

Appendix J

Financial Instructions for Cooperative Agreements

FINANCIAL INSTRUCTIONS FOR DSMOA COOPERATIVE AGREEMENTS

REIMBURSEMENTS AND ADVANCES

States receive reimbursements for compensation of services under the CA, unless a State cannot receive reimbursements and must obtain advance payments instead. Neither Letter of Credit nor electronic transfer are available as of July 31, 1999. Requests for advance or reimbursement should be submitted quarterly. Where circumstances require it, more frequent or less frequent submissions may be accommodated by special arrangement with HQUSACE. For requests for advance payments, a State may request up to one quarter of the approved amount for YEAR 1.

PROCEDURES FOR REIMBURSEMENT

1. Submit SF 270 (Sample 1 with instructions for each installation and FUDS attached). This request must have cost breakdown sheets attached. Figures should be exact and not rounded off.
2. SF 270 must have an original signature by the certifying officer (Signature card with original signature for this individual must also be on file at the HQUSACE). Cards should contain signatures of individuals authorized to sign SF 270 and should also have signature of individual authorizing certification.

ADVANCE PROCEDURES

1. Submit SF 270 (Samples 2A and 2B with instructions attached). If this is the first request for an advance for the current CA, no supporting documentation is necessary. Before the next advance request is submitted, HQUSACE must have a breakdown of expenditures along with the SF 269A (Financial Status Report) for the previous advance. This information is necessary to show that monies previously advanced have been totally or partially (no less than 80%) spent.
2. SF 270 must have an original signature by the certifying officer (Signature card with original signature for this individual must also be on file at the HQUSACE). Cards should contain signatures of individuals authorized to sign SF 270 and SF 269A and should also have signature of individual authorizing certification.
3. Period covered under a request for advance must be beyond the current month. Example: An advance request submitted on October 1, 1999 for the period July 1, 1999 - September 30, 1999, could not be issued. (A reimbursement request would be necessary for that period.) This request could be processed as an advance for the period of November 1, 1999 through December 31, 1999.

Processing time for either request will take approximately 30 days from the time it is received unless there are problems with the request which could delay payment even longer. All forms (SF 270, Costs Breakdown) will be accepted in a computerized version. The original signed and completed forms should be mailed to the following address:

Headquarters, U.S. Army Corps of Engineers
ATTN: CEMP-RA
20 Massachusetts Avenue, NW
Washington, DC 20314-1000

**DSMOA PROGRAM
SF 270 REQUEST FOR REIMBURSEMENT INSTRUCTIONS**

**PLEASE NOTE:
When Submitting A SF 270 And Requesting A Reimbursement,
Cost Breakdown Sheets Must Be Attached.**

- Item 1 - Indicate reimbursement
- Item 2 - Indicate cash
- Item 3 - Department of Defense
- Item 4 - Federal grant number (State abbreviation, fiscal year of agreement, example: AL-00-1)
- Item 5 - Payment number (numbers should be consecutive)
- Item 6 - Employer identification number assigned by the U.S. Internal Revenue Service
- Item 7 - State account number or identifying number
- Item 8 - Enter the month, day and year for the beginning and ending of the period covered in this request
- Item 9 - Recipient organization
- Item 10 - Address where check is to be mailed (this address should be the place where the check is to be mailed with a designated point of contact and telephone)
- Item 11 - All items should be summed into total column.
- Item 11a - Total program outlays to date. This sum is the amount spent by the state since the beginning of the current agreement.
- Item 11b - This amount always should be zero.
- Item 11c - This amount should be the same as 11a.
- Item 11d - This amount should be zero for reimbursement
- Item 11e - Sum for lines 11c and 11d
- Item 11f - This amount always should be zero
- Item 11g - Total of amount on line 11e
- Item 11h - Total federal payments previously received on this agreement

Item 11i - Amount of money expected to be received on this request. This amount should agree with the cost breakdown sheets and should not be rounded off

Item 11j - Leave blank

Item 12a, b, and c - Leave blank

Item 13 - Signature of certifying official - signature card for this individual must be on file with CEMP-RA before payment can be made.

[Placeholder for electronic version of **Sample 1** - still under development]

Second page of Sample 1

SF 270 REQUEST FOR DSMOA/CA ADVANCE INSTRUCTIONS

- Item 1 - Indicate advance
- Item 2 - Indicate cash
- Item 3 - Department of Defense
- Item 4 - Federal grant number (State abbreviation, fiscal year of agreement, example: AL-00-1)
- Item 5 - Payment number (numbers should be consecutive)
- Item 6 - Employer identification number assigned by the U.S. Internal Revenue Service
- Item 7 - State account number or identifying number
- Item 8 - Enter the month, day and year for the beginning and ending of the period covered in this request
- Item 9 - Recipient organization
- Item 10 - Address where check is to be mailed (This address should be the place where the check is to be mailed with a designated point of contact and phone number)
- Item 11 - All items should be summed into total column.
- Item 11a - Total program outlays to date. This sum is the amount spent by the state since the beginning of the current agreement.
- Item 11b - This amount always should be zero.
- Item 11c - This amount should be the same as 11a.
- Item 11d - Estimated amount needed for the period of the request
- Item 11e - Sum for lines 11c and 11d
- Item 11f - This amount always should be zero
- Item 11g - Total of amount on line 11e
- Item 11h - Total federal payments previously received on this agreement
- Item 11i - Amount of money expected to be received on this request
- Item 11j - Leave blank
- Item 12a, b, and c - Leave blank

Item 13 - Signature of certifying official - signature card for this individual must be on file with CEMP-RA before payment can be made.

[Placeholder for electronic version of **Sample 2A** - still under development]

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[Placeholder for electronic version of **Sample 2B** - still under development]

Second page of Sample 2B

SF 270 COST BREAKDOWN CHART

STATE OF:

PERIOD COVERED:

AGREEMENT NUMBER:

DoD COMPONENT:

INSTALLATION:

INSTALLATION:

INSTALLATION:

CATEGORY:	COSTS	CATEGORY:	COSTS	CATEGORY:	COSTS
Personnel		Personnel		Personnel	
Administrative Charges		Administrative Charges		Administrative Charges	
Benefits		Benefits		Benefits	
Travel		Travel		Travel	
Equipment		Equipment		Equipment	
Supplies		Supplies		Supplies	
Contract		Contract		Contract	
Indirect		Indirect		Indirect	
Other		Other		Other	
TOTAL		TOTAL		TOTAL	

This form is to be completed and attached to SF 270 to support outlays to be reimbursed.

This form is to be completed and attached to SF 269A to support outlays against advances issued.

**INSTRUCTIONS FOR COMPLETING SF 269A
FINANCIAL STATUS REPORT**

Submit 269A (Sample 3 with instructions). States receiving advance payments should submit the Financial Status Report (SF 269 or SF 269A) quarterly. One copy is required and must contain an original signature. The cost breakdown chart must accompany the Financial Status Report showing current costs for each installation and each FUDS for the quarter for which the advance was issued.

SF 269A FINANCIAL STATUS REPORT INSTRUCTIONS

- Item 1 - Department of Defense
- Item 2 - Federal grant number (state abbreviation, fiscal year of agreement, example - AL 98-1)
- Item 3 - Recipient organization
- Item 4 - Employer identification number assigned by the internal revenue service
- Item 5 - Recipient control number
- Item 6 - Check no, unless this is the final report for agreement
- Item 7 - Indicate cash or accrued expenditure basis
- Item 8 - Month, day, year for beginning and ending dates of the current cooperative agreement
- Item 9 - Month, day, year for period covered by this report
- Item 10a - Total outlays - column I - if this is the first report this column would be zero; column II - amount expended during this reporting period; and column III - sum of column I and II
- Item 10b - Under this agreement this column should be zero
- Item 10c - Same as item 10a
- Item 10d - Under the advance system, any monies not expended by the end of the quarter. Under the reimbursement system this amount would be zero
- Item 10e - Under this agreement this column should be zero
- Item 10f - Same as 10d
- Item 10g - Sum of lines 10c and 10f
- Item 10h - Total funds issued under current agreement
- Item 10i - Balance of funds issued under current agreement line 10h minus 10g
- Item 11b - Indirect cost rate during reporting period
- Item 13 - Signature of certifying official

[Placeholder for electronic version of **Sample 3** - still under development]

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INSTRUCTIONS FOR DD FORM 577 (SIGNATURE CARD)

(NOTE: THIS MUST BE ON FILE IN ORDER TO MAKE PAYMENTS)

- Item 1 - Name of individual certifying payment
- Item 2 - Leave blank
- Item 3 - Current date
- Item 4 - Official address
- Item 5 - Signature of individual in Item 1
- Item 6 - Type of document individual authorized to sign (Example: SF 270 And SF 269A)
- Item 7 - Name of individual authorizing person in Item 1 to sign forms
- Item 8 - Leave blank
- Item 9 - Signature of individual in Item 7

1. NAME (type or print)	2. PAY GRADE	3. DATE
4. OFFICIAL ADDRESS		
5. SIGNATURE		
6. TYPE OF DOCUMENT OR PURPOSE FOR WHICH AUTHORIZED		
THE ABOVE IS THE SIGNATURE OF THE AUTHORIZED INDIVIDUAL		
7. NAME OF COMMANDING OFFICER (type or print)		8. PAY GRADE
9. SIGNATURE OF COMMANDING OFFICER		

DD Form 577, MAY 88

*Previous edition may
be used until exhausted*

SIGNATURE CARD

PROCESS FOR CLOSEOUT OF COOPERATIVE AGREEMENT

To closeout the CA, it is necessary for States receiving reimbursements to submit a final SF 270 to HQUSACE. States receiving advance payments, must submit a final SF 270 and a final SF 269 or 269A. The final forms are due to HQUSACE no later than 90 days from last day of the CA period. If this timeframe cannot be accommodated, please contact HQUSACE for an extension. Clearly indicate on each form that this is a final request by marking the appropriate box. At the time of the final request, ensure that it includes all allowable expenditures before closing the account. When HQUSACE closes the State's CA financial account, HQUSACE cannot accept any future requests for payments against the closed CA.