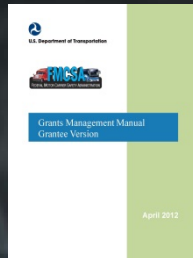




U.S. Department of Transportation



Grants Management Grantee Manual Training



**Post-Award:
Grant
Reporting &
Oversight I -
Module 6**

Chapter 6



National Training Center



Objectives

- By the end of this module, you should be able to successfully:
 - Explain the key elements of the following tasks in the post-award process
 - Establish Grant Files
 - External Reporting
 - Quarterly Performance Progress Reports (PPR)
 - Quarterly Financial Reports (FFR/SF-425)
 - Vouchers/Invoice Reimbursement (SF-270)





Post-Award: Grant Reporting and Oversight Overview





Purpose of Grant Reporting and Oversight

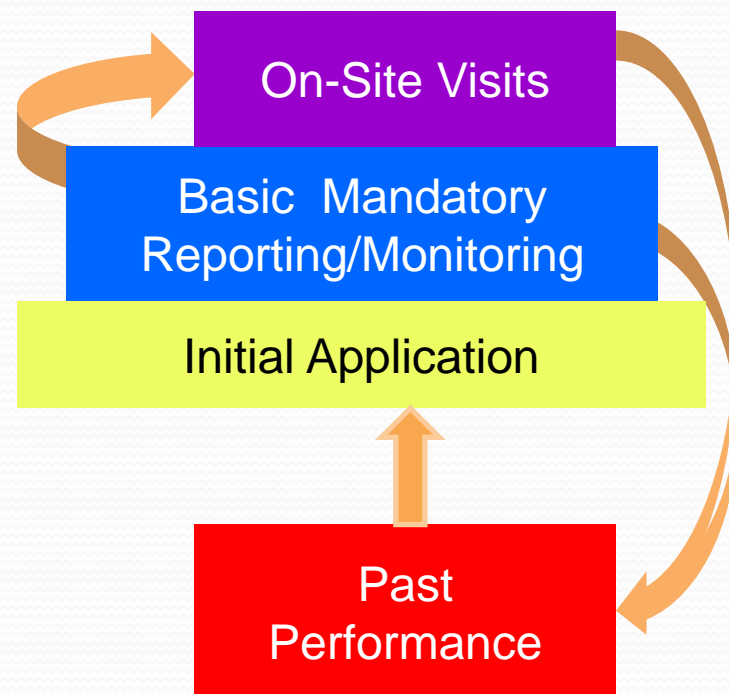
- **Improve the overall management of projects to enhance their performance**
- Ensure the terms and conditions and purpose of the awards are fulfilled
- Assure grant activities are approved and consistent with federal law, standards and procedures
- Protect the federal financial investment from fraud, waste, abuse or mismanagement
- Hold grantees accountable for monitoring and oversight of their subgrantees
- Ensure grantees do not discriminate





Grant Reporting

- **Reporting** is the responsibility of the grantee:
 - External reporting (FFATA)
 - Quarterly program performance and financial reporting (PPR & FFR)
 - Reimbursement requests (SF-270s)
 - Final reporting
 - Other reporting, informal and formal meetings, site reviews and general communication

