



# VOUCHERING

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May 6, 2020

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# Agenda

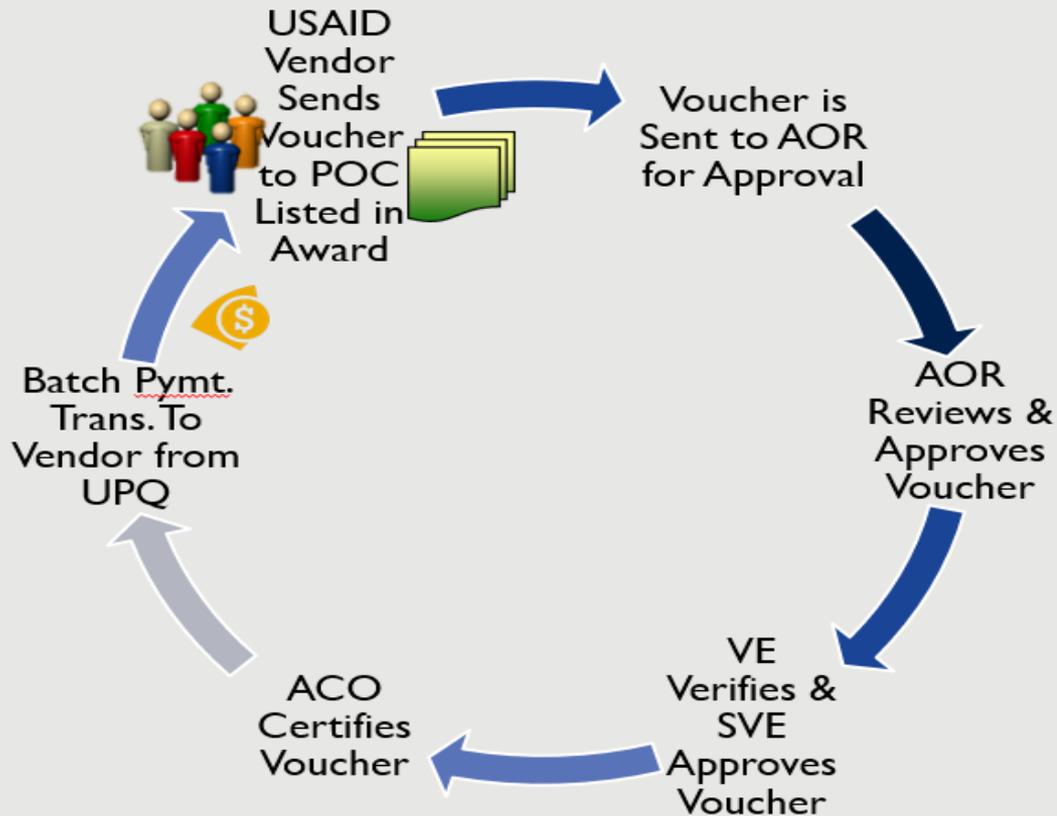
- Introduction
- Webinar Objectives
- Cooperative Agreements and Grants
- Advances
- Required Supporting Documentation
- Wrap up
- Q&A

# Objectives

By the end of this session, the participant will be able to

- Understand the voucher cycle
- Explain the difference between grants and cooperative agreements
- Discuss the supporting documents required for processing vouchers
- Understand SF-1034 and SF-425
- Understand advances requirements and processes

# Voucher Cycle



# Grant and Cooperative Agreement Differences

**Grants:** Is transferring funds from USAID to another party to implement programs that will contribute to the public good by carrying out the objectives of USAID.

**Cooperative Agreements:** In a cooperative agreement, USAID has more substantial involvement than the Grant.

# Grant and Cooperative Agreement Documentation

**Required documentation when submitting a voucher:**

- Approved SF425
- Recommended SF034 Voucher
- Any extra documents / certifications required by the agreement



# SF-1034 - Basic Awardee Information

Name, address, award number, paid by, payee's account number

Standard Form 1034 Revised October 1987 Department of the Treasury 1 TFM 4-2000	<b>PUBLIC VOUCHER FOR PURCHASES AND SERVICES OTHER THAN PERSONAL</b>		VOUCHER NUMBER <input type="text"/>
U.S. DEPARTMENT, BUREAU, OR ESTABLISHMENT AND LOCATION <input type="text"/>	DATE VOUCHER PREPARED <input type="text"/>	SCHEDULE NUMBER <input type="text"/>	
	CONTRACT NUMBER AND DATE <input type="text"/>	PAID BY <input type="text"/>	
	REQUISITION NUMBER AND DATE <input type="text"/>		
PAYEE'S NAME AND ADDRESS <input type="text"/>	DATE INVOICE RECEIVED <input type="text"/>		
	DISCOUNT TERMS <input type="text"/>		
	PAYEE'S ACCOUNT NUMBER <input type="text"/>		

