

# **Federal Transit Administration (FTA) Grant Reimbursements & Reporting**

**Transportation  
Ambassador Program  
June 28, 2016**

**City of Phoenix**

PUBLIC TRANSIT DEPARTMENT



# Overview

- Eligibility
- Allowable Costs
- Reimbursements & Documentation
- Grant Reporting
- Subrecipient Resources



# Eligibility Requirements

- Reimbursable Activities must be:
  - Grant-eligible (Circular 9070.1G)
  - Allowable and Reasonable (OMB Circular A-122)
  - Listed in Grant Application
  - Approved by 5310 MAG Committee Process
  - Indirect Costs must include an approved cost allocation plan (CAP).



# Allowable Costs

- Must be a composition of total costs. Sum of direct, indirect (allocable) minus credits
- Be reasonable
- Be consistent with policies, regulations
- In accordance with GAAP principles
- Not be included to meet matching requirements of any other federally financed program
- Be adequately documented
- Refer to Selected Items of Cost list in OMB A-122 for allowable and unallowable costs



# Reimbursements

- Submit timely – at minimum quarterly
- Documentation
  - Provide “lead sheet” or detailed list of all expenditures for reimbursement
  - Time sheets for salaries
  - Invoices and proof of payment
  - Itemized receipts for purchases



# Grant Reporting

- Quarterly Milestone Progress Reports
  - Sufficient project status detail narrative, including efforts to move project forward if delays
  - Update estimated milestone completion dates
- Quarterly Federal Financial Reports
  - Accrued expenses – expenses incurred and not yet paid, or not yet reimbursed by grant
- Fixed Asset Report – FTA-Funded Fixed Assets
  - Annual Reporting - Vehicles
    1. Insurance
    2. Vehicle Maintenance Records
  - Upon Disposal
    1. Date Removed from Service
    2. Disposal Date
    3. Net Disposal Proceeds



# Grant Close-Out

- Timely Implementation and Completion of Projects
- Timely Draw Down of Federal Funds
- Reallocation of Project Savings/Remaining Funds
- Grant Inactivity May Jeopardize Remaining FTA Funds