← 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, or number
                             needed to make distribution.

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.

ADPS-RELATED
TRANSACTION CODES   : - 1I, Judgement Cost - Recoverable
                             - 1L, Loan Cost - Recoverable
                             - 1X, Loan Cost - Recoverable
                                   Acquired Property

PURPOSE OF FORM

For contractual purposes, this form is used to certify receipt of
goods and services. For noncontractual purposes this form is used
to authorize payment. The form is also used to liquidate both
contractual and noncontractual Agency program expense obligations
and voucher payments under the Type 60 Purchase Order System. 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
NFC 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 NFC's copy of the form, do not attach any other documentation.

The Form RD 838-B is used for both contractual and noncontractual transactions. When a difference between contractual and noncontractual form entries exist, the following completion instructions will differentiate between the two by showing a "C" for contractual and "N" for noncontractual.

There is a maximum of 30 line items for any one RD Form 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.

        C - 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   C - 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.

N -   Enter the payee's invoice or billing 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.

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.

     C -   For example, if one line item on this form represents the
            mowing of 10 inventory property lawns, enter 10 in this
            block.

     N -   For example, the unit of measure for taxes is one year,
            therefore, if a tax payment is made which covers a period
            of 2 1/2 years, round up and enter 3 in this block. For
            taxes, always round up. If this line item represents
            recording fees paid on 3 separate transactions, enter 3 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.

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

The following procedures are to be used for preparing the input screen (document) to record a modification to a previously processed Form RD 838-B, Invoice Receipt Certification. All modifications to previously processed Forms RD 838-B must be processed through the National Finance Center's (NFC's) Personal Computer Purchase Order System (PC-PRCH) software that has been distributed to the State Offices. The modification transaction cannot be processed via paper document. Any paper documents that NFC receives will be returned to the originating office. These procedures apply to both Contractual and Noncontractual cost items.

All modifications of cost items will require two lines items to be completed on the Form RD 838-B. Separate modification documents must be processed through PC-PRCH for each original line to be changed by the transaction, as follows:

- The first line will be coded "O" in block 10 and will contain the line item number and other data as it was originally processed to NFC's records. ALL INFORMATION RELATED TO THE "O" LINE ITEM MUST APPEAR EXACTLY AS THE ORIGINAL FORM RD 838-B PROCESSED AT NFC. The "O" line modification is used to reverse the original transaction. Consequently, the "O" line modification must be coded exactly as it PROCESSED at NFC to allow for possible differences in data resulting from data conversion errors or processes occurring after original data input. The PROCESSED DATA can be obtained by accessing the appropriate NFC terminal screens (i.e., PO62, Type 60 Purchase Orders - Paid Invoices; and PO 63, Type 60 Purchase Orders - Paid Invoice Details, screens). Help is available on NFC's Inquiry line at 504-255-4724.

- The second line item will be coded "M" in block 10 and will contain the line item number and other data as corrected. ALL INFORMATION RELATED TO THE "M" LINE ITEM MUST BE COMPLETED AS APPLICABLE.

After the modification has processed, the PO63 screen on NFC's terminal system will only reflect the corrected information. NFC's PO72 screen, Modification Inquiry, will provide a view of the changes made.

Modifications are required to correct pertinent data applicable to previously processed disbursements. Examples where modifications are required to be processed are:

- to correct a borrower's case number and/or loan number in cases where cost item or other detail line item data was applied to the wrong loan or account.

- to change the disbursement to a different line item number on Form AD-838, Purchase Order. This may require processing a modification to Form AD-838 prior to processing the Form RD 838-B modification.

- to accomplish any of the above to correct discrepancies on the Automated Discrepancy Processing System (ADPS), the Automated Multi-Housing Accounting System (AMAS), or the Dedicated Loan Origination and Servicing (DLOS) System.