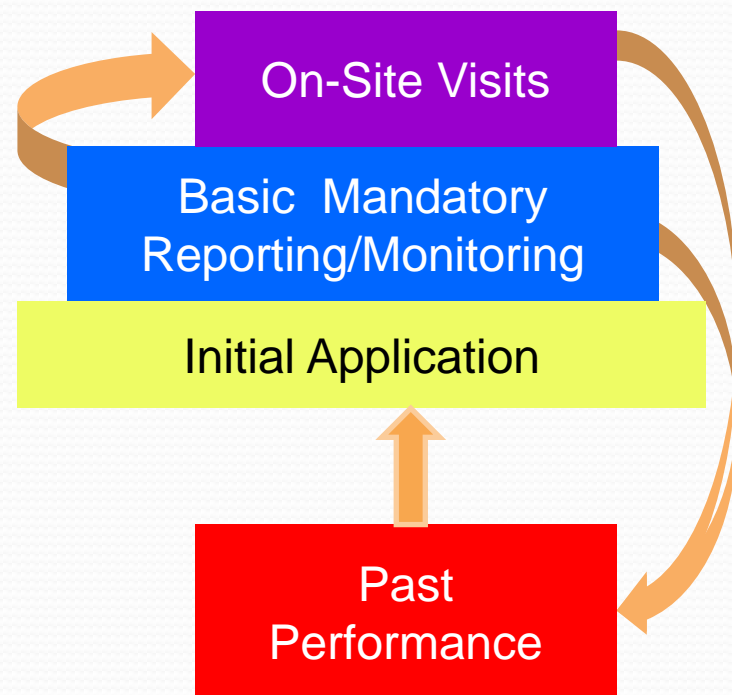




Grant Oversight

Oversight is the primary responsibility of FMCSA:

- Review written reports (quarterly, final) and data submissions
- Review reimbursement requests
- Conduct Program and Process Reviews
- Information communications and monitoring on program, compliance or progress review





Grantee Oversight Requirements

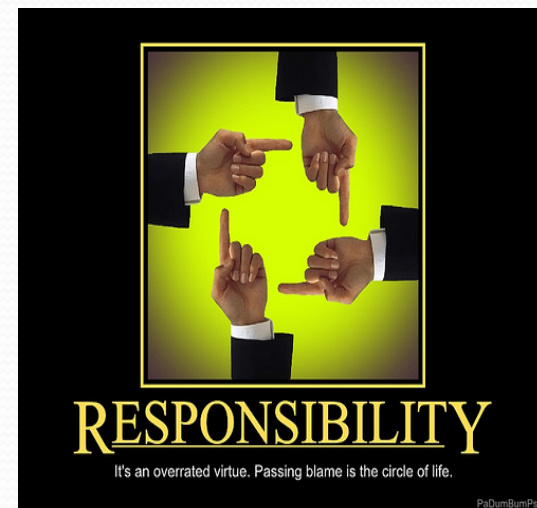
- Responsible for ensuring that funds are used (by the grantee or sub-grantee) in accordance with program requirements and federal cost principles
- Must comply with the FMCSA provisions and assurances (grantee and sub-grantee)
- Grantee is the fiduciary of all grant funds and any findings or allowances are theirs to resolve, regardless of whether or not the finding pertains to the grantee's or sub-grantee's actions



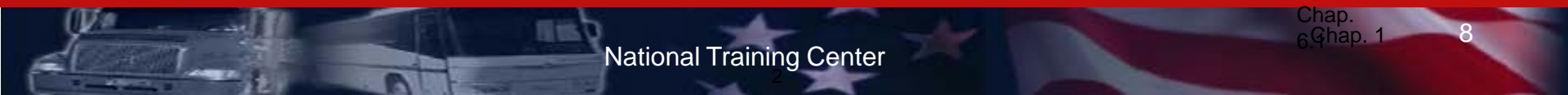


Grantee Oversight Requirements, Cont.

- Expected to have the infrastructure and internal controls to ensure program implementation and sound administrative and fiscal compliance for themselves and their sub-grantees
- The use of sub-grantees does not relieve the grantee from these responsibilities



You are ultimately responsible for the use of the grant funds – including the funds you award to sub-grantees





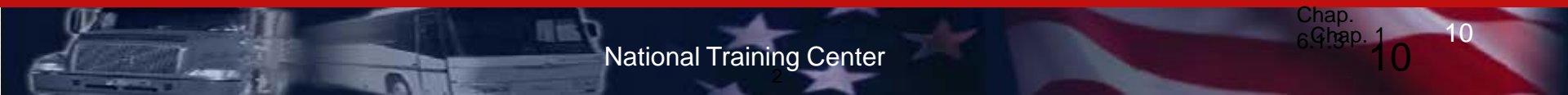
Establish Grant Files





Establish Grant Files

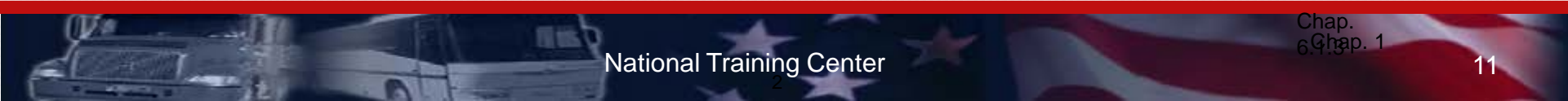
- Grantees must maintain complete and accurate project documentation – financial and programmatic
 - 49 CFR Part 18.42
 - Financial Assistance Agreement General Provisions and Assurances Section 13a
- Files should be created and maintained throughout the grant management lifecycle – beginning with Application through Close-out
- Retain records for three years after the final voucher is approved





