



The USDA Fresh Fruit and Vegetable Program (FFVP): Getting Started with Bookkeeping

FFVP Invoices

When do I record FFVP expenses?	Record FFVP expenses monthly in the month that they are incurred.
What account do I code the FFVP expenses to?	Code all FFVP expenses to the applicable Object Code. For example, FFVP produce would be coded to the Purchased Food Account, 630.
How should I record the journal entry for FFVP expenses?	Create a journal entry for all FFVP expenses using Fund Code 478 (similar to how you would use Fund Code 600 for all allowable School Nutrition expenses).
Do I initially pay FFVP invoices out of the School Nutrition Account?	Yes.
What account do I pay FFVP invoices from?	Pay all FFVP expenses from Fund 478 (FFVP Account).

FFVP Claims Reimbursement

How/When will we be reimbursed for FFVP claims?	Reimbursement for FFVP claims will be made via wire transfer, approximately two weeks from the claim's approval date.
Where will the FFVP funds be deposited?	FFVP reimbursement funds will be deposited into the district's designated account.
Once deposited, do I need to transfer these funds to a different account?	No, the reimbursement funds do not need to be transferred. Simply record the funds as FFVP revenue.
How should I record FFVP revenue (reimbursement of funds)?	Please use the information provided in the Payment Advice and record FFVP revenue as follows: <ul style="list-style-type: none"> • Fund Code = 478 • Program Code = 1972 (Operating) or 1973 (Administrative)** • Revenue Code = 4520

Sample FFVP Journal Entries

To Record Operating Grant Revenue

Description	Account Number	DR	CR
Intergovernmental Accounts Receivable	478-0000-0141	\$ 2,500.00	
FFVP Grant	478- 1972 -4520		\$ 2,500.00

To Record Operating Claim Reimbursement (& Reverse Accounts Receivable)

Description	Account Number	DR	CR
Cash in Bank	478-0000-0101	\$ 2,500.00	
Intergovernmental Accounts Receivable	478-0000-0141		\$ 2,500.00

To Record Administrative Grant Revenue

Description	Account Number	DR	CR
Intergovernmental Accounts Receivable	478-0000-0141	\$ 500.00	
FFVP Grant	478- 1973 -4520		\$ 500.00

To Record Administrative Claim Reimbursement (& Reverse Accounts Receivable)

Description	Account Number	DR	CR
Cash in Bank	478-0000-0101	\$ 500.00	
Intergovernmental Accounts Receivable	478-0000-0141		\$ 500.00

FFVP Accounting Codes

Fund	478	
Program	1972 (Operating)	1973 (Administrative)
Revenue	4520	
Function	3100	
Object Codes	610	Small Supplies
	630	Fruits and Vegetables
	184	Labor (Operating) - Kitchen/Cafeteria Employees
	191	Labor (Administrative) - Central Office Staff
	200-290	Benefits & Taxes
	730	Large Equipment

**** Please do not use the old program code 1861, as it no longer applies to FFVP.**