A modification to Form RD 838-B can only be processed where the original Form RD 838-B was processed using the revised form and instructions implemented on October 1, 1992. For check dates prior to October 1, 1992, where changes to accounts are required (see above examples), the Finance Office, St. Louis, Missouri, should be notified using procedures in place prior to October 1, 1992. When entering the data using the PC, refer to NFC procedure Title VI, Chapter 7, Section 2.1.

BLOCK	BLOCK NAME	INSTRUCTIONS
1	Purchase Order Number	Enter the Order number shown in Block 8 of the related purchase order Form AD-838, USDA Purchase Order. Verify inputs with the contents of the PO NUMBER field on NFC's PO62 screen.
2	Mod No.	If a Form RD 838-B contains modifications, the modifications should be sequentially numbered, i.e.., 01 for first modification, 02 for second, etc., through 99. Verify inputs with the contents of the MOD NUMBER field on NFC's PO62 screen.
3	Payment Code	Leave blank.
4	Date Service Accepted	Enter the same date as entered on the original Form RD 838-B. Verify inputs with the contents of the SERVICES RECEIVED field on NFC's PO62 screen.
5	Date Invoice Received	Enter the same date as entered on the original Form RD 838-B. Verify inputs with the contents of the AGENCY RECEIVED INVOICE field on NFC's PO62 screen.
6	Vendor Invoice Number	Enter the same vendor invoice number as entered on the original Form RD 838-B. Verify inputs with the contents of the INVOICE NUMBER field on NFC's PO62 screen.
7	Vendor Name	No entry allowed.
8	Vendor Number	Enter the vendor Tax Identification Number (TIN), if available.

BLOCK	BLOCK NAME	INSTRUCTIONS
9	MFH Project Number	Enter the Multiple Family Housing (MFH) Project Number relating to the project being charged on the Modified (M) Line. NOTE: A change in the MFH Project Number charged will result in a new application being applied to the corrected MFH Project Number and a reversal with "000" for the MFH Project Number originally charged.
10	Modification Code	Block 10 automatically prefills with an "O" to indicate the "original" line item data being corrected; and a "M" to indicate the correct "modified" line item data. Only one "O" line can be completed on the input document; however, up to 29 new "M" lines can be added.
11	Line Item Number	For the original (O) line item being changed, enter the two-digit Line Item Number that corresponds to the Line Item Number from the original Form RD 838-B. Verify inputs with the contents of the LINE field on NFC's PO63 screen. For modified (M) line item(s), enter the two-digit Line Item Number which represents the line the charge should have been made against on the Form AD-838, Purchase Order. The Line Item Number charged on the "M" line may be the same as the original Line Item Number.
12	State Code	For the original (O) line item being changed, enter the two-digit State Code that corresponds to the State Code from the original Form RD 838-B. Verify inputs with the contents of the ST field on NFC's PO63 screen. For the modified (M) line item(s), enter the two-digit State Code of the servicing office or property location, as appropriate. If recoverable, verify inputs with the contents on any of the ADPS, AMAS, or DLOS status screens for the borrower or property to be charged. The PLAS or AMAS state code should always be used.
13	County Code	For the original (O) line item being changed, enter the three-digit County Code that corresponds to the County Code from the original Form RD 838-B. Verify inputs with contents of the CNTY field on NFC's PO63 screen. For the original (M) line item(s), enter the three-digit County Code of the servicing office or property location, as appropriate. If recoverable, verify inputs with the contents on any ADPS, AMAS, or DLOS status screens for the borrower or property to be charged. The PLAS or AMAS county code should always be used.

