

# Federal Railroad Administration Grantee Reporting



March 1, 2012

## Agenda

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  - Reporting Responsibilities in the Grant Lifecycle
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  - Locating Reporting Requirements in your Notice of Grant Award (NGA)
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  - Federal Financial Report (SF-425)
  - ARRA 1512 Report
  - Final Performance Report
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- **Reporting Support**
  - Reporting Resources
  - Questions? Email [FRA-grants@dot.gov](mailto:FRA-grants@dot.gov)

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# **Introduction to Reporting**

## Why Reporting Matters

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- Requirement of receiving federal funds
- Critical component of federal grants management
  - Validates projects are on track with scope, schedule, and budget
  - Provides opportunities for FRA to assist projects that are off track or require assistance
  - Part of FRA’s monitoring and oversight mission
  - Data used by the agency and federal government to develop accurate budgets and inform Congressional, GAO, and OIG inquiries
- Key communication used to capture the grant’s “story”
  - Allows grantees to formally document project progress, achievements, setbacks, and expenses to FRA personnel

### Possible Consequences of Inaccurate or Late Reporting

Grantees may be:

- *Denied reimbursement requests*
- *Subject to increased monitoring activities*
- *Less likely to be considered for future potential funding opportunities*
- *Reported for non-compliance*

## Reporting Responsibilities in the Grant Lifecycle

- The majority of grantee reports are submitted between the Award Obligation and Grant Closeout stages of the grant lifecycle
- It is the grantee's responsibility to review the NGA in order to identify the reporting requirements for the grant
- Below is an overview of reporting responsibilities in the grant lifecycle:

### Reporting Responsibilities in the Grant Lifecycle



## Required Reports Overview

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- All grantees must submit:
  - **FRA Quarterly Progress Report:** Quarterly report on project activities
  - **Federal Financial Report (FFR) SF-425:** Quarterly financial report on project expenditures
  - **Final Performance Report:** Cumulative report on project activities and accomplishments
- Additional reports may be required based on type of grant:
  - **ARRA 1512 Report (ARRA)**
  - **Project Outcomes and Performance Measures Report (TIGER)**
  - **Annual Budget Review and Program Plan Report (TIGER)**
  - **Federal Funding and Accountability and Transparency Act (FFATA) (Subawards)**

	FRA Quarterly Progress Report	FFR SF -425	Final Performance Report	ARRA 1512	Project Outcomes and Performance Measures	Annual Budget Review and Program Plan	FFATA*
<i>Typical Grant</i>	✓	✓	✓				
<i>TIGER</i>	✓	✓	✓	✓	✓	✓	
<i>ARRA</i>	✓	✓	✓	✓			
<i>Subawards</i>							✓

*\*Does not apply to ARRA funding*

## Locating Reporting Requirements in the NGA

- Reporting requirements can typically be found in Attachment 1: Special Provisions, Sections 9-11, of the NGA
- A few exceptions include:
  - **TIGER I:** Attachment 1: Standard Terms and Conditions, Section 6
  - **TIGER II:** Attachment 1, Section 7

### 9. Progress Reports:

Four quarterly progress reports following the form of Attachment 4 shall be submitted for periods: January 1- March 31, April 1-June 30, July 1-September 30, and October 1-December 31. The Grantee shall furnish one (1) copy to the Grant Manager on or before the thirtieth (30th) calendar day of the month following the end of the quarter being reported. Each report shall set forth concise statements concerning activities relevant to the Project, and shall include, but not be limited to, the following:

- a) Relate the state of completion of items in the Statement of Work to expenditures of the relevant budget elements.
- b) An account of significant progress (findings, trends, etc.) made during the reporting period.
- c) A description of any technical and/or cost problem(s) encountered or anticipated that will affect completion of the grant within the time and fiscal constraints as set forth in the Agreement, together with recommended solutions or corrective action plans (with dates) to such problems, or identification of specific action that is required by the FRA, or a statement that no problems were encountered.
- d) An outline of work and activities planned for the next reporting period.

### 10. Quarterly Federal Financial Report:

The Grantee shall furnish one (1) copy of a quarterly financial status report to the Grant Manager, and one (1) copy to the Administrative Officer, on or before the thirtieth (30th) calendar day of the month following the end of the quarter being reported. The Grantee shall use SF-425, Federal Financial Report, in accordance with the instructions accompanying the form, to report all transactions, including Federal cash, Federal expenditures and unobligated balance, recipient share, and program income.

