

## NRCS CIG Program

### SF-270 - Payment Claims & Supporting Documentation Guidance

#### Overview

The SF-270 is the form to use to request federal funds for reimbursement for incurred grant-related costs. The SF-270 should be filled in completely, making sure to report accurate amounts and information in all fields, including federal funds requested and non-federal funds (matching funds) expended to date.

Supporting documentation should clearly, and at a glance, demonstrate costs as they align to the approved budget in the signed Notice of Award (NOA). Simply listing budget category totals would be insufficient to properly document costs in the request.

The SF-270 request form should always be accompanied with supporting documentation, including:

- A summary that identifies cost categories, cost category totals, and that breaks down costs within each category, and provide a brief one-line description of each cost.
- A column that reflects the project cost category spending relative to the full project budget.
- Cost categories and cost lines must align with the approved award budget in the NOA and proposal.
- If needed, explanations that document the reimbursement amount of federal funds requested.

Below are more detailed explanations of supporting documentation expected to be submitted with each payment claim.

#### Match Funding

**On each SF 270, in addition to reporting the amount of federal funding requested, award recipients must report the cumulative amount of non-federal (match) funding expended from the start of the award period to the end date of the claim period.** Match funding is auditable, so relevant files should be retained as required for the rest of the federal award. However, please note that while grantees need to provide supporting documentation on federal funding requested in the claim, grantees are not required to provide details about matching funding with each payment request, unless specifically requested by a program team member. Only a breakdown of non-federal spending by categories is required.

As a reminder, the Notice of Award Terms and Conditions contains your grant Cost-Sharing requirements which must be met by project closeout. Should a recipient become aware that part of their cost-sharing commitment is no longer available, they should immediately notify the NRCS Program Manager so they can work on securing replacement cost sharing.

#### Budget Category Cost Changes

**Changes to budget cost category amounts that total *more* than 10% of the total project amount (the total project amount includes the federal and non-federal amounts), require prior approval and a budget modification. If you need a budget modification due to a change of 10% or more in costs moved among categories or other reasons, please contact NRCS ([nrcscig@usda.gov](mailto:nrcscig@usda.gov)).** Changes to budget cost category amounts that total *less* than 10% of the total project amount do not generally require prior approval, but they should be noted in the supporting documentation of a payment claim and progress report, and the project manager should be made aware of these changes.

## Other prior approvals

Some types of expenditures, such as award funding paid to contractors and subaward recipients, require prior approval regardless of amount. You must have prior approval to pay award funds to contractors and subaward recipients, unless they were approved in the NOA or other prior approval document. Please refer to the General Terms and Conditions of the NOA, then contact us if you have any questions about whether your budget changes require prior approval.

## Supporting Documentation by Category

The information that should be given for cost category and each line item is generally described below. Supporting documentation can often fit on less than one page and can be reported in a table as long as there is sufficient detail to demonstrate that costs are necessary and reasonable, allowable, and allocable for the performance of the federal award, which is outlined in the [Cost Principles](#) section of 2 CFR 200, and incorporated in the NOA General Terms and Conditions. **Please identify each cost (with a brief one-line description), within each cost category, so that costs and categories align with the approved budget in the NOA.**

### i. **Personnel:**

Please provide the individual's name and/or position for salaries being charged so it can be compared to the narrative. Changes in key personnel require prior approval by NRCS, and if names of individuals paid with grant funds are not provided with payment claims, then the agency must conduct periodic checks that may delay processing your request for reimbursement.

Do not need to provide hours worked or specific salary cost per hour.

### ii. **Benefits:**

Please provide the individual's name and position for benefits being charged. Changes in key personnel require prior approval by NRCS, and if names of individuals paid with grant funds are not provided with payment claims, then the agency must conduct periodic checks that may delay processing your request for reimbursement.

Do not need to provide hours worked or specific salary cost per hour.

### iii. **Travel:**

Please provide individuals' names who traveled, dates of travel, and location traveled to, so travel can be checked against progress reports and budget narrative. Further breakdown between hotel, transportation or registration may be reported if additional details are needed to justify costs.

Do not need to provide receipts.

### iv. **Equipment:**

Please provide type of equipment, if purchased used or new, if paid for delivery or assembly.

Do not need to provide costs and lists of multiple equipment parts, cost of delivery, etc.

### v. **Supplies:**

Please provide list of overall categories of supplies, like office supplies, farm supplies, camera supplies, and event or location that required the supplies.

Do not need to provide individual items list like box of pencils, batteries, paper bags, etc.

### vi. **Contractual:**

Please provide the name of each contract organization paid on the claim, in this category of the payment claim summary and include the event/reason they were involved at this point in time. Changes in contractors require prior approval by NRCS, and if names of entities paid with grant funds are not provided with payment claims, then the agency must conduct periodic checks that may delay processing your request for reimbursement. If the contractor is receiving a significant portion of the award NRCS may conduct reviews of expenditures on the contracts. Subaward costs should be reported in the Other category. Do not need to provide if costs were for time, services, or items purchased, unless it relates to a major milestone in the project or is requested by NRCS. Your organization should keep these records in accordance with the requirements of your federal award and provide them if requested.

**vii. Construction:**

Please provide name of what was constructed.