Establish Grant Files, Continued

- Application submissions
- Program regulations/guidelines
- Original award documents (fully executed) and amendments,
- Cost-share/Match and MOE documents
- Memoranda of negotiations with grantor (if applicable)
- All reports and financial records submitted by grantee
- Property records (as applicable)
- Audit reports
- Close-out and de-obligation documents
- Indirect Cost Rate Agreements
- Sub-grantee monitoring reports and other sub-grantee records
- Program Monitoring and Evaluation Reports
- Other correspondence regarding the project





External Reporting (FFATA)





FFATA Overview

- Federal Funding Accountability and Transparency Act (FFATA) (Pub. L. 109-282, 31 USC 6101) signed into law September 26, 2006

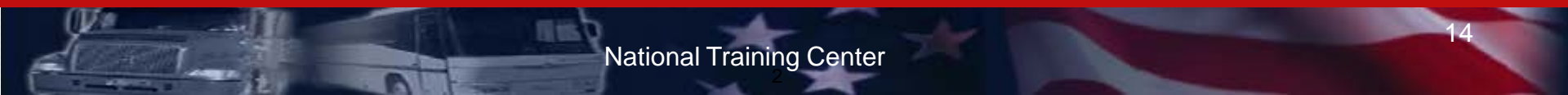
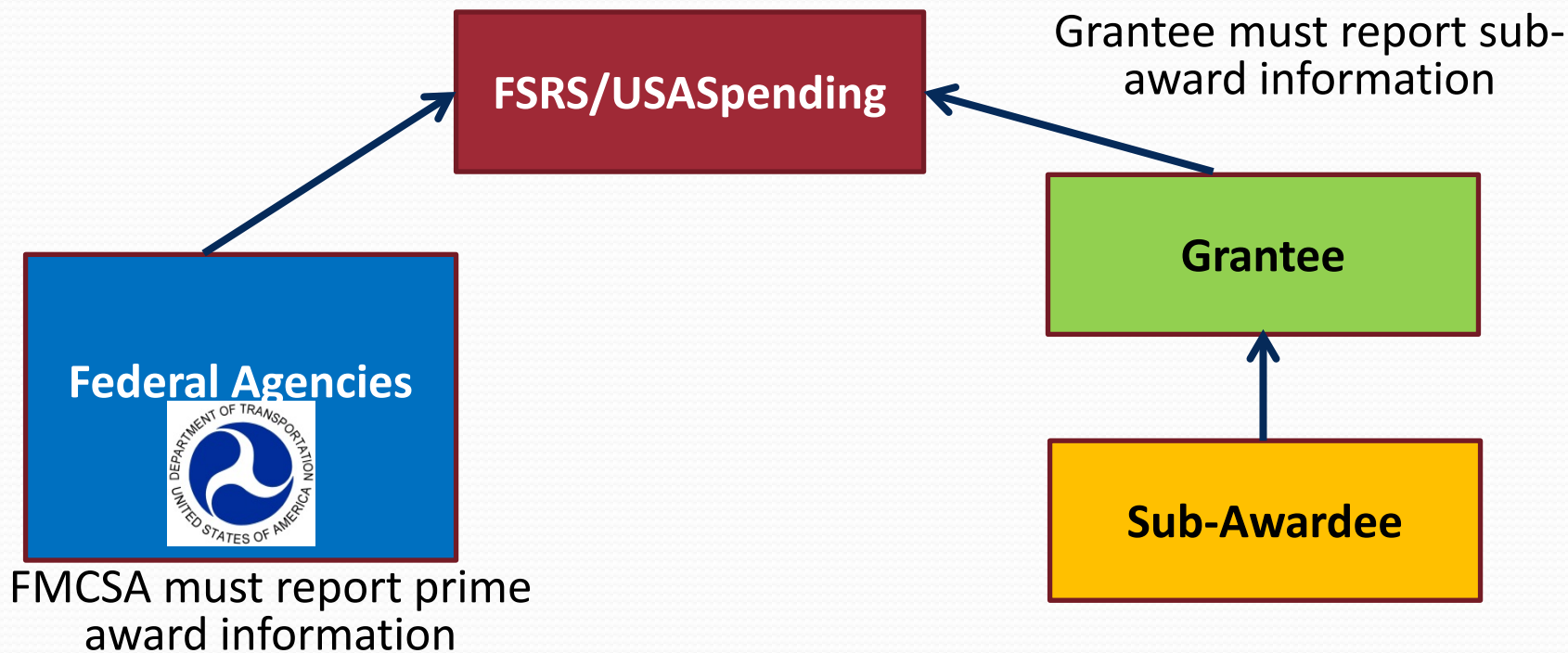