### 11. Interim and/or Final Report(s):

If required, interim reports will be due at intervals specified in the Statement of Work. Within 90 days of the Project completion date or termination by FRA, the Grantee shall furnish one (1) hard copy and one (1) reproducible master original to the Grant Manager, and one (1) hard copy to the FRA Administrative Officer of a Summary Project Report. A final version of this report, detailing the results and benefits of the Grantee's improvement efforts, shall be furnished by the expiration date of this Agreement.

## Reporting Due Dates

	<u>Reporting Periods</u>			
	<i>FY Q1</i>	<i>FY Q2</i>	<i>FY Q3</i>	<i>FY Q4</i>
	<i>Oct – Dec</i>	<i>Jan – Mar</i>	<i>April – June</i>	<i>July – Sept</i>
FRA Quarterly Progress Report	Jan 30	April 30	July 30	Oct 30
FFR SF-425	Jan 30	April 30	July 30	Oct 30
TIGER Progress Report	Jan 20	April 20	July 20	Oct 20
ARRA 1512	Jan 10	April 10	July 10	Oct 10
Final Performance Report	Final performance reports are due within 90 days of the end of the project performance period (i.e., the expiration date of the NGA). <i>Please note – this requirement may differ for ARRA funding.</i>			

*Note: Reports can be submitted NO LATER THAN the dates listed above*

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## **Required Reports**

## FRA Quarterly Progress Report

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### Report Details

**Submitter:** All Grantees

**Due Date:** Within 30 days after end of each quarter

**Process:** Submit to Grant Manager via email

### Support Tools

- [FRA Quarterly Progress Report Template](#)
- [FRA Quarterly Progress Report Instructions](#)

**Purpose:** Used to track project activities and progress against the approved milestones in the Statement of Work (SOW); additionally, used by FRA to verify the project is on track and within budget.

### Components of Report:

- Project Description
  - Summarize core components of project
  - Provide overview of goals and objectives during current quarter
- Significant Accomplishments this Period:
  - Describe quarterly project execution
  - Explain major accomplishments and their relationship to the project
- Milestones and Deliverables
  - List individual deliverables by task and status
- Technical/Cost/Schedule Problems:
  - If applicable, list the challenges you face in meeting the demands of your project's scope, schedule or budget
- Work Planned for Next Period:
  - Describe your project plan for the upcoming quarter

FRA Reporting Website URL: <http://www.fra.dot.gov/rpd/passenger/71.shtml>

## Federal Financial Report (SF-425) – 1 of 2

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### Report Details

**Submitter:** All Grantees

**Due Date:** Within 30 days after end of each quarter

**Process:** Submit to Grant Manager and Administrative Officer via email

**Purpose:** Financial report used to show the cumulative and actual expenditures to date for the grant.

### Key Components of Report:

- Fields 1-9: General Information
  - **4a. DUNS Number:** Block #1B from NGA
  - **4b. EIN:** Block 1A from NGA
  - **5. Recipient Account Number:** Optional
  - **6. Report Type:** Quarterly or Final only
  - **7. Basis of Accounting:** Cash or Accrual
  - **8. Project Period:** Block #5 from NGA
  - **9. Report End Date:** Mar 31, Jun 30, Sept 30, or Dec 31
- Field 10a-10c: Federal Cash
  - **10a. Cash Receipts:** Report cumulative cash receipts from DOT
  - **10b. Cash Disbursements:** Report cumulative cash disbursements to Vendors
  - **10c. Cash on Hand:** Calculation (10a minus 10b)
- Field 10d-10h: Federal Expenditures
  - **10d. Total Federal Funds Authorized:** Block #11 from NGA
  - **10e. Federal Share of Expenditures:** Cumulative expenditures of federal funds (should not exceed 10d)
  - **10f. Unliquidated Obligations:** Cumulative obligations for which an expenditure has not occurred
  - **10g. Total Federal Share:** Calculation (sum of 10e and 10f)
  - **10h. Unobligated Balance:** Calculation (10d minus 10g)

FRA Reporting Website URL: <http://www.fra.dot.gov/rpd/passenger/71.shtml>

## Federal Financial Report (SF-425) – 2 of 2

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### Support Tools

- [SF-425 Form](#)
- [SF-425 Form Instructions](#)
- [OMB Grants Forms](#)

