

How to Complete the SF-270 Request for Advance or Reimbursement Form

The SF-270 is the form used to request advances or reimbursements from the USG. Please note that your agency's process might differ slightly from the outline below. Always defer to the instructions provided by the FMO.

Begin by downloading a PDF version of the SF-270 at

<http://www.whitehouse.gov/omb/grants/sf270.pdf>.

In order to take advantage of some of the form's features, including auto-calculations, be sure you have the latest version of Adobe Reader.

Download it for free at <http://www.adobe.com/products/acrobat/readstep2.html>.

The form consists of two pages. The first page contains three primary sections—the top portion for information about your grant and your request, the middle section, where you can calculate your advance or reimbursement, and the third section used only for requesting advances. The second page contains instructions and a place for you to sign.

Top Portion

While most of the top portion is relatively straight forward, a few tips follow to help you fill out the key boxes.

OMB APPROVAL NO. 0348-0004		PAGE	OF
		PAGES	
1. TYPE OF PAYMENT REQUESTED	<input type="radio"/> ADVANCE <input type="radio"/> REIMBURSEMENT <small>a. "X" one or both boxes</small>		2. BASIS OF REQUEST <input type="radio"/> CASH <input type="radio"/> ACCRUAL <small>b. "X" the applicable box</small>
	<input checked="" type="radio"/> FINAL <input type="radio"/> PARTIAL <small>1(b)</small>		
4. FEDERAL IDENTIFYING NUMBER ASSIGNED BY FEDERAL AGENCY		5. PARTIAL PAYMENT REQUEST NUMBER FOR THIS REQUEST	
8. PERIOD COVERED BY THIS REQUEST			
FROM (month, day, year)		8	TO (month, day, year)

- **Box 1(a)** – The type of payment requested can either be an *advance* or a *reimbursement*. Generally, for your monthly installments, you will be requesting an advance.
- **Box 1(b)** – For all requests other than the final request at the end of your grant, you will select *partial* payment.
- **Box 2** – The basis of the request depends on the type of accounting system you are using (see Chapter 4 for a description of cash vs. accrual accounting).
- **Box 8** – The period covered by this request should be one calendar month (e.g. January 1 – January 31) unless otherwise directed by your funding agency’s financial management office.

After completing the top portion, you must determine if you need to fill out the full calculation area in the middle of the form or the simplified calculation area for advances at the bottom.

Fill out the full calculation area if any portion of the funds you are requesting includes a reimbursement or if you have any **program income**.

If you are not requesting a reimbursement and do not have program income, you may skip down to the *Advances Only* portion of the form, described below.

Program Income – Program income is money earned by the program for the benefit of the program itself. This is different from income-generating activities, in which the program’s beneficiaries keep any income earned. Program income comes from charging fees for services or the sale of commodities. Program income is also earned by selling equipment purchased with program funds that is no longer needed. PEPFAR programs rarely include program income.

Calculation Area

The primary calculation area includes three columns across the top (*a-c*) and a *total* column. Fill out your funding request across these columns only if you have separated out headquarters (HQ), subpartner or country costs in your approved annual budget this way. Doing this helps your COTR track your requests and spending against your budget, though this is generally not something that the FMO requires. If your budget is organized

into more than three categories, ask your COTR what categorization would be most helpful.

The calculations (rows labeled a-j) are explained below.

11. COMPUTATION OF AMOUNT OF REIMBURSEMENTS/ADVANCES REQUESTED				
PROGRAMS/FUNCTIONS/ACTIVITIES ►	(a)	(b)	(c)	TOTAL
	HQ	Sub-Partner		
a. Total program outlays to date <i>(As of date)</i>	\$ 10,000	\$ 7,500	\$	\$ 17,500
b. Less: Cumulative program income	0	0		0
c. Net program outlays <i>(Line a minus line b)</i>	10,000	7,500	0	17,500
d. Estimated net cash outlays for advance period	3,000	5,250		8,250
e. Total <i>(Sum of lines c & d)</i>	13,000	12,750	0	25,750
f. Non-Federal share of amount on line e	2,300	0		2,300
g. Federal share of amount on line e	10,700	12,750		23,050
h. Federal payments previously requested	9,100	7,500		16,600
i. Federal share now requested <i>(Line g minus line h)</i>	1,600	5,250	0	6,450
j. Advances required by month, when requested by Federal grantor agency for use in making prescheduled advances	1st month			
	2nd month			
	3rd month			