BLOCK	BLOCK NAME	INSTRUCTIONS
14	Borrower Property Identification	For the original (O) line item being changed, enter the 10-digit Borrower/Property Identification Code that corresponds to the Borrower/Property Identification Code from the original Form RD 838-B. Verify inputs with the contents of the BORROWER field on NFC's PO63 screen. Leave this field blank if the original cost item was nonrecoverable. For the modified (M) line item(s) where the charge is nonrecoverable, leave this field blank. For the modified (M) line item(s) where the charge is recoverable and is assessable to a borrower's account, enter the borrower's 10-digit identification number (last 10 digits of the case number). If less than 10 digits, insert leading zero(s) as appropriate. Verify inputs with the contents on any of the ADPS or DLOS status screens for the borrower's account being charged. For the modified (M) line item(s) where the charge is recoverable and is assessable to the inventory property account, enter the 10-digit property identification number. The first digits of the property identification number must be the same as the state and county codes shown in Blocks 12 and 13 on the corresponding M line item. Verify inputs with the contents on any of the ADPS or DLOS status screens for the property account to be charged. For Multi-Family Housing modified (M) items for charges assessable to a borrower or property account, always enter Borrower ID. Verify inputs with the contents on any of the AMAS status screens for the borrower or property to be charged.
15	Loan Number	For the original (O) line item being changed, enter the two-digit Loan Number that corresponds to the Loan Number from the original Form RD 838-B. Verify inputs with the contents of the LOAN field on NFC's PO63 screen. For the modified (M) line item(s) where the charge is nonrecoverable, leave this field blank. For the modified (M) line item(s) where the charge is recoverable and is assessable to the inventory property account, leave this field blank.

BLOCK	BLOCK NAME	INSTRUCTIONS
15 CONT.	Loan Number CONT.	For the modified (M) line item(s) where the charge is recoverable and is assessable to a borrower's account, enter the two-digit loan number that relates to the borrower's account to be charged. Verify inputs with the contents on any of the ADPS status screens for the borrower's account being charged. If this charge is applicable to a borrower's account that is serviced on DLOS, leave this field blank. For Multi-Family Housing modified (M) line item(s) for charges assessable to a borrower or property account, enter the two digit loan number that relates to the borrower's account to be charged. Verify inputs with the contents on any of the AMAS status screens for the borrower or property to be charged.
16	Amortization Period	For the original (O) line item being changed, enter the two-digit Amortization Period that corresponds to the Amortization Period from the original Form RD 838-B. Verify inputs with the contents of the AMORT field on NFC's PO63 screen. For the modified (M) line item(s), enter the number of months (limited to two digits) to establish, if appropriate, a scheduled amortization/repayment period for cost charged to an active borrower's account. Refer to applicable program regulations for limitations on amortization periods.
17	Quantity	For the original (O) line item being changed, enter the three-digit Quantity that corresponds to the Quantity from the original Form RD 838-B. Verify inputs with the contents of the contents of the QUANTITY field on NFC's PO63 screen. For the modified (M) line item(s), enter the specific number of tasks for which this line charge represents. Contents on the O line does not have to match M line.
18	Dollar Amount	For the original (O) line item being changed, enter the amount that corresponds to the amount from the original Form RD 838-B. Due to the fact that discounts may have been taken by NFC, the amount must be verified against the contents of the AMOUNT field on NFC's PO63 screen. For the modified (M) line item(s), enter the amount that should be charged against the Line Item Number coded in block 11. The sum of all modified line items must equal the original line item. Value in the O line must equal the value in the amount field for all M lines.

BLOCK	BLOCK NAME	INSTRUCTIONS
19	Total	Enter the same total as entered on the original Form RD 838-B. This figure will be calculated on PC-PRCH and will be the sum of all the lines entered, not the figure from the original processed Form RD 838-B.
20	Receipt Exception	No entry allowed.
21	Fedstrip Number of Requesting Office	Enter the same Fedstrip Number as entered on the original Form RD 838-B. Verify inputs with the contents of the RECEIVING OFFICE field on NFC's PO62 screen.
22	Address of Requesting Office	Optional field. Enter the same address as entered on the original Form RD 838-B.
23	Name of Authorizing Official	Optional field. Enter the name of the authorizing official.
25	Date	Optional field. Enter the date of signature.
26	Phone Number	Optional field. Enter the commercial phone number of the official authorizing the change in how the payment was applied.