- Calls for full disclosure of all organizations receiving federal funds
- FFATA Sub-Award Reporting System (FSRS) and USASpending are the two reporting websites
 - <http://www.FSRS.gov>
 - <http://www.usaspending.gov>





Who is Responsible and For What?





FFATA – Grantee Responsibilities

- As of October 2010 grantees are required to submit sub-award data
- Applies to all FY11 and beyond awards for all federal awards
- Full reporting requirements began March 2011
- Report once per sub-award at the end of the month following the month in which the sub-award was made





FFATA Reporting Resources

- <https://www.fsrs.gov/>
 - [https://www.fsrs.gov/documents/OMB Guidance on FFATA Subaward and Executive Compensation Reporting 08272010.pdf](https://www.fsrs.gov/documents/OMB_Guidance_on_FFATA_Subaward_and_Executive_Compensation_Reporting_08272010.pdf)
 - <https://www.fsrs.gov/#a-faqs>
- <http://www.usaspending.gov>
 - <http://www.usaspending.gov/news#webinars>
- <http://www.whitehouse.gov/omb/open>





U.S. Department of Transportation



Quarterly Reports





Quarterly Reports

- 49 CFR Sections 18.40-18.41/19.51-19.52 and NGA
- Financial (SF-425 or FFR) and Progress Reports (SF-PPR) due **every** quarter until end of POP
- Submit first quarter following execution of the NGA – reflect work performed to date
- One report per grant award (not per grantee)
- Submit in electronic format to FMCSA Grant Manager

