

SF-270 REVIEW AND
SUPPORTING
DOCUMENTATION
FPAC BUSINESS CENTER
GRANTS AND AGREEMENTS
DIVISION

SF-270 REVIEW GUIDE

The SF-270: Request for Advance or Reimbursement is a form used by a recipient to request payment under a cooperative, contribution, or grant agreement. This document explains how the Grants and Agreements Division (GAD) administratively reviews the form. SF-270 REVIEW AND SUPPORTING DOCUMENTATION

SF-270		
Block	Field Name	Instructions
1.a	Payment Type <ul style="list-style-type: none"> ○ Advance ○ Reimbursement 	*Required. The box(es) checked should be consistent with method(s) of payment identified in the award. Inconsistency may be basis for rejection
1.b	Payment Type <ul style="list-style-type: none"> ○ Final ○ Partial 	*Required. At least one box, but not both, should be checked and properly reflect the circumstance. The “final” box should be checked only for final payments. These are bases for rejection.
2	Basis of Request <ul style="list-style-type: none"> ○ Cash ○ Accrual 	This is a reference to the recipient’s accounting method and is determined by the recipient. Requests for advance payments (refer to 1.a) must be on a cash basis; this is a basis for rejection.
3	Federal Sponsoring Agency and Organizational Element to which this Report is Submitted	The correct FPAC agency should be identified: FSA, RMA, NRCS, FBC.
4	Federal Identifier Number	The correct agency assigned agreement number (FAIN for eFG agreements) must be identified. Only one number may be included.
5	Partial Payment Number	This is not a required field to accept the form. The number identified should reflect the correct sequential payment request for the agreement. Currently for payments submitted via the external ezFedGrants portal, this block does not populate and may be blank. This is not a basis for rejection.
6	Employer Identification Number	This is not a required field. This block can be completed or left blank.
7	Financial Assistance Identification Number	This is not a required field. This block may be completed if the recipient assigns an internal tracking number to the agreement. <i>Note: This is not the ezFedGrants FAIN number (block 4 is the agency-assigned number).</i>
8	Period Covered by this Request	The dates must be within the period of performance of the 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 (avoid duplicate payments) and are allowable under the terms of the agreement. <i>Note: The period covered by the advance payment request must not exceed 90 days. This is a basis for rejection.</i>
9	Recipient Organization	The accurate recipient information should be identified.

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10	Payee	Currently only applicable for agreements outside of ezFedGrants and in rare instances when an alternate payee is acceptable (e.g. ACEP agreements).
11	Computation of Amount of Reimbursements/ Advancements Requested	<ul style="list-style-type: none"> Costs may be all lumped into column 11(a) (preferable) or split into multiple columns according to program/activity at the discretion of the recipient; this is acceptable unless indicated otherwise in the agreement. The sum of all columns must be calculated in the far-right TOTAL column. If additional columns are included on additional pages of the SF270, 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 FIRST page.
11.a	Total Program Outlays to Date (As of date)	May be completed or left blank.
11.a	Total Program Outlays to Date (amounts)	*Required. The amount must be cumulative for the agreement; it must 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); this is a basis for rejection.
11.b	Less: Cumulative Program Income	Refer to <DOCUMENT>.
11.c	Net Program Outlays	This block must equal block 11a. minus 11b.
11.d	Estimated net cash outlays for advance period	Must only be completed if the payment request type is an advance or includes both a reimbursement and advance. This must match the estimated amount of costs shown in supporting documentation and during the period covered by the payment request. This is a basis for rejection.
11.e	Total	This block must equal the sum of blocks 11c. and 11d. This is a basis for rejection.
11.f	Non-Federal Share of Amount on Line e	If no match is required in the agreement, this amount must be zero or left blank. Any required cost share provided by the recipient or a third party must be identified. The amount must be shown as a cumulative amount for the agreement on each SF270 and be reconciled with previous payments and supporting 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 supporting documentation provided for the current payment request. This is a basis for rejection.
11.g	Federal share of amount on Line e	Must 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 is a basis for rejection.
11.h	Federal payments previously requested	If this is the first payment request the amount must be zero or left blank. This block must state the amount of agency payments made prior to this payment request and match the amount on the previous SF270 and in the financial

