

Payment Request (Claim) Preparation and Submission  
For Farm Production and Conservation (FPAC)  
Agencies: Business Center, Farm Service Agency,  
Natural Resources Conservation Service, Risk  
Management Agency

# PAYMENT REQUEST (CLAIM) PREPARATION AND SUBMISSION

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ATTACHMENT 1: SF-270

ATTACHMENT 2: BUDGET EXPENSE TABLES

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## 1. PURPOSE

Award recipients must submit the Standard Form 270 (SF-270) along with a Budget Expense Table or Deliverable Expense Table (see definition below) to request payment from Farm Production and Conservation (FPAC) agencies: Farm Service Agency, Natural Resources Conservation Service, Risk Management Agency, and Business Center (FPAC-BC). The purpose of this document is to provide guidance to award recipients in the preparation of the SF-270 and payment support documentation. Note: The FPAC Grants and Agreements Division (GAD) does not process easement acquisition payments.

## 2. BACKGROUND

### A. Definitions

*Advance Payment:* Funds the Federal agency pays the recipient in advance of the recipient disbursing the funds (see Section 5).

*Award:* A grant, cooperative, or contribution agreement. This guidance does not apply to contracts or interagency agreements.

*Budget Expense Table (Support Documentation):* Document FPAC requires the recipient to provide to substantiate the payment request for cost-based awards (see section 4). The payment request for either a reimbursement or an advance must include a summary sheet of costs showing amounts for each cost category using the format in the budget expense tables shown in Section 4.

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*Claim:* ezFedGrants term for a payment request.

*Deliverable Expense Table (Support Documentation):* Document FPAC requires the recipient to provide to substantiate the payment request for fixed-amount awards (see Section 4). The payment request for either a reimbursement or an advance must include a summary sheet of costs showing amounts for each cost category using the format in the Deliverable Expense table shown in Section 4.

*Liquidation/Justification of Advanced Funds:* Process of documenting actual expenses incurred during the period covered by an advance payment. See Section 5 for advance payment requests.

*Period of Performance:* The time during which an award is valid and the recipient may perform and incur costs to carry out the work authorized under the Federal award. The Federal awarding agency or must include start and end dates of the period of performance in the Federal award.

*Program Income:* Program Income is gross income earned by the recipient that is directly generated by a supported activity or earned as a result of the Federal award during the period of performance; program income is not cash received from the Federal agency.. Examples include fees for services performed, registration fees for conferences or workshops, and fees charged for the use or rental of equipment acquired under Federal awards (recipient charges producers a fee to use a no-till drill). For further details, refer to 2 CFR 200.1. If the recipient earns program income not previously identified in the original approved budget, it must provide notification to the agency. An agreement amendment may be required.

*Recipient:* an entity or individual that receives a grant or agreement directly from a Federal awarding agency. The term recipient does not include subrecipients or individuals that are beneficiaries of the award.

*Reimbursement Payment:* Funds the Federal agency pays the recipient after the recipient has disbursed the funds (cash basis) or incurred the costs (accrual basis).

*Rejection:* A payment not processed as submitted but returned for corrections and/or additional information.

*Source Documentation:* Original financial documents related to each cost claimed (e.g., payroll records, receipts, subaward documents). Recipients must maintain source documentation in accordance with 2 CFR Part 200 and award terms and conditions. **Recipients must provide source documentation to the agency ONLY upon request.**

It is the responsibility of the recipient to ensure that the costs are allowable, allocable, reasonable, and necessary in accordance with 2 CFR Part 200, the terms and conditions of the award, and any applicable program regulations.

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## B. Submission

Payment submission requirements are as follows:

- Reimbursement payment requests must be submitted to the ezFedGrants system (preferable) or emailed to the FPAC-BC Grants and Agreements Division as a .pdf attachment to: [FPAC.BC.GAD@usda.gov](mailto:FPAC.BC.GAD@usda.gov)
- If you are submitting payment requests via ezFedGrants, do not upload a separate SF270 in the Attachments tab of the claim; this potentially creates claim inconsistencies. Claims with inconsistent documentation will be rejected.
- Advance payment requests and associated liquidations must be emailed to [FPAC.BC.GAD@usda.gov](mailto:FPAC.BC.GAD@usda.gov) as ezFedGrants does not currently have the functionality to accept advance payment requests or liquidations.
- If submitting a report at the same time as a payment request, submit the report as separate attachment to the e-mail. When emailing SF-270s, ensure that the most current version of the form available on Grants.gov is used: <https://www.grants.gov/web/grants/forms/post-award-reporting-forms.html>

For assistance with ezFedGrants, contact the ezFedGrants Help Desk at [ezFedGrants-cfo@usda.gov](mailto:ezFedGrants-cfo@usda.gov) or visit <https://nfc.usda.gov/FSS/ClientServices/ezFedGrants/index.php>.