FMCSA Grant Manager can withhold payments for non-compliance





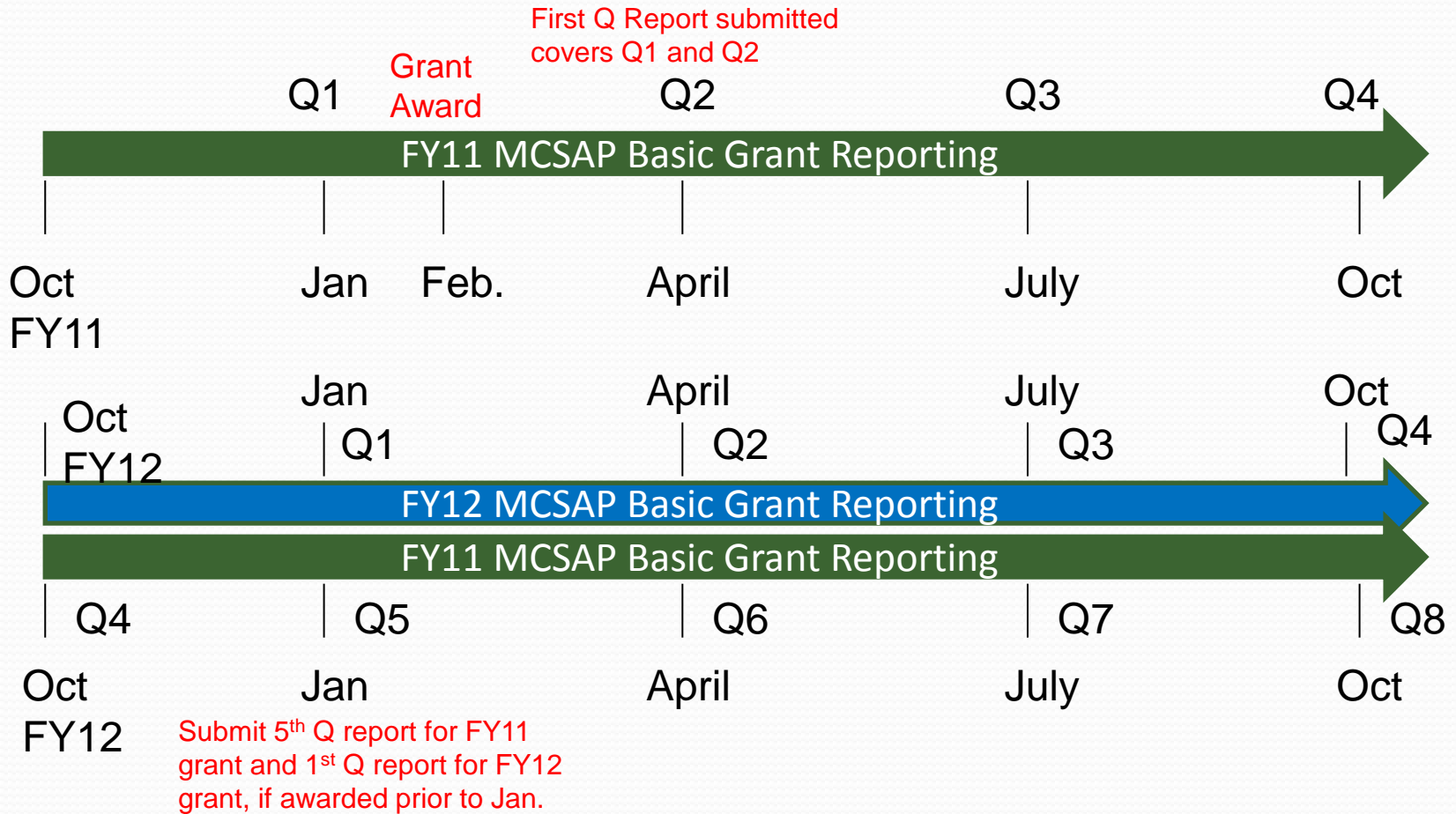
Quarterly Report Submission Schedule

Quarter	Reporting Period	Due No Later Than:
1 st Quarter	Oct 1 – Dec 31	January 30
2 nd Quarter	Jan 1 – Mar 31	April 30
3 rd Quarter	Apr 1 – Jun 30	July 30
4 th Quarter	Jul 1 – Sep 30	October 30
Final Report	Summarizes the last quarter of activity as well as the entire POP	90 calendar days after the expiration or termination of the award





Quarterly Report Example





Performance Reports (PPR)

- All grantees must submit an SF-PPR and appropriate attachments, per grant
- Attachments include SF-PPR-B for most programs, special PPR forms for MCSAP and PRISM
- The PPR and FFR should be submitted at the same time or close to it, at the end of the POP

PERFORMANCE PROGRESS REPORT
SF-PPR

		Page	of Pages
1. Federal Agency and Organization Element to Which Report is Submitted		2. Federal Grant or Other Identifying Number Assigned by Federal Agency	
		3a. DUNS Number	
		3b. EIN	
4. Recipient Organization (Name and complete address including zip code)		5. Recipient Identifying Number or Account Number	
6. Project/Grant Period Start Date: (Month, Day, Year) End Date: (Month, Day, Year)		7. Reporting Period End Date (Month, Day, Year)	
		8. Final Report? <input type="checkbox"/> Yes <input type="checkbox"/> No	
		9. Report Frequency <input type="checkbox"/> annual <input type="checkbox"/> semi-annual <input type="checkbox"/> quarterly <input type="checkbox"/> other (If other, describe: _____)	
10. Performance Narrative <i>(attach performance narrative as instructed by the awarding Federal Agency)</i>			
11. Other Attachments <i>(attach other documents as needed or as instructed by the awarding Federal Agency)</i>			
12. Certification: I certify to the best of my knowledge and belief that this report is correct and complete for performance of activities for the purposes set forth in the award documents.			
12a. Typed or Printed Name and Title of Authorized Certifying Official		12c. Telephone (area code, number and extension)	
		12d. Email Address	
12b. Signature of Authorized Certifying Official		12e. Date Report Submitted (Month, Day, Year)	
		13. Agency use only	

