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# Form FNS-153 Instructions (5-00)

Click this link to open the PDF file containing the FNS-153 (5-00) form and instructions in a new window: [FNS-153.pdf](#)

## FNS-153 REPORTING INSTRUCTIONS

Reporting Measurements – Data reported on the FNS-153 form can be shown in either "case/remaining" or "units." Reporting data in "cases/remaining units" for some columns and just "units" for other columns or vice versa is prohibited on the same form. Prior FNS approval is required for a State agency to switch one reporting measurement to another. The choice of the measurement "cases/remaining units" or "units" is left to the discretion of the reporting State agency. Rounding the count is unacceptable.

"Cases" means the container size in which the commodity is shipped. For example, the pack size for egg mix is 48/6 oz. foils. If reporting "cases/remaining units," 48 cases and 3 units would be shown on the FNS-153 as "48/3." Any number appearing to the left of the slash will represent the number of cases. In contrast, any number to the right of the slash will represent the actual number of units. When a number appears with no slash, FNS will automatically assume it is whole cases when 5A is checked.

"Unit" means individual cans, boxes, packages, etc., not cases. For example, 1 case of egg mix would be reported as "48," and 5A would be checked.

Submission – The CSFP State agency shall collect the necessary data for this report from the local certification, State and local warehouse sites within its jurisdiction and combine the data so that only one FNS-153 report would be submitted by the CSFP State agency to the appropriate FNS regional office no later than 30 days after the end of the month being reported for. Financial status data (item 20) shall be completed quarterly and submitted on the FNS-153 for December, March, June, and September. A final closeout SF-269 for CSFP must be submitted to FNS within 90 days after the end of the fiscal year.

1. Reporting Month and Year – Enter month and year for which data is reported.
- 2A. & 2B. State Agency name & DA Code – Self-explanatory.
3. Type of Invent/Part Submission – Indicate type of submission for month being reported. The initial submission of this report should be indicated as such by checking (A). Any subsequent revisions for the report month should be indicated by checking 3(b). The submission of the annual physical inventory which is due for the report month of September should be indicated by checking 3(c). If the September report is submitted with 3(c) checked, FNS will automatically consider it the final report for September.
4. Number of Participants – (A through E) Enter the total number of participants by category, to whom commodities were actually issued.
  - 4F. Self-explanatory.
  - 4G. Enter the total number of elderly participants to whom commodities were actually issued.
5. (A and B) – Reporting Measurement – (see above explanation) Check appropriate block 5A or 5B.

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6. (A and B) – Commodity name, code and shipping pack size – Where the code and name of a commodity is not preprinted on this form, enter that information on the next available blank line.

7. State and Local Beginning Inventory – Enter the number appearing in item 15 in the previous month's report. (This number must reflect all foods physically located at State and local storage and distribution site(s).)

8. Receipts – Enter the total number of commodities actually accepted from USDA during the reported month. (This column should not reflect commodity movement between State and local agencies.)

9. Redonations In – Enter the total number of redonated commodities received by the State from another State agency or another USDA program for the CSFP. Specify in the remarks section the name of the State and program those commodities were redonated from and their commodity code.

10. Total Inventory Available – Enter the total number of commodities available for issuance for the CSFP. (The sum of items 7, 8, and 9 should equal item 10.)

11. CSFP Issuance – Enter the total number of commodities actually issued to and accepted by participants during the reporting month as specified below. This figure should exclude those commodities not accepted by the participant at the time of food pick-up. If a participant has refused a commodity at pick-up it should not be considered issued

(A) Reflect the total number of commodities that were actually issued and accepted by Women, Infants and Children (W-I-C).

(B) Reflect the total number of commodities actually issued and accepted by elderly during the reporting month.

12. Commodity Activity.

12A. Total number issued – Self-explanatory (11A + 11B = 12A).

12B. Redonations Out – Enter the total number of commodities shipped by the reporting State to another State agency or to another USDA food program. Specify in the remarks section the name of the State and program those commodities were redonated to and their commodity code.

12C. Food Loss – Enter the number of commodities that are actual food losses. These would include foods that: (1) after consignee receipt were found to have concealed damage; (2) were damaged during transit from the State warehouse to the local sites; (3) were found to be out-of-condition or unfit for human consumption; or (4) were known to have been stolen or lost due to fraud, misuse or embezzlement. (The reasons for food loss must be detailed in the REMARKS section. Attach additional pages if necessary.)

12D. Food Used for Nutritional Education – Enter the number of commodities used for CSFP nutrition education purposes.

13. Total Activity – Self-explanatory (sum 12A thru 12D = 13).

14. Inventory Adjustments – Enter the actual number of commodities adjusted. A partial list of such adjustments are provided below as examples. (Note: the reasons for adjustments must be detailed in "Remarks," item 16).

(a) A "Positive" Commodity adjustment could be the result of a bookkeeping error or previous inaccurate inventory count. Any commodity still in good condition which was returned to a distribution site by a participant should be reflected as a positive adjustment.

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(a) A "Positive" Commodity adjustment could be the result of a bookkeeping error or previous inaccurate inventory count. Any commodity still in good condition which was returned to a distribution site by a participant should be reflected as a positive adjustment.

(b) A "Negative" Commodity adjustment could be caused by a bookkeeping discrepancy.

15. State and Local Ending Inventory – Enter the combined total number of CSFP commodities in inventory at the end of the reporting month at all State and local storage and distribution sites (10–13) plus or minus 14A and 14B = 15).

16. Remarks – Self-explanatory.

17. Signature – Self-explanatory.

18. Title – Self-explanatory.

19. Date – Self-explanatory.

20. Complete item number 20 for CSFP as follows:

(a) Outlays – Show the administrative outlays for State and local agencies, administrative outlays are the cumulative year-to-date payments, or invoices certified by the program for payment, for administrative costs incurred through the quarter being reported for. (Do not report advances as outlays.)

(b) Unliquidated Obligations – Show the unliquidated administrative obligations for the State and local agencies. Unliquidated administrative obligations are the cumulative year-to-date dollars which the State agency expects to pay out for administrative cost incurred through the quarter being reported for but not yet paid or certified for payment. (Only obligations to be paid with Federal funds should be shown.)

(c) Total – Show the sums of (a) and (b)

(d) Unliquidated Balances of Advances – Where applicable show the unliquidated balance of advances as of the end of the report quarter. This should be calculated as follows:

(1) Determine the total amount of payments provided to local agencies and contract agents for administration year-to-date.

(2) Determine the total amount of outlays made by local agencies and contract agents for administration for the year-to-date.

(3) Subtract (2) from (1) and record the result as the unliquidated balances of advances.

Advances for Administration are actual payments made by the State agency to a local agency or contract agent which are not for administrative costs already paid or fees for goods/services already provided.