Do not need to provide any information on detailed costs that went into construction.

**viii. Other:**

Please identify the costs as they align with the approved costs in the NOA; for instance, tuition for graduate student (fellowship, stipend, etc), rent for workshop facility, farm labor for oat harvest, etc.

Please provide the name of each subawarded organization paid on the claim, in this category of the payment claim summary and include the event/reason they were involved at this point in time. Changes in subaward entities require prior approval by NRCS, and if names of the subawardee paid with grant funds are not provided with payment claims, then the agency must conduct periodic checks that may delay processing your request for reimbursement. If the subawardee is receiving a significant portion of the award NRCS may conduct reviews of expenditures on the contracts. Contract costs should be reported in the Other category.

Do not need to provide additional information or details, such as specific costs that add into the cost of rent, AV, or poster-boards for workshops or meetings.

**EXAMPLES of Category and Cost Documentation**

The following are examples of supporting documentation that can facilitate the processing your SF-270 Request for Advance or Reimbursement (i.e., payment claims):

<b>Expense summary: Project NR193A75000G00X</b>					
<b>Oct 1, 2019 - Dec 31, 2019</b>					
<b>FEDERAL SHARE</b>					
Cost Category	Line Items	Costs	Approved Budget per cost category	Previously Requested total funding	Remaining budget per cost category
<b>Salaries</b>		<b>\$34,081.14</b>	<b>\$175,302.00</b>	<b>\$23,100.00</b>	<b>\$118,120.86</b>
	Farm manager - Project Co-PD so give name	\$573.00			

	Project Lead - Proejct Co- PD so give name	\$7,963.25			
	Programmer	\$6,390.60			
	Evaluator – conducting interviews	\$2,390.89			
	Undergrad lab technician	\$366.60			
	Workstudy - lab tech	\$433.80			
	Salary Lab Technician	\$9,615.20			
	2 <sup>nd</sup> Programmer	\$6,348.00			
<b>Fringe</b>		<b>\$11,851.47</b>	<b>\$61,225.00</b>	<b>\$8,001.00</b>	<b>\$41,372.53</b>
	Farm manager - Project Co- PD so give name	\$206.30			
	Project Lead - Proejct Co- PD so give name	\$2,866.76			
	Programmer	\$2,300.62			
	Evaluator – conducting interviews	\$1,383.75			
	Undergraduate Lab Technician	\$384.91			
	Salary Lab Technician	\$2,836.47			
	2nd Programmer	\$1,872.66			
<b>Travel</b>		<b>\$2,935.23</b>	<b>\$12,000.00</b>	<b>\$0.00</b>	<b>\$9,064.77</b>
	mileage, lodging, and per- diem for 9 trips within TX to collect soil samples from 15 farm sites, and conduct case study interviews with the farmers	\$2,825.23			
	conference expenses to present at the Water Resources Conference	\$110.00			
<b>Equipment</b>		<b>\$7,847.55</b>	<b>\$45,000.00</b>	<b>\$0.00</b>	<b>\$37,152.45</b>
	New generator for barn	\$4,567.34			
	New monitoring sensors	\$3,280.21			
<b>Supplies</b>		<b>\$1,857.34</b>	<b>\$8,000.00</b>	<b>\$500.00</b>	<b>\$5,642.66</b>
	chemical reagents for soil testing	\$491.82			
	field supplies for soil testing	\$556.21			
	other lab supplies for soil testing	\$731.31			
	(Publication) printing poster for Conference	\$78.00			
<b>Contractual</b>		<b>\$16,341.17</b>	<b>\$80,000.00</b>	<b>\$35,689.00</b>	<b>\$27,969.83</b>
	X Company – personnel and fringe	\$10,909.17			

	Y Company – Travel, monitoring of farm sites	\$5,432.00			
<b>F&amp;A</b>		<b>\$16,282.68</b>	<b>\$58,900.00</b>	<b>\$9,542.00</b>	<b>\$33,075.32</b>
	<b>TOTAL</b>	<b>\$91,196.78</b>	<b>\$440,427.00</b>	<b>\$76,832.00</b>	<b>\$272,398.42</b>

<b>NON-FEDERAL SHARE</b>					
Cost Category	Line Items	Costs	Approved Budget	Previously Requested funding	Remaining budget
<b>Salaries</b>		\$10,450.00	\$50,000.00	\$0.00	<b>\$39,550.00</b>
<b>Fringe</b>		\$2,042.00	\$10,000.00	\$0.00	<b>\$7,958.00</b>
<b>Equipment</b>		\$0.00	\$67,890.00	\$0.00	<b>\$67,890.00</b>
<b>Supplies</b>		\$0.00	\$4,500.00	\$0.00	<b>\$4,500.00</b>
<b>Contractual</b>		\$5,000.00	\$25,000.00	\$5,000.00	<b>\$15,000.00</b>
<b>Other</b>		\$45,030.00	\$230,000.00	\$90,060.00	<b>\$94,910.00</b>
<b>F&amp;A</b>		\$11,201.00	\$56,810.00	\$15,432.00	<b>\$30,177.00</b>
	<b>TOTAL</b>	<b>\$73,723.00</b>	<b>\$444,200.00</b>	<b>\$110,492.00</b>	<b>\$259,985.00</b>