PPR, Page 1

OMB Approval Number: 0970-0334
Expiration Date: 6/30/2009





SF-PPR Required Attachments

FMCSA Grant Programs	SF-PPR Required Attachment
Border Enforcement Grants (BEG); Commercial Driver License (CDL) Improvement Program; CDL Improvement System (CDLIS); CMV Operator Safety Training;	SF-PPR-B
MCSAP Basic and Incentive http://www.fmcsa.dot.gov/safety-security/safety-initiatives/mcsap/mcsapforms.htm	MCSAP Formula Report
MCSAP High Priority (HP) and New Entrant Safety Audit (NE)	MCSAP Discretionary Report
Commercial Vehicle Information Systems Management (CVISN); Safety Data Improvement Program (SaDIP)	None
Performance and Registration Information Systems Management (PRISM)	SF-PPR-B_PRISM





Performance Progress Report Format(PPR)

- **Executive Summary** - Summarize trends and progress towards program-specific objectives.
- **Program Objectives and Progress** - Brief description of the project's objective(s) in narrative form
 - Objective(s) – defined and measureable – list separately, if more than one (MCSAP include national program elements)
 - Strategies and activities – progress against them
 - Expected outcome and results – progress, to include dates and changes to dates as needed
- Signed and certified by grantee's authorizing official designated to sign quarterly reports





Performance Progress Reports Tips

- Programmatic Progress

- Is the project meeting the requirements and objectives of the program? (to include special objectives)
- Is the project meeting its performance measures?
- How is the quality of the grantee's performance?

- Administrative Progress

- Is the project meeting its milestones?
- Are the expenditures those on the current approved budget?
- Is the cost matching accruing quarterly and is it the same match source as originally anticipated?
- Are the reports and vouchers being submitted on a timely basis and correctly?





Federal Financial Reports (SF-425)

- All grantees must submit an FFR (SF-425) per grant award, per quarter
- The FFR should be submitted at the same time or close to the submission of the PPR
- The FFR is a form that captures the obligations and disbursements that occurred during the grant period
- Its purpose is to provide FMCSA with an accurate picture of all obligations against the grant to date (not just the ones you have invoiced to date)





Federal Financial Reports (SF-425), Cont.

- Consists of the following parts
 - Cover Information
 - Federal Cash
 - Federal Expenditures and Unobligated Balance
 - Recipient Share
 - Program Income – not completed
 - Indirect Expenses
- Signed and certified by grantee designated authorizing official

FEDERAL FINANCIAL REPORT
(Follow form instructions)

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)		Page 1 of 1 pages
3. Recipient Organization (Name and complete address including Zip code)				
4a. DUNS Number	4b. EIN	5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment)	6. Report Type <input type="checkbox"/> Quarterly <input type="checkbox"/> Semi-Annual <input type="checkbox"/> Annual <input type="checkbox"/> Final	7. Basis of Accounting <input type="checkbox"/> Cash <input type="checkbox"/> Accrual
8. Project/Grant Period From: (Month, Day, Year)		To: (Month, Day, Year)	9. Reporting Period End Date (Month, Day, Year)	
10. Transactions				Cumulative
<i>(Use lines a-c for single or multiple grant reporting)</i>				
Federal Cash (To report multiple grants, also use FFR Attachment):				
a. Cash Receipts				
b. Cash Disbursements				
c. Cash on Hand (line a minus b)				
<i>(Use lines d-o for single grant reporting)</i>				
Federal Expenditures and Unobligated Balance:				
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)				
Recipient Share:				
i. Total recipient share required				
j. Recipient share of expenditures				
k. Remaining recipient share to be provided (line i minus j)				
Program Income:				
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)				
11. Indirect Expense	a. Type	b. Rate	c. Period From / Period To	d. Base
				e. Amount Charged
				f. Federal Share
				g. Totals
12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation:				
13. Certification: By signing this report, I certify that it is true, complete, and accurate to the best of my knowledge. I am aware that any false, fictitious, or fraudulent information may subject me to criminal, civil, or administrative penalties. (U.S. Code, Title 18, Section 1001)				
a. Typed or Printed Name and Title of Authorized Certifying Official			c. Telephone (Area code, number and extension)	
			d. Email address	
b. Signature of Authorized Certifying Official			e. Date Report Submitted (Month, Day, Year)	
14. Agency use only:				