Prior to submission ensure costs are allowable, allocable, reasonable, necessary, and consistent with the approved budget, or approved modifications thereof. If a cost category exceeds the approved amount, refer to the applicable General Terms and Conditions included in the award package.

## C. Processing

Payment processing is contingent on the following requirements:

- The recipient must have submitted all performance and financial reports that are due. Refer to the award Statement of Work for reporting requirements.
- The recipient must have an active SAM registration.
- Advance payment requests are submitted at least 15 days prior to the start of the advance period (refer to Section 5).
- The recipient must have at least partially liquidated all previous advances (refer to Section 5).
- All previous pending payment requests have been paid. ezFedGrants will not allow submission of a subsequent payment if previously submitted ones have not been processed.

## D. Corrections

Federal agency personnel are not authorized to make corrections to the SF-270 or alter the form. If errors are detected, the recipient must either (1) submit a corrected form or (2) make pen and ink changes and the recipient's certifying official must initial each place a change is made. If revisions are made, update the "DATE REQUEST SUBMITTED" in block 13 on the SF-270.

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## 3. SF-270 PREPARATION

Columns one and two below correlate to the blocks on the Form SF-270. Column 3 includes, where applicable, the Office of Management and Budget (OMB) Standard Form instructions, and the final column includes FPAC-BC specific guidance to be used to complete the form.

Block	Field Name	Form SF-270 Instructions	FPAC-BC Agency Guidance
1.a	Payment Type <ul style="list-style-type: none"> <li>○ Advance</li> <li>○ Reimbursement</li> </ul>	SELF EXPLANATORY	Required field. The type(s) checked must be consistent with method(s) of payment requested based on the period covered by the request. (See blocks 2 and 8 guidance). Inconsistency may be basis for rejection. The default is Reimbursement. <b>Recommend submitting requests for advances and reimbursements separately.</b>
1.b	Payment Type <ul style="list-style-type: none"> <li>○ Final</li> <li>○ Partial</li> </ul>	SELF EXPLANATORY	Required field. At least one type, but not both, must be checked and properly reflect the circumstances. Only check “Final” for last payment request. Errors in this block are bases for rejection.
2	Basis of Request <ul style="list-style-type: none"> <li>○ Cash</li> <li>○ Accrual</li> </ul>	Indicate whether request is prepared on cash or accrued expenditure basis. All requests for advances shall be prepared on a cash basis.	This is the accounting method for this specific <b>request</b> . Review the descriptions for advance and reimbursements below to determine which pertains to the request and then identify the appropriate Basis of Request (i.e., cash versus accrual).  Request Prepared on a <i>Cash</i> Basis – <ul style="list-style-type: none"> <li>• Advance – requesting Federal funds prior to paying expense for future period of time.</li> <li>• Reimbursement – past expense already paid and now seeking federal funds.</li> </ul> Request Prepared on an <i>Accrual</i> Basis – <ul style="list-style-type: none"> <li>• Reimbursement – cost incurred for past period of time, but expense has not been paid, and now seeking federal funds to pay expense.</li> </ul>
3	Federal Sponsoring Agency and Organizational Element to which this Report is Submitted	SELF EXPLANATORY	Identify the funding agency: FSA, RMA, NRCS, FBC. <ul style="list-style-type: none"> <li>• FSA-Farm Service Agency</li> <li>• RMA-Risk Management Agency</li> <li>• NRCS-Natural Resource Conservation Service</li> <li>• FBC-Farm Production and Conservation Business Center</li> </ul>

