

Form SF-270: Quick Reference to Request an Advanced or Reimbursement

For Detailed Explanation see How to Complete the SF 270 – Request for Advanced or Reimbursement

| Item | Brief Information |
|-------------------------------|--|
| Box 1 | Type of payment requested: |
| | 1a. Indicate whether the request is an advance of funds or a reimbursement |
| | 2b. Indicate whether this request represents a final or partial payment. If this is a one-time payment, check “Final”. If there are going to be multiple payments, check “Partial”, unless this is the last in the series of payment (which would be “Final”). |
| Box 2 | Select Cash (recognize expenses as you pay them) Accrual (recognize expenses before paying them) |
| Box 3 | Enter USDA– AMS- MPIRG |
| Box 4 | Enter the grant award number : |
| Box 5 | If this is a one-time payment, enter “1”. If partial payments are being requested, indicate which number this request represents: Example: 1st, 2nd, 3rd, etc. |
| Box 6 | Employee Identification Number (EIN) |
| Box 7 | May be left blank or insert your own account number for your own tracking purposes. |
| Box 8 | Enter expenditure period, NOT the entire period of the grant unless it is a one-time request. |
| Box 9 | Recipient’s Organization Full Name and Address |
| Box 10 | Leave Blank or Complete if different from Box 9 |
| | <i>For reimbursements: Section 11 MUST be completed.</i> |
| Box 11 | COMPUTATION OF AMOUNT OF REIMBURSEMENTS/ADVANCES REQUESTED (see long version for each box, 11 a – 11i, on how to complete the SF 270-Request for Advance or Reimbursement). |
| Programs Functions Activities | Indicate where the request for reimbursement is being made. Refer to approved grant budget. Examples are provided; however, other headings may be used. Add additional pages if more headings are required. |
| Box 12 | DO NOT USE THIS SECTION |
| Box 13 | Certification: Signed and dated by the GRANTEE. Authorized Individuals as approved in the grant. Sign “exactly” as indicated on the Grant. |

Detailed instructions (see below)

Block 1.a. (Payment Type): At least one box, but not both, should be checked and reflect the circumstance and payment type allowed according to the agreement. One SF270 should not include a request for both an advance and reimbursement. This is a basis for rejection.

Block 1.b. (Payment Type): At least one box, but not both, should be checked and properly reflect the circumstance. This is a basis for rejection.

Block 2. (Basis of Request): At least one box, but not both, should be checked. This is a reference to the recipient's accounting method and is determined by the recipient. Requests for advance payments must be on a cash basis. This is a basis for rejection.

Block 3. (Federal Agency): The correct agency should be identified: AMS

Block 4. (Federal Identifier Number): The correct agency assigned agreement number (FAIN for grant agreements) should be identified. There should only be one SF270 per agreement.

Block 5. (Partial Payment Number): The number identified should reflect the correct sequential payment request for the agreement.

Block 6. (Employer Identification Number): This block can be completed or left blank.

Block 7. (Financial Assistance Identification Number): This block is optional and may be completed if the recipient uses an internal tracking number to the agreement.

Block 8. (Period Covered by this Request): The dates must be within the period of performance of the grant agreement and cover only the timeframe for which costs are charged. If the dates overlap with a previous billing request (block 8 on previous SF 270s), ensure such costs are documented with an explanation of why the costs were not included in previous payment requests. Verify costs have not been previously requested and are allowable under the terms of the agreement.

NOTE: Advance payment requests must not exceed 90 days. This is a basis for rejection.

Block 9. (Recipient Organization): The accurate recipient information should be identified.

Block 10. (Payee): Should be same as Block 9 – unless an assignment of payment is determined.

Block 11. (Computation of amount of Reimbursements/Advances Requested):

- Costs may be all lumped into column 11(a) or split into multiple columns according to program/activity at the discretion of the recipient, unless indicated otherwise in the agreement. If multiple columns are completed, the sum of all columns must be calculated in the far-right TOTAL column.
- If multiple pages of the SF270 are included to account for additional columns (multiples of block 11), page numbers must be added (e.g. 2 of 2), the sum of all columns must be calculated in the far-right TOTAL column on the first page, and recipient certifying official must sign the multiple pages.

Block 11.a. (Total Program Outlays to Date): The As of date field should be completed or left blank. The amount should be cumulative for the agreement; it should include all expenses incurred from the start of the period of performance of the agreement through the date of the payment request (end date of block 8). The amount in this block is dependent on the accounting method identified by the recipient in block 2. This is a basis for rejection.