Standard Form 425
OMB Approval Number: 0348-0061
Expiration Date: 10/31/2011

Paperwork Burden Statement
According to the Paperwork Reduction Act, as amended, no persons are required to respond to a collection of information unless it displays a valid OMB Control Number. The valid OMB control number for this information collection is 0348-0061. Public reporting burden for this collection of information is estimated to average 1.5 hours per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0061), Washington, DC 20503.





Section 10: Transactions

Federal Cash:

- Line 10 (a) Cash Receipts
 - Payments **RECEIVED** by the grantee from FMCSA for the grant
- Line 10 (b) Cash Disbursements
 - Grant expenditures

FEDERAL FINANCIAL REPORT
(Follow form instructions)

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)		Page	of
				1	
3. Recipient Organization (Name and complete address including Zip code)					
4a. DUNS Number	4b. EIN	5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment)		7. Basis of Accounting	
				<input type="checkbox"/> Quarterly <input type="checkbox"/> Semi-Annual <input type="checkbox"/> Annual <input type="checkbox"/> Final	
8. Project/Grant Period From: (Month, Day, Year)			To: (Month, Day, Year)		9. Reporting Period End Date (Month, Day, Year)
10. Transactions				Cumulative	
<i>(Use lines a-c for single or multiple grant reporting)</i>					
Federal Cash (To report multiple grants, also use FFR Attachment):					
a. Cash Receipts					
b. Cash Disbursements					
c. Cash on Hand (line a minus b)					
<i>(Use lines d-o for single grant reporting)</i>					

- Line 10 (c) Cash on Hand - equals Line 10 (a) minus Line 10 (b)
- Amount on Line 10 (c) should be negative or zero



Section 10: Transactions Continued

Federal Expenditures:

- Total Federal Funds Authorized - Line 10 (d) – total amount of FMCSA award (federal funds)
- Federal Share of Expenditures - Line 10 (e) equals Line 10 (b)
- Federal Share of Un-liquidated Obligations/Undelivered order (UDO) – Line 10(f)
 - Equals Line 10 (c) plus any unpaid obligations (incurred costs not yet billed)

10. Transactions
<i>(Use lines a-c for single or multiple grant reporting)</i>
Federal Cash <i>(To report multiple grants, also use FFR Attachment):</i>
a. Cash Receipts
b. Cash Disbursements
c. Cash on Hand (line a minus b)
<i>(Use lines d-o for single grant reporting)</i>
Federal Expenditures and Unobligated Balance:
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)
Recipient Share:
i. Total recipient share required
j. Recipient share of expenditures





Section 10: Transactions Continued

Federal Unobligated Balances:

- Total Federal Share – Line 10(g) - The sum of federal share of expenditure – Line 10(e) and the federal share of UDO - Line 10(f)
- Unobligated Federal Balance – Line 10(h) equals Line 10(d) minus 10(g)

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





Section 10: Transactions Continued

Recipient Share:

- Total Recipient Share - Line 10 (i)
 - The Grantees agreed upon match per grant agreement
- Recipient Share of Expenditures Line 10 (j)
 - Total expenditures multiplied by the match percentage - Line 10 (i)
- Remaining Recipient Share – Line 10 (k) equals Line 10 (i) minus Line 10 (j)

