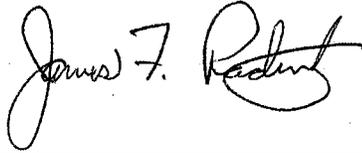


For: FSA Offices

Accounting Corrections in Direct Loan System for Loan Making

Approved by: Deputy Administrator, Farm Loan Programs



1 Corrections in DLS

A Background

National Financial and Accounting Operations Center (NFAOC) records must reflect correct legal documents and corrections must be completed when it is determined that an error has occurred. Requests to correct accounting errors take significant time and work reversing and reapplying payments on the part of the financial and accounting division and increases the chance of input error. Therefore, all direct loan making adjustments must now obtain State Office and National Office approval **before** being submitted to NFAOC.

B Purpose

This notice reinforces the instructions on FSA-2446 and establishes oversight by the National Office Loan Making Division for direct loan making adjustments and corrections.

C Contact Information

If there are questions about this notice:

- County Offices shall contact the State Office
- State Offices shall contact Carrie Novak, LMD, at 202-720-1643.

Disposal Date	Distribution
May 1, 2017	All FSA Offices; State Offices relay to County Offices

Notice FLP-747

1 Protocol for Corrections

A Completion of FSA-2446

The field office will complete FSA-2446 as directed by instructions. After the form has been filled out appropriately:

- the form will be sent to the State Office account coordinator for review
- the State coordinator will send the completed form to the National Office by e-mail to **carrie.novak@wdc.usda.gov** with a brief explanation on the nature of the error
- the National Office will forward the completed and approved FSA-2446 directly to NFAOC.

B Implementation

NFAOC currently requests permission of the National Office prior to implementing accounting corrections and adjustments. The National Office will authorize the necessary adjustments after review and acceptance of the completed FSA-2446 from the State Office.

Note: NFAOC will no longer make corrections for FSA-2446 received directly from field offices. This will streamline the approval process.