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		management system (both must be verified). This is a basis for rejection.
11.i	Federal share now requested	The amount in row 11.i must match the supporting documentation submitted with the payment request. Ensure the amount is 11.g minus 11.h and enough remaining funds are available (per the financial management system) to pay the amount requested. This is a basis for rejection.
11.j	Advances by month	This block must be blank. FPAC agencies do not make prescheduled advances. This is a basis for rejection.
12.a-c	Advance Payments Only	These blocks must be blank. Amounts for advance payments will be identified in block 11. This is a basis for rejection.
13	Certification	<ul style="list-style-type: none"> • A recipient's certifying official must provide either an ink signature or a proper digital signature accompanied by the printed name, title and phone number for payments submitted outside of ezFedGrants. • If the recipient submitted the payment via ezFedGrants, a name should be typed in the Signature tab in the ezFedGrants external portal. • Regardless of the submission method, for reimbursement requests, the date the request is signed by the recipient should be populated and be <i>on or after</i> 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 <i>prior</i> to the start date in block 8 (start date of the period covered by the request). • If the SF270 has been revised from a previous version, ensure the date in the DATE REQUEST SUBMITTED block has been updated • These are all basis for rejection.

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Step #	Procedure Step Description	Reference Documents / Tools
<p>After checking the SF-270 form, confirm that supporting documentation is attached. A summary sheet of costs showing amounts for each cost category is required at a minimum. This is a basis for rejection. The amount of documentation that is sufficient is at the discretion of the GMS. The GMS may request additional documentation. If issues are identified, refer to <payment SOP>.</p> <p>Ensure that the costs are allowable, allocable, reasonable and necessary in accordance with 2 CFR Part 200 and any applicable program regulations.</p>		
1	Check that the dates in the documentation 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.	SF-270 Summary sheet Supporting documentation
2	The documentation must support the amounts on the SF-270. The amounts stated must match blocks 11a-j, as appropriate. Reconcile the amount in 11.f with the supporting documentation. If the amount does not reconcile, refer to <SOP>. If any cost share was provided during the period of the payment request, it must be documented. In addition, the supporting of the funds/contribution should be indicated.	SF-270 Summary sheet Supporting documentation
3	Ensure that all costs are consistent with the funding in the agreement and approved budget. Specifically, compare the costs to the budget narrative in the Statement of Work in the complete award package, including amendments. Also compare the costs to any specific terms and conditions of the agreement and any budget revisions approved outside of a signed agreement amendment. If there are inconsistencies, refer to <SOP>.	Notice of Award Budget narrative * Statement(s) of Work Summary sheet Supporting documentation
4	If costs were broken down by program/activity in the approved budget, they must also be broken down in the supporting documentation. For example, for NRCS conservation technical services agreements, costs must be broken down by program.	Summary sheet Supporting documentation Budget Budget narrative *
5	Personnel costs must include staff members, hours and rates. Fringe benefits must be separate from personnel.	Summary sheet Supporting documentation Budget Budget narrative *
6	Travel costs must include details such as applied rates, (eg. government per diem) and be consistent with the budget narrative.	Summary sheet Supporting documentation Budget narrative *
7	Equipment must be approved in the budget narrative or separate post-award approval. Equipment costs must include an invoice or receipt from the vendor.	Summary sheet Supporting documentation Budget narrative *
8	Be aware that recipients sometimes include general organizational costs in supply costs. Supply costs must be commensurate with the budget narrative and necessary for accomplishment of the project.	Summary sheet Supporting documentation Budget narrative *
9	Contractual costs must be explicitly identified in the budget or granted prior approval. Consider the information in Section 3, block 8 above.	Summary sheet Supporting documentation Budget narrative *
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* Note: Budget narrative includes original approved budget narrative in the complete award package and any approved budget revisions or prior approvals.

Key Process Outputs:

<INSERT OUTPUTS>

1. DOCUMENTS/REFERENCES

<https://www.gsa.gov/Forms/TrackForm/32917>

OMB Number: 4040-0012
Expiration Date: 02/28/2022

REQUEST FOR ADVANCE OR REIMBURSEMENT	1. TYPE OF PAYMENT REQUESTED	a. "X" one or both boxes <input type="checkbox"/> ADVANCE <input type="checkbox"/> REIMBURSEMENT	2. BASIS OF REQUEST <input type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL
		b. "X" the applicable box <input type="checkbox"/> FINAL <input type="checkbox"/> PARTIAL	
3. FEDERAL SPONSORING AGENCY AND ORGANIZATIONAL ELEMENT TO WHICH THIS REPORT IS SUBMITTED <input type="text"/>		4. FEDERAL GRANT OR OTHER IDENTIFYING NUMBER ASSIGNED BY FEDERAL AGENCY <input type="text"/>	
5. PARTIAL PAYMENT REQUEST NUMBER FOR THIS REQUEST <input type="text"/>	6. EMPLOYER IDENTIFICATION NUMBER <input type="text"/>	7. FINANCIAL ASSISTANCE IDENTIFICATION NUMBER <input type="text"/>	
8. PERIOD COVERED BY THIS REQUEST From: <input type="text"/> To: <input type="text"/>			
9. RECIPIENT ORGANIZATION Name: <input type="text"/> Street1: <input type="text"/> Street2: <input type="text"/> City: <input type="text"/> County: <input type="text"/> State: <input type="text"/> Province: <input type="text"/> Country: <input type="text"/> ZIP / Postal Code: <input type="text"/>			
10. PAYEE (Where check is to be sent if different than item 9) Name: <input type="text"/> Street1: <input type="text"/> Street2: <input type="text"/> City: <input type="text"/> County: <input type="text"/> State: <input type="text"/> Province: <input type="text"/> Country: <input type="text"/> ZIP / Postal Code: <input type="text"/>			

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11. COMPUTATION OF AMOUNT OF REIMBURSEMENTS/ADVANCES REQUESTED				
PROGRAMS/FUNCTIONS/ ACTIVITIES	(a)	(b)	(c)	TOTAL
a. Total program outlays to date <i>(As of date)</i>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
b. Less: Cumulative program income	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
c. Net program outlays <i>(Line a minus line b)</i>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
d. Estimated net cash outlays for advance period	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
e. Total <i>(Sum of lines c & d)</i>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
f. Non-Federal share of amount on line e	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
g. Federal share of amount on line e	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
h. Federal payments previously requested	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
i. Federal share now requested <i>(Line g minus line h)</i>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
j. Advances required by month, when requested by Federal grantor agency for use in making prescheduled advances	1st month	<input type="text"/>	<input type="text"/>	<input type="text"/>
	2nd month	<input type="text"/>	<input type="text"/>	<input type="text"/>
	3rd month	<input type="text"/>	<input type="text"/>	<input type="text"/>

12. ALTERNATE COMPUTATION FOR ADVANCES ONLY	
a. Estimated Federal cash outlays that will be made during period covered by the advance	\$ <input type="text"/>
b. Less: Estimated balance of Federal cash on hand as of beginning of advance period	<input type="text"/>
c. Amount requested <i>(Line a minus line b)</i>	\$ <input type="text"/>

13. CERTIFICATION

I certify that to the best of my knowledge and belief the data on the reverse are correct and that all outlays were made in accordance with the grant conditions or other agreement and that payment is due and has not been previously requested.

SIGNATURE OR AUTHORIZED CERTIFYING OFFICIAL	DATE REQUEST SUBMITTED
<input style="width: 100%; height: 100%;" type="text"/>	<input style="width: 100%; height: 100%;" type="text"/>

TYPED OR PRINTED NAME AND TITLE

Prefix: First Name: Middle Name:

Last Name: Suffix:

Title:

TELEPHONE (AREA CODE, NUMBER, EXTENSION)

This space for agency use

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2. ACRONYMS

Term	Description
APSB	Accounts Payable Service Branch
ART	Accounts Receivable Tracker
BC	Branch Chief
FPAC BC	Farm Production and Conservation Business Center
CORE	Farm Service Agency General Ledger System (CORE)
DD	Division Director
FAV	IAA Funding Availability and Verification Form
FMD	Financial Management Division
FMMI	Financial Management Modernization Initiative
FSA	Farm Service Agency
GAD	Grants and Agreements Division
GT&C	General Terms and Conditions
IAA	Inter/Intra-Agency Agreements
NRCS	Natural Resupportings Conservation Service
PO	Purchase Order
POS	Payment Operations Section
PTC	Program Technical Contact
RMA	Risk Management Agency
RO	Responsible Official
SA	Servicing Agency
SNOW	ServiceNow
SOP	Standard Operating Procedure
SOW	Statement of Work
RA	Requesting Agency

3. ASSUMPTIONS

- Processes align to the functional operating model
- Roles are subject to change based on process and procedure review and approval
- Steps are subject to change based on development of internal documents and matrices