- a. Total Program Outlays to Date: All expenditures for your program, including cost-share as of the beginning of the request period. In other words, if your request is for Jan 1 – 31, 2009, give the total outlays as of Dec. 31, 2008.
- b. Less Cumulative Program Income: If your program has earned any program income, enter it here (see *Program Income* definition above).
- c. Net program outlays (line a minus line b).
- d. Estimated cash outlays for advance period: How much you will need for the advance period (in our example, January 1 - January 31, 2009). All funding needed (including cost share), regardless of any money carried over from the previous month.
- e. Total (sum of lines c & d).
- f. Non-USG share of amount on line e: All past cost-share contributions, plus all cost-share contributions you plan to contribute during the advance period (if you are not sure what cost share you may be able to commit during the advance period, it is fine to put \$0 in your SF-270, as long as you properly account for the *actual* cost share committed in your next SF-269).
- g. USG share of amount on line e: USG share of previous outlays plus the advance period.
- h. USG payments previously requested: Sum of all money you have received to date from the USG.
- i. USG share now requested (line g minus line h): The result will be the total amount of USG funds you need for the month, minus any unspent USG funds you have.

- j. Unless you have been authorized to request funds on a quarterly basis, you will not fill out the last three lines.

Advances Only

To fill out the alternate computation for advances only (box 12), calculate how much funding you will need for the next month and subtract the amount of any unspent USG funds you have remaining to determine the amount you are requesting for the period.

Submitting your SF-270

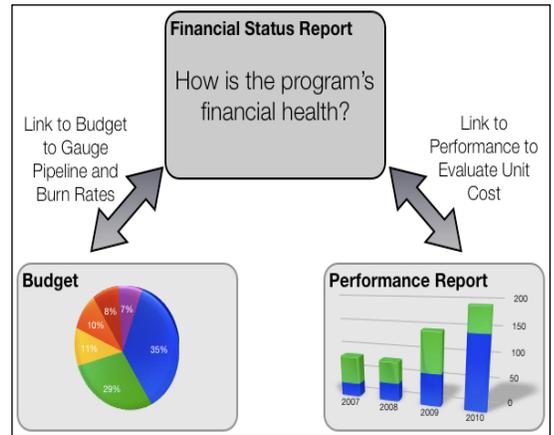
Once you complete the first page, have the project director or other designated certifying authority within your organization sign and date the second page. You may then scan and e-mail the form to your FMO and copy your COTR. Make a copy for your files, and then mail the original to your FMO. If you have not been contacted by your FMO within a few days, call the Office to make sure your request was received.

In addition, a special section addresses the [reporting required by the PEPFAR Country Team](#) (see box in 6.3.2). Reporting related to award close-out is covered in Part 2 of this Guide.

6.3.1 – Financial Status Report (SF-269)

<p>Key Points</p> <p>Due: Quarterly Form: SF-269 A (PDF) Submit To: FMO (cc: CTO & AO)</p>
--

The Financial Status Report is a snapshot of where you are on spending on your award and tracks how much cost-share your organization has contributed. These reports are due quarterly to the Financial Management Office (FMO).



How does it help my program?

This information, coupled with your budget, can be used to determine if you are spending too fast or too slowly by examining pipeline and burn rates. When combined with performance data, you can determine if you are spending efficiently to meet your targets by analyzing unit costs (for more on pipeline, burn rate and unit costs see Chapter 5).

Report Specifics

Your cooperative agreement lays out your obligation for financial reporting including:

- When (and how often) to submit reports
- What form to use
- How (and to whom) to submit reports

In general, most NPI partners are required to submit Financial Status Reports quarterly using the Standard Form (SF)-269 A. Most USG agencies allow you to submit this form by e-mail to your funding agency's FMO.

Limits on Reporting Requirements – Regulations governing financial reporting state that your funding agency has the authority to decide how often you must submit financial reports, within a certain limit. They must require you to report at least annually, but cannot require you to report more frequently than quarterly.

Which Financial Status Report form do I use?

There are three different Financial Status Report forms. Unless otherwise specified, the SF-269 A (Short Form) is the default form. The table below outlines reasons why you may need to use a different form.

Form	When to Use
SF-269 A (Short Form)	Most commonly used form. Allows for reporting both advances and reimbursements.
SF-269 (Long Form)	Used if reporting program income .
SF-272	Used for reporting advances only.

Program income is funding earned by the program for the benefit of the program itself. This is different from "income-generating activities," in which beneficiaries keep income earned. Program income is generated by charging fees for services, training or the sale of commodities. It also includes funds earned by selling equipment that is no longer needed, which was purchased with program funds or interest from the bank accounts dedicated to your PEPFAR program. PEPFAR programs rarely include program income.

When is my Financial Status Report Due?

Financial Status Reports are due 30 days after the end of a quarter, based on the U.S. Government’s fiscal year (October 1 – September 30). If you have a no-cost extension, you will still continue to submit reports until your agreement is complete. In addition, at the end of your award, you will be required to submit a final Financial Status Report within 90 calendar days (this final financial status report is discussed in Part 2 of this Guide). The table to the right lists the due dates for each quarter and what time period the report will cover.