### Components of Report *(continued)*:

- Field 10i-k: Recipient Share (if recipient share or match is required)
  - **10i. Total Recipient Share Required:** Check Special Provisions for required match amount
  - **10j. Recipient Share of Expenditures:** Cumulative expenditures of match funds (should not exceed 10i)
  - **10k. Remaining Recipient Share:** Calculation (10i minus 10j)
- Field 10l –10o: Program Income (if program income is earned)
  - **10l. Total Program Income Earned:** Cumulative amount of program income earned during the project
  - **10m. Deduction Alternative:** Cumulative amount of program income deducted from federal award amount
  - **10n. Addition Alternative:** Cumulative amount of program income reinvested in the program in addition to federal funds and match
  - **10o. Unexpended Program Income:** Calculation (10l minus 10m or 10l minus 10n)
- Fields 11 - 13
  - **Indirect Expense:** Report indirect expenses in accordance with Federally approved indirect cost rate
  - **Remarks:** Not required
  - **Certification:** Sign and certify the accuracy of the report

FRA Reporting Website URL: <http://www.fra.dot.gov/rpd/passenger/71.shtml>

## ARRA 1512 Report – 1 of 2

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### Report Details

**Submitter:** All direct recipients of ARRA funding, including reports for all sub-recipients receiving more than \$25,000 in Recovery Act funding.

**Due Date:** Report due 10<sup>th</sup> day after end of each calendar quarter

**Process:** Submit to <http://www.federalreporting.gov/>

**Purpose:** ARRA funding recipients must submit cumulative data for each ARRA award so OMB can track how ARRA funds are being used to create jobs.

### Key components of report:

- Reporting information: Award number and type (grant or loan)
- Award Recipient Information: Information about the award recipient
- Award Information: Detailed information on award and any sub awards or vendors such as:
  - Amount of Award
  - Total Number of Sub Awards to Individuals
  - Total Number of Payments to Vendors
  - Award Description

ARRA Recipient Reporting Website URL: <http://www.fra.dot.gov/rpd/passenger/3007.shtml>

## ARRA 1512 Report – 2 of 2

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### Support Tools

- [ARRA 1512 Instructions](#)
- [ARRA 1512 Job Calculation Guidance](#)
- [Recipient Reporting Data Dictionary](#)

### Reminder

Prior to submitting ARRA data and reports, prime and sub recipients must register with [FederalReporting.gov](http://www.federalreporting.gov), where they will submit the quarterly 1512(c) report. Recipients should register within 10 business days of receiving an award.

### Key components of report *(continued)*:

- Project Information: Detailed list of all projects or activities for which Recovery Act funds were obligated or outlaid
  - Name
  - Description
  - Status of project or activity
    - Evaluation of the completion status based on Data Model descriptions
  - Total Federal Amount ARRA Received/Invoiced
    - Enter total amount of ARRA funds received through reimbursement
  - Number of Jobs
    - Use formula to report only on jobs created with ARRA money in the relevant quarter
    - See next slide for formula and example calculation
- Sub-recipients / Vendors tabs: Detailed information on any contracts, subcontracts or sub grants awarded by the grantee

ARRA Recipient Reporting Website URL: <http://www.fra.dot.gov/rpd/passenger/3007.shtml>

## ARRA 1512 Report – Example Calculation

### Guidance for calculating the number of jobs created and retained:

- To calculate Full-Time Employee:

$$\frac{\text{Total number of hours worked and funded by ARRA during the reporting period}}{\text{Hours in a full-time schedule}} = \text{FTE}$$

- To calculate hours in a full-time schedule:

$$\begin{array}{l} \text{Number of hours worked in a week by a full-} \\ \text{time employee} \\ \times \\ 13 \text{ (the number of weeks in a quarter)} \end{array} = \text{Hours in a full-time schedule}$$

### Example:

- Scenario:** A project that is partially funded by the Recovery Act employs two full-time employees and one part-time employee (50 percent time). Employee 1 works full-time and his hours are 100 percent funded by Recovery Act funds. Employee 2 works full-time and 50 percent of her hours are funded by Recovery Act funds. Employee 3 is part-time and his job is not funded by Recovery Act.

FTE Calculation Based on Quarterly Hours Worked	Hours funded by Recovery Act
Employee 1 – full-time hours worked, fully funded by Recovery Act funds	520
Employee 2 – full-time hours worked, partially funded by Recovery Act funds	260
Employee 3 – part-time hours worked, not funded by Recovery Act funds	N/A
<b>A. Total Hours Worked by Quarter (E1+E2)</b>	<b>780</b>
<b>B. Quarterly Hours for One Full-Time FTE</b>	<b>520</b>
<b>Total FTE: Number of Jobs Created/Retained (A divided by B)</b>	<b>1.5</b>

## Final Performance Report

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### Report Details

**Submitter:** All Grantees

**Due Date:** Due within 90 days of the end of the project performance period (i.e., the expiration date of the NGA). *Please note – this requirement may differ for ARRA funding.*

**Process:** Submit to Grant Manager via email

**Purpose:** A grant cannot be closed out until this report, or an equivalent final deliverable, is submitted. Additionally, the report provides an opportunity to promote the project’s successes and overall benefit to community.

