004 for all counties. Do not include BOC 4100BE Misc State Office checks.
5	Enter FSA-531, item 10 total (will equal circle item 2 in FSA-531 instructions in subparagraph A).
6	Enter Brio DW 1702CT Report cumulative total expenditures for FY 2004 for BOC 4100BE Misc. State Office checks.
9	Enter total State non-Federal payroll allotment (BU notice plus FSA-637's).
10	Enter Brio DW 1701CT-B Payroll cumulative total expenditures for FY 2004 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 Beth Hill, BUD by **October 29, 2004**, using 1 the following:

- FAX number: 202-690-0591
- E-mail address: **Elizabeth_Hill@wdc.usda.gov**

Notice BU-675

3 FY 2004 Closing Using FSA-531 or FSA-530 and FSA-545 (Continued)

F Completing 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, 2004
RECONCILIATION OF STATE EXPENDITURES				B. FISCAL YEAR: 2004
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:				

Notice BU-675

4 Completing FSA-545-1

A Example of FSA-545-1

The following is an example of 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, 2004	
Reconciliation of County Office Expenditures With Administrative CCC Check Administrative Expense Ledgers				B. Fiscal Year: 2004	
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					