# SF-1034 - Invoice Summary

Invoice period, currency and amounts

NUMBER AND DATE OF ORDER	DATE OF DELIVERY OR SERVICE	ARTICLES OR SERVICES <i>(Enter description, item number of contract or Federal supply schedule, and other information deemed necessary)</i>	QUANTITY	UNIT PRICE		AMOUNT
				COST	PER	(1)
(Use continuation sheet(s) if necessary)		<b>(Payee must NOT use the space below)</b>			<b>TOTAL</b>	

## SF-425 - Federal Financial Report (FFR)

The FFR was designed to replace the Financial Status Report (SF269) and the Federal Cash Transaction Report (SF272) with one comprehensive financial reporting form.

# SF-425

View Burden Statement

## Federal Financial Report

(Follow form instructions)

OMB Control Number: 4040-0014  
Expiration Date: 2/28/2022

1. Federal Agency and Organizational Element to Which Report is Submitted		2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment)	
<input type="text"/>		<input type="text"/>	
3. Recipient Organization (Name and complete address including Zip code)			
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" value="USA: UNITED STATES"/>		ZIP / Postal Code: <input type="text"/>	
4a. DUNS Number	4b. EIN	5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment)	
<input type="text"/>	<input type="text"/>	<input type="text"/>	
6. Report Type	7. Basis of Accounting	8. Project/Grant Period	9. Reporting Period End Date
<input type="checkbox"/> Quarterly <input type="checkbox"/> Semi-Annual <input type="checkbox"/> Annual <input type="checkbox"/> Final	<input type="checkbox"/> Cash <input type="checkbox"/> Accrual	From: <input type="text"/> To: <input type="text"/>	<input type="text"/>
10. Transactions		Cumulative	
<i>(Use lines a-c for single or multiple grant reporting)</i>			
<b>Federal Cash (To report multiple grants, also use FFR attachment):</b>			
a. Cash Receipts		<input type="text" value="0.00"/>	
b. Cash Disbursements		<input type="text" value="0.00"/>	
c. Cash on Hand (line a minus b)		<input type="text" value="0.00"/>	
<i>(Use lines d-o for single grant reporting)</i>			
<b>Federal Expenditures and Unobligated Balance:</b>			
d. Total Federal funds authorized		<input type="text" value="0.00"/>	
e. Federal share of expenditures		<input type="text" value="0.00"/>	
f. Federal share of unliquidated obligations		<input type="text" value="0.00"/>	
g. Total Federal share (sum of lines e and f)		<input type="text" value="0.00"/>	
h. Unobligated balance of Federal Funds (line d minus g)		<input type="text" value="0.00"/>	
<b>Recipient Share:</b>			
i. Total recipient share required		<input type="text" value="0.00"/>	
j. Recipient share of expenditures		<input type="text" value="0.00"/>	
k. Remaining recipient share to be provided (line i minus j)		<input type="text" value="0.00"/>	
<b>Program Income:</b>			
l. Total Federal program income earned		<input type="text" value="0.00"/>	
m. Program income expended in accordance with the deduction alternative		<input type="text" value="0.00"/>	
n. Program income expended in accordance with the addition alternative		<input type="text" value="0.00"/>	
o. Unexpended program income (line l minus line m or line n)		<input type="text" value="0.00"/>	

# SF-425 - Basis of Accounting

<p>6. Report Type</p> <p><input type="checkbox"/> Quarterly</p> <p><input type="checkbox"/> Semi-Annual</p> <p><input type="checkbox"/> Annual</p> <p><input type="checkbox"/> Final</p>	<p>7. Basis of Accounting</p> <p><input type="checkbox"/> Cash</p> <p><input type="checkbox"/> Accrual</p>	<p>8. Project/Grant Period</p> <p>From:                      To:</p> <p><input type="text"/>                      <input type="text"/></p>
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# SF-425 - Cash Management