Period	Due	Covers
Quarter 1	Jan 30	Oct 1 – Dec 31 (of the previous calendar year)
Quarter 2	Apr 30	Jan 1 – Mar 31
Quarter 3	Jul 30	Apr 1 – Jun 30
Quarter 4	Oct 30	Jul 1 – Sep 30
Final Financial Status Report	90 days after the end of the award.	Entire life of award

How to Fill Out the SF-269 A

Begin by downloading a PDF version of the SF-269 A at <http://www.whitehouse.gov/omb/grants/sf269a.pdf>.

In order to take advantage of some of the features, including auto-calculations, be sure you have the latest version of Adobe Reader. You can download it for free at <http://www.adobe.com/products/acrobat/readstep2.html>.

Begin by filling out the top portion, as described below. This portion has basic information about your organization, grant and the period covered in this report.

FINANCIAL STATUS REPORT (Short Form) (Follow instructions on the back)			
1. Federal Agency and Organizational Element to Which Report is Submitted	2. Federal Grant or Other Identifying Number Assigned By Federal Agency 1	OMB Approval No. 0348-0038	Page of pages
3. Recipient Organization (Name and complete address, including ZIP code)			
4. Employer Identification Number	5. Recipient Account Number or Identifying Number	6. Final Report <input type="checkbox"/> Yes <input type="checkbox"/> No	7. Basis <input type="checkbox"/> Cash <input type="checkbox"/> Accrual 2
8. Funding/Grant Period (See instructions) From: (Month, Day, Year) 3		9. Period Covered by this Report From: (Month, Day, Year) 4 To: (Month, Day, Year)	

1. Insert your cooperative agreement identification number, which may look something like GHH-A-00-07-000XX-00 and can be found on the first page of your cooperative agreement.

2. Most partners are reporting on a cash basis - your accountant or financial manager will know if you are reporting on an accrual basis.
3. The funding period is the entire duration of your agreement.
4. The period covered for each report depends on which quarter you are reporting on:
 - 1st Quarter: October 1 - December 31
 - 2nd Quarter: January 1 - March 31
 - 3rd Quarter: April 1 - June 30
 - 4th Quarter: July 1 - September 30

Next, fill out the middle portion, which contains the main calculations as outlined below. Some figures will be automatically calculated if you are using Adobe Reader. Once you have finished, double-check to make sure all calculations are correct.

10. Transactions:	I Previously Reported	II This Period	III Cumulative
a. Total outlays	1	4	0.00
b. Recipient share of outlays	2	5	0
c. Federal share of outlays	3	6	7
d. Total unliquidated obligations			
e. Recipient share of unliquidated obligations			
f. Federal share of unliquidated obligations			
g. Total Federal share(Sum of lines c and f)			8
h. Total Federal funds authorized for this funding period			9
i. Unobligated balance of Federal funds(Line h minus line g)			10

1. Total Outlays/Previously Reported – The cumulative amount spent (both USG and cost-share) as of the **beginning** of the quarter being reported on (this box should equal the sum of boxes 2&3 below).
2. Recipient Share/Previously Reported – Cost-share contributed as of the **beginning** of the quarter being reported on.
3. Federal Share/Previously Reported – USG funds expended as of the **beginning** of the quarter being reported on.
4. Total Outlays/This Period – The cumulative amount spent (both USG and cost-share) **during** the quarter being reported on (this box should equal the sum of the two boxes below).
5. Recipient Share/This Period – Cost-share contributed **during** the quarter being reported on.
6. Federal Share/This Period – USG funds expended **during** the quarter being reported on.
7. Federal Share/Cumulative – Total USG funds that have been expended as of the **end** of the quarter being reported on.

- [The next three blocks, labeled *d*, *e* & *f*, are not applicable, and can be left blank.]
8. Total Federal Share– Total USG funds that have been expended as of the **end** of the quarter being reported on (same as #7, above).
 9. Federal Funds Authorized – Total amount of USG funds that have been **obligated** to date.
 10. Unobligated Balance – Total **remaining** obligated USG funds. This is your pipeline.

For an explanation of award amount vs. obligated amount and pipeline see Section 4 .

Finally, the bottom portion contains information on indirect expenses and the signature. It is not necessary to fill out the indirect expenditure portion for quarterly reports. However, you must fill it out in the final report.

Submitting Your Financial Status Reports

Scan and e-mail an electronic version of the document to the FMO and send a courtesy copy (cc) to your Agreement Officer. Mail the original to the FMO. Remember to keep a copy for your records.