

←IF REQUESTING A CHECK, STAPLE INVOICE HERE

USDA Form RD 838-B (Rev. 7-97)			UNITED STATES DEPARTMENT OF AGRICULTURE INVOICE — RECEIPT CERTIFICATION					
1. PURCHASE ORDER NUMBER			2. MOD NO.	3. PAYMENT CODE	4. DATE SERVICES ACCEPTED		5. DATE INVOICE RECEIVED	
6. VENDOR INVOICE NUMBER				7. VENDOR NAME			8. VENDOR NUMBER	
I certify the items billed were received, inspected, and accepted as complying with this order except as noted below. The amounts are to be charged to line items as follows:							9. MFH PROJECT NO.	
10. MOD. CODE	11. LINE ITEM NO.	12. STATE CODE	13. COUNTY CODE	14. BORROWER/PROPERTY IDENTIFICATION NO.	15. LOAN NO.	16. AMORT. PERIOD	17. QUANTITY	18. DOLLAR AMOUNT
19. TOTAL							\$	
20. RECEIPT EXCEPTION								
21. FEDSTRIP NO. OF REQUESTING OFFICE					22. ADDRESS OF REQUESTING OFFICE			
23. NAME OF AUTHORIZED OFFICIAL								
24. SIGNATURE OF AUTHORIZED OFFICIAL					25. DATE	26. PHONE (Include Area Code)		

RD 838-B (Rev. 7-97)

- PROCEDURE FOR PREPARATION : RD Instruction 2024-A
- PREPARED BY : Receiving office or payment approving office as appropriate.
- NUMBER OF COPIES : Original and two copies.
- SIGNATURES REQUIRED : Rural Development (RD) or Farm Service Agency (FSA) authorized official.
- DISTRIBUTION OF COPIES : - Signed original to
USDA-OFM-NFC
P.O. Box 60075
New Orleans, Louisiana 70160
- 1 reproduced copy in purchase order file along with copy of invoice/billing or receipt as appropriate.
- 1 reproduced copy to the Contract Officers Representative (COR) if appropriate.
- 1 reproduced copy in borrower or property file as appropriate.
- Destroy any unused copies.

PURPOSE OF FORM

For contractual purposes, this form is used to certify receipt of goods and services. The detail line items on this form are used to identify specific borrower loan accounts or property records when recoverable expenses are involved.

GENERAL INFORMATION

Securely staple an original or copy of payee's invoice or bill to copy of this form. Make sure the attached invoice or bill has clear remit to name and address. The Electronic Funds Transfer (EFT) or Treasury check will be made payable and forwarded per bank routing instructions for EFT's or instructions contained on the invoice. If appropriate, e.g., tax payments, the remit to instructions can show in care of an Agency official with an Agency office address.

An invoice or billing is the only document that should be attached to original copy of the form, do not attach any other documentation.

The Form RD 838-B is used for contractual transactions.

There is a maximum of 30 line items for any one Form RD 838-B. If there are more than 30 line items, split into two or more invoices and suffix the invoice numbers (-1, -2, etc.)

COMPLETION OF FORM

BLOCK NUMBER Entry Definition

- 1 Enter the order number shown in block 8 of the Form AD-838 which this payment will be charged against.
- 2 Leave blank. This field is reserved for future use.
- 3 Leave blank. This field is reserved for future use.
- 4 Enter the date services were accepted in MM-DD-YY format. Make sure that this field is completed with the appropriate date. This date is one of the elements used in determining the payment due date in accordance with the Prompt Payment Act.
- 5 Enter the date the invoice or billing was received in an Agency office in MM-DD-YY format.

 For contractual related invoices, this date should represent the date a proper invoice was received by a designated Agency office. For a definition of a proper invoice refer to Exhibit F to RD Instruction 2024-A. Make sure this field is completed with the appropriate date. This date is one of the elements used in determining the payment due date in accordance with the Prompt Payment Act.
- 6 Enter the payee's invoice number. This number will accompany the Treasury check or EFT payment, therefore, it should be a number the payee can recognize in order to credit the proper account. If the payee does not provide a numbered invoice, only then should the contracting officer or their representative assign one. If the Agency assigns an invoice number, the number should begin with "RD" or "FSA" followed by a sequential number. The invoice number must also be on the attached invoice.