10. Transactions	Cumulative
<i>(Use lines a-c for single or multiple grant reporting)</i>	
<b>Federal Cash (To report multiple grants, also use FFR Attachment):</b>	
a. Cash Receipts	
b. Cash Disbursements	
c. Cash on Hand (line a minus b)	

# SF-425 - Financial Status Information Part 1

10. Transactions	Cumulative
<i>(Use lines d-o for single grant reporting)</i>	
<b>Federal Expenditures and Unobligated Balance:</b>	
d. Total Federal funds authorized	
e. Federal share of expenditures	
f. Federal share of unliquidated obligations	
g. Total Federal share (sum of lines e and f)	
h. Unobligated balance of Federal funds (line d minus g)	

# SF-425 - Financial Status Information Part 2

10. Transactions	Cumulative
<b>Recipient Share:</b>	
i. Total recipient share required	
j. Recipient share of expenditures	
k. Remaining recipient share to be provided (line i minus j)	
<b>Program Income:</b>	
l. Total Federal program income earned	
m. Program income expended in accordance with the deduction alternative	
n. Program income expended in accordance with the addition alternative	
o. Unexpended program income (line l minus line m or line n)	

# Advances

## Definition:

Any type of payment that is made ahead of its normal schedule such as paying for goods or services before you actually receive them.



# Advances

- Cash needs for only 30 days
- Interest bearing account

## **Required documentation when submitting advance requests:**

- Approved SF-1034 Voucher (this is a practice in Egypt)
- SF-270
- Any extra documents if required by the grant

# SF-270

REQUEST FOR ADVANCE OR REIMBURSEMENT <i>(See instructions on back)</i>		OMB APPROVAL NO. 0348-0004		PAGE: _____ OF _____ PAGES	
		1. TYPE OF PAYMENT REQUESTED a. <input type="checkbox"/> ADVANCE <input type="checkbox"/> REIMBURSEMENT b. <input type="checkbox"/> FINAL <input type="checkbox"/> PARTIAL		2. BASIS OF REQUEST <input type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL	
3. FEDERAL SPONSORING AGENCY AND ORGANIZATIONAL ELEMENT TO WHICH THIS REPORT IS SUBMITTED		4. FEDERAL GRANT OR OTHER IDENTIFYING NUMBER ASSIGNED BY FEDERAL AGENCY		5. PARTIAL PAYMENT REQUEST NUMBER FOR THIS REQUEST	
6. EMPLOYER IDENTIFICATION NUMBER	7. RECIPIENT'S ACCOUNT NUMBER OR IDENTIFYING NUMBER	8. PERIOD COVERED BY THIS REQUEST FROM (month, day, year) _____ TO (month, day, year) _____			
9. RECIPIENT ORGANIZATION <i>Name:</i>  <i>Number and Street:</i>  <i>City, State and ZIP Code:</i>		10. PAYEE <i>(Where check is to be sent if different than item 9)</i> <i>Name:</i>  <i>Number and Street:</i>  <i>City, State and ZIP Code:</i>			
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>	\$	\$	\$	\$ 0.00	
b. <i>Less: Cumulative program income</i>				0.00	
c. <i>Net program outlays (line a minus line b)</i>	0.00	0.00	0.00	0.00	
d. <i>Estimated net cash outlays for advance period</i>				0.00	
e. <i>Total (Sum of lines c &amp; d)</i>	0.00	0.00	0.00	0.00	
f. <i>Non-Federal share of amount on line e</i>				0.00	
g. <i>Federal share of amount on line e</i>				0.00	
h. <i>Federal payments previously requested</i>				0.00	
i. <i>Federal share now requested (Line g minus line h)</i>	0.00	0.00	0.00	0.00	
j. <i>Advances required by month, when requested by Federal grantor agency for use in making prescheduled advances</i>	1st month			0.00	
	2nd month			0.00	
	3rd month			0.00	
12. ALTERNATE COMPUTATION FOR ADVANCES ONLY					
a. <i>Estimated Federal cash outlays that will be made during period covered by the advance</i>				\$	
b. <i>Less: Estimated balance of Federal cash on hand as of beginning of advance period</i>				\$	
c. <i>Amount requested (line a minus line b)</i>				\$ 0.00	