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4	Federal Identifier Number	Enter the Federal grant number, or other identifying number assigned by the Federal sponsoring agency. If the advance or reimbursement is for more than one grant or other agreement, insert N/A; then, show the aggregate amounts. On a separate sheet, list each grant or agreement number and the Federal share of outlays made against the grant or agreement.	The correct agency Award Identifying Number (block 1 on the Notice of Grant and Agreement Award) must be identified. FPAC agencies require that recipients submit only one SF-270 per award. Do not include requests for multiple agreements on the same SF-270.
5	Partial Payment Number	SELF EXPLANATORY	This is not a required field. For agreements outside ezFedGrants, the number must be sequential based on the total number of payments requested, regardless whether they are advances or reimbursements.  Correct: Payment 1 (advance); Payment 2 (reimbursement), Payment 3 (advance)  Incorrect: Payment 1 (advance), Payment 1 (reimbursement), Payment 2 (advance)  The ezFedGrants portal does not populate this field and it may be left blank. This is not a basis for rejection.
6	Employer Identification Number	Enter the employer identification number assigned by the U.S. Internal Revenue Service, or the FICE (institution) code if requested by the Federal agency.	This is not a required field. Recommendation is to leave it blank. Entering an incorrect number will be a basis for rejection. The ezFedGrants portal does not populate this field.
7	Financial Assistance Identification Number	This space is reserved for an account number or other identifying number that may be assigned by the recipient.	This is not a required field. This is not the agency assigned agreement number. This block may be completed if your organization assigns an internal tracking number to the agreement.
8	Period Covered by this Request	Enter the month, day, and year for the beginning and ending of the period covered in this request. If the request is for an advance or for both an advance and reimbursement, show the period that the advance will cover. If the request is for reimbursement, show the period for which the reimbursement is requested.	The dates must be within the period of performance of the agreement and cover only the timeframe for the costs included. If the dates overlap with a previous billing request (block 8 on previous SF 270s), ensure that the Budget Expense Table includes an explanation regarding why the costs were not included in previous payment requests.

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		Note: The Federal sponsoring agencies have the option of requiring recipients to complete items 11 or 12, but not both. Item 12 should be used when only a minimum amount of information is needed to make an advance and outlay information contained in item 11 can be obtained in a timely manner from other reports.	Note: The period covered by an advance payment request is normally 30 to 60 days. Advance payment requests for more than a 60-day period may be basis for rejection.
9	Recipient Organization	SELF EXPLANATORY	Enter information reflecting what is on block 6 of the Notice of Grant and Agreement Award.
10	Payee	SELF EXPLANATORY	None
11	Computation of Amount of Reimbursements/ Advancements Requested	The purpose of the vertical columns (a), (b), and (c) is to provide space for separate cost breakdowns when a project has been planned and budgeted by program, function, or activity. If additional columns are needed, use as many additional forms as needed and indicate page number in space provided in upper right; however, the summary totals of all programs, functions, or activities should be shown in the "total" column on the first page.	Costs may all be lumped into vertical column 11(a) (preferable) or split into multiple columns according to program/activity. The vertical "total" column in the far right must be completed. If the agreement is for the Emergency Watershed Protection Program or the Watershed (PL-566) agreements where there is cost share for one component of the agreement (TA vs. FA), use two different columns. (For requests submitted via ezFedGrants, recipients may use only one column and show FA/TA breakout in the summary).
11.a	Total Program Outlays to Date (As of date)	11a Enter in "as of date," the month, day, and year of the ending of the accounting period to which this amount applies.	None
11.a	Total Program Outlays to Date (amounts)	Enter program outlays to date (net of refunds, rebates, and discounts), in the appropriate columns. For requests prepared on a cash basis, outlays are the sum of actual cash disbursements for goods and services, the amount of indirect expenses charged, the value of in-kind contributions applied, and the amount of cash advances and payments made to subcontractors and subrecipients. For requests prepared on an accrued expenditure basis, outlays are the sum of the actual cash disbursements, the	None