- 7 Enter the name of the payee. This name should be the same as the name on the attached invoice or billing.
- 8 Enter the payee's tax identification number (TIN), if available. Use either the employee identification number (EIN) which is the nine digit business TIN, formatted as 00-0000000, or the social security number (SSN), which is the nine digit personal TIN, formatted 000-00-0000. It is important to format the numbers for proper identification.
- 9 If applicable, enter the project number for costs related to a multiple family housing project. A separate Form RD 838-B is required for each project. Complete only when costs are to be charged to a multi-family housing borrower or property account.
- 10 Leave blank. This field is reserved for future use.
- 11 Enter the 2-digit line item number that corresponds to the line item on the AD-838 which was used to obligate funds for this disbursement. Multiple detail line items on this form can reference the same AD-838 line item if appropriate.
- 12 & 13 Enter the 2-digit state code and 3-digit county code of the servicing office or property location, as appropriate. The Program Loan Accounting System (PLAS) or the Automated Multi-Housing Accounting System (AMAS) state and county code should always be used.

NOTE: When charging a cost to a borrower's account, the data completed in these two blocks will constitute the first 5 digits of a borrower's 15-digit case number.

- 14 For costs to be charged to a borrower's account, enter the borrower's 10-digit identification number. If less than 10-digits, enter leading zero(s) as appropriate.

For inventory property related expenses which are classified as recoverable, which are (1) taxes, (2) insurance, (3) advertising, (4) sales commissions, (5) selling expenses, (6) repairs or improvements, and (7) land acquisitions, this field should be completed with a 10-digit property identification number; except for multi-family housing inventory in which the borrower's identification number should be entered.

- 14 For nonrecoverable expenses, leave this block blank.
- NOTE: Nonrecoverable expenses can only be charged to line items on the AD-838 which have been coded with an “A” in block 13. Recoverable expenses can only be charged to line items on the AD-838 coded with either an “L” or an “R” in block 13.
- 15 Complete if block 14 contains a borrower ID. Enter the loan number of the borrower to identify the particular loan to be charged.
- For operating or emergency type loans, enter the loan number having the interest rate to be charged to the borrower.
- 16 Enter the number of months greater than 11 but less than 97 to establish a scheduled repayment period for costs charged to a borrower’s account. Refer to applicable program regulations for limitations on amortization periods.
- 17 Enter the specific number of tasks for which this line item charge represents.
- For example, if one line item on this form represents the mowing of 10 inventory property lawns, enter 10 in this block.
- 18 Enter the amount to be charged to the line item.
- 19 Enter the sum of all the line items. This will be the amount of the Treasury check sent to the payee. This amount must agree with the invoice amount.
- NOTE: When a multiple page invoice is attached to a single Form RD 838-B, the total should be indicated on the invoice page right behind the Form RD 838-B.
- 20 Enter any comments regarding invoice exceptions, identifications, etc.

21 Enter the 4-position GSA activity address code, which is the last 4 positions of the GSA assigned FEDSTRIP Requisitioner Number of the Agency office requesting payment. Any recoverable transaction discrepancies occurring within the Program Loan Accounting System will be routed to the office identified by this address code.

22 Address of office identified in block 21.

23 & 24 Self-explanatory.

NOTE: The authorizing official must ensure prior to authorizing payment that services/ expenses have been inspected and accepted through a signed separate inspection form, signed receipt copy of the Form AD-838, or signed certification on the face of the Form RD 838-B.

25 Enter date of signature.

26 Enter the phone number of the official authorizing payment.

**MODIFICATION OF LINE ITEMS PREVIOUSLY PROCESSED
ON FORM RD 838-B, INVOICE RECEIPT CERTIFICATION**

To record a modification to previously processed Form RD 838-B, see procedure guide titled, "Program Loan Cost - Field Users Guide" (FFIS systems manual) available from the Contract Program Manager.