### Components of Final Performance Report:

- Project Title and Grant Number
- Project Abstract (*Half page*)
  - A high-level summary of the project, including the scope of work and major accomplishments.
- Project Narrative (*2-4 pages*)
  - A cumulative summary of project activities. The project narrative should include a description of project objectives, major milestones, and accomplishments as they relate back to the Statement of Work. The narrative should also include the relevance and impact that the project brings to the region and to key stakeholders. The project narrative should include any relevant photographs, including before and after photos (if applicable).
- Budget Narrative (*Half page*)
  - A summary of financial reporting activity over the life of the award. This should include a summary of material variance against original projected budget.

FRA Reporting Website URL: <http://www.fra.dot.gov/rpd/passenger/71.shtml>

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## **Wrap Up**

## Reporting Reminders

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- Reporting is a **requirement of receiving federal funds** and a critical component of federal grants management to make sure projects are on track in terms of scope, schedule, and budget.
- It is the **grantee's responsibility to review the NGA** and identify which reports are required.
- Refer to **FRA website** for guidance on completing and submitting reports.
- Use **FRA staff and resources** that are available to assist you.
- Make sure **grant numbers and titles are correct**.
- **Fill out all required fields** in reports and do not leave blank spaces.
- When submitting reports, **include grant number and title in subject** line of email.
- If you are unable to meet a deadline, please **notify your grant manager as soon as possible**.
- **Do NOT miss the ARRA 1512 deadlines!**
- As a **result of inaccurate or late reporting**, your grant may be:
  - *Denied reimbursement requests*
  - *Subject to increased monitoring activities*
  - *Less likely to be considered for future potential funding opportunities*
  - *Reported for non-compliance*

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# Reporting Support

## Reporting Resources

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### ■ FRA Website

- FRA Reporting Overview: <http://www.fra.dot.gov/rpd/passenger/71.shtml>
- ARRA Recipient Reporting: <http://www.fra.dot.gov/rpd/passenger/3007.shtml>
- FFATA Reporting: [http://www.fra.dot.gov/rpd/passenger/fp\\_FFATA\\_Reporting.shtml](http://www.fra.dot.gov/rpd/passenger/fp_FFATA_Reporting.shtml)

### ■ Forms, Instructions, and Templates

Title	Website URL
FRA Quarterly Progress Report Template	<a href="http://www.fra.dot.gov/rpd/downloads/Quarterly_Progress_Report_for_FRA_0910.XLS">http://www.fra.dot.gov/rpd/downloads/Quarterly_Progress_Report_for_FRA_0910.XLS</a>
FRA Quarterly Progress Report Instructions	<a href="http://www.fra.dot.gov/rpd/downloads/FRA_Progress_Report_Instructions_Sept2010.pdf">http://www.fra.dot.gov/rpd/downloads/FRA_Progress_Report_Instructions_Sept2010.pdf</a>
FFR (SF-425) Form	<a href="http://www.whitehouse.gov/sites/default/files/omb/assets/grants_forms/SF-425.pdf">http://www.whitehouse.gov/sites/default/files/omb/assets/grants_forms/SF-425.pdf</a>
FFR (SF-425) Form Instructions	<a href="http://www.whitehouse.gov/sites/default/files/omb/grants/standard_forms/SF-425_instructions.pdf">http://www.whitehouse.gov/sites/default/files/omb/grants/standard_forms/SF-425_instructions.pdf</a>
ARRA 1512 Instructions	<a href="http://www.fra.dot.gov/rpd/downloads/ARRA_1512_Instructions_Sept2010.pdf">http://www.fra.dot.gov/rpd/downloads/ARRA_1512_Instructions_Sept2010.pdf</a>
ARRA 1512 Job Calculation Guidance	<a href="http://www.fra.dot.gov/rpd/downloads/1512_Jobs_Calculation_Guidance_Sept2010.pdf">http://www.fra.dot.gov/rpd/downloads/1512_Jobs_Calculation_Guidance_Sept2010.pdf</a>

### ■ Contact Information

- For questions on specific reports for your grants, contact your grant manager
- For general inquiries, contact [FRA-grants@dot.gov](mailto:FRA-grants@dot.gov)

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## Questions?

*For questions on this presentation, email [FRA-grants@dot.gov](mailto:FRA-grants@dot.gov) with “Webinar Question” in subject line.*