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		amount of indirect expenses incurred, and the net increase (or decrease) in the amounts owed by the recipient for goods and other property received and for services performed by employees, contracts, subgrantees and other payees.	
11.b	Less: Cumulative Program Income	Enter the cumulative cash income received to date, if requests are prepared on a cash basis. For requests prepared on an accrued expenditure basis, enter the cumulative income earned to date. Under either basis, enter only the amount applicable to program income that was required to be used for the project or program by the terms of the grant or other agreement.	Refer to definition of Program Income (see 2.a. of this document) to determine if this field needs completing. If program income is earned and not already identified and addressed in the award, the recipient must provide notification to the FPAC-BC Grants and Agreements Division via e-mail to <a href="mailto:FPAC.BC.GAD@usda.gov">FPAC.BC.GAD@usda.gov</a> and indicate the preferred treatment method (additive or deductive). Agency prior approval or an agreement amendment may be required.
11.c	Net Program Outlays <i>(Line a minus line b)</i>	SELF EXPLANATORY	None
11.d	Estimated net cash outlays for advance period	Only when making requests for advance payments, enter the total estimated amount of cash outlays that will be made during the period covered by the advance.	Must only be completed if the payment request type includes an advance or both an advance and reimbursement. This must match the estimated amount of costs for the advance period as reflected in the supporting documentation. This is a basis for rejection.
11.e	Total <i>(Sum of lines c &amp; d)</i>	SELF EXPLANATORY	None
11.f	Non-Federal Share of Amount on Line e	SELF EXPLANATORY	Any required Cost share/match is shown in the Total Non-Federal Funds block (block 18 or block 19 of the Notice of Grant and Agreement Award) If no match is required, block 11f 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 award on each SF270 and be reflected in the supporting documentation accompanying the SF270. This is a basis for rejection.



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11.g	Federal share of amount on Line e	SELF EXPLANATORY	None
11.h	Federal payments previously requested	SELF EXPLANATORY	If this is the first payment request, the amount entered must be zero or left blank. This block must state the amount of agency payments previously requested (including those requested, but not yet paid by the agency) made prior to this payment request and match the amount in 11.g of the previous SF270. This is a basis for rejection.
11.i	Federal share now requested	SELF EXPLANATORY	This block must equal 11.g minus 11.h. This amount must match the supporting documentation submitted with the payment request. This is a basis for rejection.
11.j	Advances by month	SELF EXPLANATORY	This block must be blank. FPAC agencies do not make prescheduled advances. This is a basis for rejection.
12.a-c	Advance Payments Only	SELF EXPLANATORY	These blocks must be blank. This is a basis for rejection. Amounts for advance payments must be identified in block 11(a)-(i).
13	Certification	Complete the certification before submitting this request.	<p>For payments submitted outside of ezFedGrants, a recipient's authorized certifying official must provide either an ink signature or digital signature/digital certificate (cannot be a script font) accompanied by their printed name, title and phone number. For payments submitted via ezFedGrants, the recipient's Authorized Certifying Official must certify the request in ezFedGrants.</p> <p>For <b>reimbursement</b> payment requests, the Date Request Submitted must be on or after the end date in block 8 (end date of the period covered by the request). For advance payment requests, the Date Request Submitted must be prior to the start date in block 8 (start date of the period covered by the request).</p>

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			<p>If the SF-270 has been revised from a previous version (i.e. corrected version), update the date in the Date Request Submitted block.</p> <p>These are all bases for rejection.</p>
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## 4. PAYMENT SUPPORT DOCUMENTATION

The amount of documentation sufficient for each payment request is at the discretion of the Federal agency. Agency program managers, auditors, or grants management specialists may request source documentation in addition to the budget expense tables as described herein. Do not provide source documentation unless specifically requested to do so. Required support for payments varies depending on the type of agreement: cost-based awards or fixed-amount awards.

### A. Cost-Based Awards

Support for payments related to agreements with payment based on actual costs incurred for either a reimbursement or an advance must include a table in the format below (Budget Expense Table, Federal Share). All expenditures and advance estimates reported in the budget expense table must be within the Period Covered by this Request in block 8 of the SF-270.

### B. Fixed-Amount Awards

For agreements where payments depend on completion of deliverables rather than on costs incurred (e.g., a flat rate per conservation plan written), the payment request must include a budget expense table in the format below (Deliverable Expense Table, Federal Share). The agency may request additional documentation for some requests, as applicable, such as attendance lists for outreach meetings or printed materials created with award funds. Recipients must provide such material only if specifically requested or if indicated in the agreement statement of work.