AUTHORIZED FOR LOCAL REPRODUCTION

*(Continued on Reverse)*

STANDARD FORM 270 (Rev. 1-67)  
Prescribed by OMB Circulars A-102 and A-110

# SF-270 - Basic Information

<b>REQUEST FOR ADVANCE OR REIMBURSEMENT</b>  <i>(See instructions on back)</i>		OMB APPROVAL NO.  0348-0004		PAGE	OF
		1. TYPE OF PAYMENT REQUESTED  a. "X" one or both boxes <input type="checkbox"/> ADVANCE <input type="checkbox"/> REIMBURSEMENT  b. "X" the applicable box <input type="checkbox"/> FINAL <input type="checkbox"/> PARTIAL		2. BASIS OF REQUEST  <input type="checkbox"/> CASH  <input type="checkbox"/> ACCRUAL	
3. FEDERAL SPONSORING AGENCY AND ORGANIZATIONAL ELEMENT TO WHICH THIS REPORT IS SUBMITTED		4. FEDERAL GRANT OR OTHER IDENTIFYING NUMBER ASSIGNED BY FEDERAL AGENCY		5. PARTIAL PAYMENT REQUEST NUMBER FOR THIS REQUEST	
6. EMPLOYER IDENTIFICATION NUMBER	7. RECIPIENT'S ACCOUNT NUMBER OR IDENTIFYING NUMBER	<b>8. PERIOD COVERED BY THIS REQUEST</b>			
		FROM (month, day, year)		TO (month, day, year)	
9. RECIPIENT ORGANIZATION  <i>Name:</i>  <i>Number and Street:</i>  <i>City, State and ZIP Code:</i>		10. PAYEE (Where check is to be sent if different than item 9)  <i>Name:</i>  <i>Number and Street:</i>  <i>City, State and ZIP Code:</i>			

# SF-270 - Request for Advances

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>	\$	\$	\$	\$ 0.00
b. Less: Cumulative program income				0.00
c. Net program outlays <i>(Line a minus line b)</i>	0.00	0.00	0.00	0.00
d. Estimated net cash outlays for advance period				0.00
e. Total <i>(Sum of lines c &amp; d)</i>	0.00	0.00	0.00	0.00
f. Non-Federal share of amount on line e				0.00
g. Federal share of amount on line e				0.00
h. Federal payments previously requested				0.00
i. Federal share now requested <i>(Line g minus line h)</i>	0.00	0.00	0.00	0.00
j. Advances required by month, when requested by Federal grantor agency for use in making prescheduled advances	1st month			0.00
	2nd month			0.00
	3rd month			0.00

# SF-270 - Alternate Request for Advances

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 ( <i>Line a minus line b</i> )	\$ 0.00

AUTHORIZED FOR LOCAL REPRODUCTION (Continued on Reverse) STANDARD FORM 270 (Rev. 7-97)  
Prescribed by OMB Circulars A-102 and A-110

# SF-270 - Certification

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 <b>April 27, 2020</b>
	TYPED OR PRINTED NAME AND TITLE	TELEPHONE (AREA CODE, NUMBER, EXTENSION)
This space for agency use		

# Monthly Advances

<b>Advance Period</b>	<b>Vendor submission</b>	<b>Payment</b>	<b>Advance accountability date</b>
January	12/01-12/10	12/15	2/28
February	01/01-01/10	01/15	03/31
March	02/01-02/10	02/15	04/30
April	03/01-03/10	03/15	05/31
May	04/01-04/10	04/15	06/30
June	05/01-05/10	05/15	07/31
July	06/01-06/10	06/15	08/31
August	07/01-07/10	07/15	09/30
September	08/01-08/10	08/15	10/31
October	09/01-09/10	09/15	11/30
November	10/01-10/10	10/15	12/31
December	11/01-11/10	11/15	01/31

## Quarterly Advances

<b>Advance Period</b>	<b>Vendor submission</b>	<b>Payment</b>	<b>Advance accountability date</b>
January-March	12/01-12/10	12/15 01/15 02/15	04/30
April-June	03/01-03/10	03/15 04/15 05/15	07/31
July-September	06/01-06/10	06/15 07/15 08/15	10/31
October-December	09/01-09/10	09/15 10/15 11/15	01/31

# Expense Vouchers / Liquidations

- Frequency of submitting the liquidation ( as per the agreement) based on actual expenses incurred.
- Submit vouchers as per the payment terms mentioned in the agreement (quarterly or monthly vouchers).

# Points of Discussion

- Excessive Cash on Hand
- No expense vouchers / Liquidations are submitted by the awardee

# Questions



# THANK YOU

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Contact:

