


## How to complete the SF 270 – Request for Advance or Reimbursement

To request grant funds, you must use the **Request for Advance or Reimbursement, Standard Form 270** . We strongly recommend that you use the [newest version of the SF 270 form](#) (check the expiration date annotated in the upper left corner). The newest SF 270 form version contains built-in calculation features to assist in completing the form correctly.

Submit your reimbursable request based on actual expenses on a **quarterly basis**. Please do not make monthly submissions, monthly submission are only permitted on a case-by-case basis and require pre-approval. If necessary, you may request a funding advance, advancing of funds requires additional paperwork and is approved on a case-by-case basis. Keep in mind that the CIG program does not advance more than one month worth of anticipated expenses.

Narrative and financial reports, as well as payment requests must be timely and properly completed in order to avoid payment delays. Any overdue project and financial reports or incorrect payment request forms (e.g. amounts listed are incorrectly summed or required cost-share is not shown) will result in payment requests being held until corrected or until additional information is received. NRCS reviews and then forwards certified requests to the Department of the Treasury for final review and payment by automatic deposit.

### STEP BY STEP INSTRUCTIONS for SF 270 boxes:

#### 1. Type of Payment Requested

- a. Check **ADVANCE** if you wish to receive Federal funds for expenditures you expect to incur and pay within one month project period as noted in box #8 "*Period covered by this request*". Please submit the advance request as early as possible in order to allow for review and processing. Advances should include a written explanation/supplemental information and a description of how funds will be expended, these anticipated expenditures should correspond to the approved budget and project schedule. The written explanation should also include the expected contribution of cost-share funds during the month that the funds are being requested.

Check **REIMBURSEMENT** for reimbursement of **quarterly** expenditures already spent through the grant. If you have received pre-approval for an advance, check both blocks to request a combined reimbursement and advance. All costs must be *incurred* within the period of support indicated on the Grant Award Summary or as amended by an extension letter signed by the NRCS. *At the completion of your grant period, reimbursement funds may be requested up to 90 days after the grant period has ended.*

- b. Check **FINAL** if this will be the last or only payment you are requesting on this grant; otherwise check **PARTIAL**.

2. Select the accounting method used to record expenditures. If you recognize expenses only as you pay them, check **CASH**. If you recognize expenses before paying them, check **ACCRUAL**.
3. Enter "**USDA-NRCS-CIG**".
4. Show the 14-digit grant number assigned by the NRCS (see the Grant Award Summary). Please make sure this is for the correct grant, if you have multiple grants with NRCS.
5. Numbered "1" for the first request, "2" for the second, etc. Please note that reimbursement requests can be combined and separate requests do not need to be sent for each month or quarter.
6. Enter your organization's Employer Identification Number (EIN), also known as the Tax Identification Number (TIN), assigned by the Internal Revenue Service.
7. May be left blank, or you can insert your own account number for your own tracking purposes.
8. Enter the expenditure period covered by this payment request, not the entire period of the grant (unless this is a one-time request). This expense period must fall within the stated grant period on the Grant Award or as amended by an extension letter signed by the NRCS. Each period typically follows the previous in a sequential order.
9. Enter the name and full address of the grantee
10. Leave blank, as all payments are made by electronic fund transfer
11. Computation of Amount Requested

Appendix B of this guide there is a sample of the SF-270 form for the following situation. The Association received a CIG award on October 1, 2016. Today is April 2, 2017. The association is submitting a SF-270 to request the next quarterly reimbursement. Payment number 1 was requested for the period covered by 10/1/2016 - 12/31/2016. The Association received a payment of \$8,278.36 as requested. Payment number 2 in the amount of \$6,700.00 is being requested for the period covered by 01/01/2017 - 3/31/2017. Since October 1, 2016, the cumulative cost of this project to the Association is \$14,978.36.

- a. Indicate all allowable project costs (cost share and NRCS funds) that have been incurred and/or paid as of the date listed. Please fill in the "As of date" in box "a."

The total program outlays to date should include the difference in cost-share from the prior request, as well as the prior payments received. For

reimbursements, the form should also include the current amount requested.

For any subsequent requests, this figure **must be cumulative**. All costs claimed must be allowable and appropriate expense documentation (e.g., timesheets, payroll records, contracts, receipts, invoices, cancelled checks, etc.) must be maintained and available for submission upon request but not submitted to NRCS unless requested.

- b. Provide this information only if you received income from program income, such as meeting registration fees, etc., that are to be applied to the grant.
  - c. Line 11a. minus 11b.
  - d. Provide this information if you are requesting a pre-approved advance of NRCS funds to cover expenses to be incurred within a one month period as indicated in box 8 "Period covered by this request." This is the period during which costs will be incurred and funds expended. Line 11d. should usually match line 11i. for advances and should only list the Federal funds requested. Advances should also include a supplemental written explanation on how funds will be used that corresponds with the approved budget and project schedule. Expected cost-share for the advance period should also be shown in this written explanation.
  - e. The total of lines 11c. and 11d.
  - f. Enter the total amount of cost share represented in the amount on 11e. **This is required for both reimbursements and advances.** See the Grant Award Summary and approved project Budget Form for the expected cost sharing amount. Cost share is closely tracked throughout the project. (Divide the cost-share by the total project costs on line 11e. to see if you are currently at the percentage of cost-share required.) **If you are not meeting the expected cost sharing, you must provide a brief supplemental explanation when submitting your payment request. Please explain the shortfall and when you expect to make it up.**
  - g. Subtract line 11f. from line 11e.
  - h. Indicate all NRCS funds previously requested for this grant. This should correspond with prior request forms.
  - i. Show the amount you are now requesting. Subtract line 11h. from 11g.
12. DO NOT USE THIS SECTION.
13. Can be manually or \*electronically signed by a responsible fiscal agent for the grant.

**\*A word of caution regarding electronic signatures** – electronic signatures may be stripped from your document during the transmission and review process. NRCS will not process any SF 270 without a signature. To avoid delays caused by missing electronic signatures, we recommend that you manually sign the document.

**Once complete, scan it and email the signed form as a PDF to the Payment Team inbox at [eastagmtpayrequests@usda.gov](mailto:eastagmtpayrequests@usda.gov), and copy the CIG inbox at [nrcscig@wdc.usda.gov](mailto:nrcscig@wdc.usda.gov).**

**Keep the original in your files.** Please do not mail. Duplicate copies are NOT needed.