**C. Cost share/match (i.e. non-Federal):** See Section 3, block 11.f. If reporting required cost share, a budget expense table must be provided in the format below (Budget Expense Table, Cost Share/Match)

### D. Advance Payment Requests

For advance payment requests, see Section 5.

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For fillable versions of the following tables, see Attachment 2.

Period Covered (must match block 8 of the SF270):		FAIN/Agreement Number: (enter the number in block 4 of the SF270)
From	To	

## Budget Expense Table, Federal Share

Period Covered:	FAIN/Agreement Number: <i>(enter the number in block 4 of the SF270)</i>					
1	2	3	4	5	6	7
Cost Category from the SF-424A	Approved Budget (including revisions)	Previously Requested Funds	Current Amount Requested	Amount liquidated (advances only)	Open Advance balance remaining (advances only)	Remaining Agreement Balance
Personnel						
Fringe Benefits						
Travel						
Equipment						
Supplies						
Contractual						
Construction						
Other						
Total Direct Charges						
Indirect Charges						
* Totals						

NOTES: Include notes as applicable. If you are required to specify amounts per program, include that information here.

\* The total of column 3 is to equal the amount on line 11.h. of Form SF-270.  
 The total of column 4 is to equal the amount on line 11.i. of Form SF-270.

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Period Covered (must match block 8 of the SF270):		FAIN/Agreement Number: (enter the number in block 4 of the SF270)
From	To	

Budget Expense Table, Cost Share/Match (this table is required if the agreement has Non-Federal Match)

Cost Category from the SF424A	Approved Budget	Amount Previously Provided	Amount Currently Provided	Remaining to be Provided
Personnel				
Fringe Benefits				
Travel				
Equipment				
Supplies				
Contractual				
Construction				
Other				
Total Direct Charges				
Indirect Charges				
Totals				
NOTES: Include notes as applicable.				

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Period Covered (must match block 8 of the SF270):		FAIN/Agreement Number: (enter the number in block 4 of the SF270)
From	To	

Deliverable Expense Table, Federal Share

Description of Deliverable	Unit Price	Quantity	Total
<i>e.g. Conservation Plans Written</i>			
<b>NOTES:</b> Include notes as applicable. If there is required match, specify the amount of Non-Federal share			

## 5. ADVANCE PAYMENT REQUESTS

Advance payment requests and associated liquidations must be emailed as ezFedGrants does not currently have the functionality to accept advance payment request or liquidations. Advance payment processing is contingent on the following requirements:

- Requests must be emailed to the FPAC-BC Grants and Agreements Division as a .pdf attachment to: [FPAC.BC.GAD@usda.gov](mailto:FPAC.BC.GAD@usda.gov).
- Requests must be submitted no later than 15 days prior to the start of the advance period to allow for processing time.
- Requests must include an estimate of the funds for the advance period using a budget expense table in the format above (Budget Expense Table, Federal Share or Deliverable Expense Table, Federal Share) and, if applicable, the Budget Expense Table, Cost share/Match.
- Following the advance period, a budget expense table in the format above (Budget Expense Table, Federal Share or Deliverable Expense Table, Federal Share) must be submitted within 30 days after the advance period showing actual expenditures incurred/deliverables incurred so that the advance can be liquidated/justified; and, if applicable the Budget Expense Table, Cost share/Match. The summary must be emailed to [FPAC.BC.GAD@usda.gov](mailto:FPAC.BC.GAD@usda.gov).

ATTACHMENT 1: SF-270

ATTACHMENT 2: BUDGET EXPENSE TABLES

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## ATTACHMENT 1: SF-270

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

<b>REQUEST FOR ADVANCE OR REIMBURSEMENT</b>	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 <small>(As of date)</small>	\$	\$	\$	\$
b. Less: Cumulative program income				
c. Net program outlays <small>(Line a minus line b)</small>				
d. Estimated net cash outlays for advance period				
e. Total <small>(Sum of lines c &amp; d)</small>				
f. Non-Federal share of amount on line e				
g. Federal share of amount on line e				
h. Federal payments previously requested				
i. Federal share now requested <small>(Line g minus line h)</small>				
j. Advances required by month, when requested by Federal grantor agency for use in making prescheduled advances	1st month			
	2nd month			
	3rd month			

  

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

  

**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

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