Block 11.b. (Less: Cumulative program income): Should only be completed if there is program income, which should be captured and addressed in the agreement and approved budget. The amount is dependent on the accounting method identified by the recipient in block 2. Only program income derived from patents, inventions, or copyrights are entered in this block. All other program income is not subtracted from the total outlays to date, but rather added to the total outlays in accordance with the General Terms and conditions of the agreement. This is a basis for rejection.

Block 11.c. (Net Program Outlays): This block should equal block 11a. except for rare cases when the deductive method of program income is used. If there is a value in block 11b., ensure this block equals block 11b. subtracted from block 11a. This is a basis for rejection.

Block 11.d. (Estimated net cash outlays for advance period): Should only be completed if the payment request type is an advance. This should match the estimated amount of costs shown in source documentation and during the period covered by the payment request. This is a basis for rejection.

Block 11.e. (Total): Ensure the correct sum of blocks 11c. and 11d. Unless there is deducted program income, and/or if this is an advance payment request, block 11e. will be the same amount as block 11a. and block 11c. This is a basis for rejection.

Block 11.f. (Non-Federal Share of Amount on Line e): Any required cost share provided by the recipient or a third party should be identified. The amount should be shown as a cumulative amount for the agreement on each SF270 and be able to be reconciled with previous payments and source documentation. To reconcile, subtract the amount on the previous payment request from the current payment request and ensure that amount matches the amount in the source documentation provided for the current payment request. If no match is required in the agreement, this amount may be zero or left blank. This is a basis for rejection.

Block 11.g. (Federal share of amount on line e.): Should be cumulative and reflect the agency share of total program outlays (all expenses) incurred from the start of the period of performance of the agreement through the date of the payment request (end date of block 8). This amount should equal the sum of blocks 11.f. and 11.g. This is a basis for rejection.

Block 11.h. (Federal payments previously requested): This block should state the amount of agency payments made prior to this payment request and match the amount on the previous SF270 and in the financial management system. If this is the first payment request the amount will be \$0 or the block can be blank. This is a basis for rejection.

Block 11.i. (Federal share now requested): The amount in row 11i. should match the source documentation submitted with the payment request. Ensure the amount has been calculated properly by subtracting line 11.h. from line 11.g., and ensuring enough remaining funds are obligated in the agreement to pay the amount requested. This is a basis for rejection.

Block 11.j. (Advances by month): Ensure this block is blank. AMS does not make prescheduled advances. This is a basis for rejection.

Block 12 (Advance Payments Only): This block should not be completed. Amounts for advance payments will be identified in block 11. This is a basis for rejection.

Block 13 (Certification): A recipient's certifying official should provide either a wet signature or a proper digital signature accompanied by the printed name, title and phone number for payments submitted to AMS-MPIRG-PAYMENT-REQUEST@USDA.gov. For reimbursement requests, the date the request is signed by the recipient should be populated and be on or after the end date in block 8 (end date of the period covered by the request). For advance requests the date the request is signed should be prior to the start date in block 8 (start date of the period covered by the request). This is a basis for rejection.

Source Documentation

Source documentation must be provided with each payment request. The GMS are responsible for ensuring the documentation contains enough information to determine if the payment is proper. A

summary sheet of costs showing amounts for each cost category is required on the [AMS worksheet](#) at a minimum. Either the GMS may request additional information or documentation needed to support the costs.

Source documentation must be reviewed to ensure costs are allowable, allocable, reasonable, and necessary. Specific items to review include:

- The dates match the period covered by the request on the SF270. For example, time and attendance records cover the same timeframe as is on the SF270.
- The numbers calculate correctly within the source documentation and match the SF270
- All costs are consistent with the funding in the agreement and approved budget. Specifically, compare the costs to:
 - the SF424A and budget narrative
 - any specific any specific terms and conditions of the agreement
 - any budget revisions approved outside of a signed agreement amendment.
- If applicable, costs should be broken down by program/activity
- Personnel costs should include staff members, hours and rates
- Fringe benefits should be separate from personnel
- Travel costs should include rates and be able to be tied to deliverables
- Equipment costs should include an invoice or receipt from the vendor
- Supply costs should be allocable to the agreement and necessary for the project
- Contractual costs should have been explicitly identified in the budget, or been otherwise granted as a prior approval
- Other costs should be clearly identified
- Indirect costs should be calculated correctly according to the proper rate and base
- Program income, if applicable, is documented
- Any participant support costs are identified separate from all other costs
- Cost share, if any was provided during the period of the payment request, should be adequately documented the same as costs paid to the recipient. In addition, the source of the funds/contribution should be indicated.