10. Transactions
<i>(Use lines a-c for single or multiple grant reporting)</i>
Federal Cash (To report multiple grants, also use FFR Attachment):
a. Cash Receipts
b. Cash Disbursements
c. Cash on Hand (line a minus b)
<i>(Use lines d-o for single grant reporting)</i>
Federal Expenditures and Unobligated Balances:
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)
Recipient Share:
i. Total recipient share required
j. Recipient share of expenditures
k. Remaining recipient share to be provided (line i minus j)





Section 10: Transactions Continued

Program Income:

- Total Federal Program Income – Line 10 (l)
 - Income generated by grant activities (such a system user fee)
 - Deductive Alternative – Line 10 (m) - deducts the amount of program revenue from the total program expenditures
- Unexpended Program Income – Line 10 (o) equals Line 10 (l) minus Line 10 (m)





Section 11: Indirect Costs

- Line 11 (a) (b) (c) - Based on the grantees Indirect Cost Rate Agreement (IDCA)
- Line 11 (d) should be the accumulated costs for that quarter per the base definition in the IDCA
- Line 11 (e) the amount charged is the Base (Line 11 d) multiplied by the Indirect Cost Rate in Line 11 (b)
- Line 11 (f) Federal Share (percentage) = Line 11 (e) multiplied by the federal share
- Line 11 (g) Totals – Lines 11 (d), (e) and (f)

	a. Type	b. Rate	c. Period From	Period To	d. Base	e. Amount Charged	f. Federal Share
11. Indirect Expense							
				g. Totals:			





Sections 12/13 – Remarks/Certification

- Section 12 – Remarks – Explanation if necessary
- Section 13- Signed and certified by grantee's authorizing official designated to sign quarterly reports





Federal Financial Reports (SF-425) Tips

Key considerations:

- Is the rate of expenditure appropriate based on the project plan?
- Are there costs that weren't on the original budget?
- Are you using the correct indirect cost rate?
- Do the costs correlate to the vouchers?
- Have I completed the report fully to include signature?



It is very important to submit reports on time





Invoice/Voucher Submissions





Budget Requirements

- Invoices/Vouchers will be compared against the current approved budget (the original budget included on the NGA or an updated budget as result of an amendment to the NGA)
- The budget should be organized according to the SF-424 budget categories
- Grantees must update the budget submitted at original application to match the amount of grant award





Budget Tracking

1. Budget Tracking
Grantees should include the major cost categories in this table as well as the line items from their current, approved budget

2.1 SF-424A Object Class Category	2.2 Original Amount Awarded	2.3 Current Amount Awarded	2.4 Amount of Funds Expended	2.5 Unexpended Balance	2.6 Proposed Amount Removed	2.7 Proposed Amount Added	2.8 Revised Budget Requested
a. Personnel	\$65,000	\$65,000	\$10,000	\$55,000	(\$6,523)	0	\$58,477
b. Fringe Benefits	\$18,200	\$18,200	\$2,800	\$15,400	(\$1,826)	0	\$16,374
c. Travel	\$500	\$500	0	\$500	0	\$1,446	\$1,946
d. Equipment	0	0	0	0	0	0	0
e. Supplies	\$1,200	\$1,200	\$500	\$700	0	\$1,700	\$2,900
f. Contractual	\$1,000	\$1,000	0	\$1,000	0	\$5,900	\$6,900
g. Construction	0	0	0	0	0	0	0
h. Other	0	0	0	0	0	0	0
i. Total Direct Charges (sum of a-h)	\$85,900	\$85,900	\$13,300	\$72,600	(\$8,349)	\$9,046	\$86,597
j. Indirect Charges	\$6,872	\$6,872	\$1,056	\$5,816	(\$697)	0	\$6,175
k. TOTALS (sum of i and j)	\$92,772	\$92,772	\$14,356	\$78,416	(\$9,046)	\$9,046	\$92,772

2. Percent Change in Budget – *Grantees should complete this section if they are moving funds across cost categories*

Equation	Amount
Proposed Change (÷) (sum from column 2.7)	\$9,046
Current Amount Awarded (sum from column 2.3)	\$92,772
Percent Change	10%





Vouchers/Reimbursement Requests

- Must use the SF-270
- Complete the SF-270 on-line in iSupplier
- Attach supporting documents to the iSupplier submission
- Use the FMCSA Supporting Documentation Template for expedited processing
- Submit at a minimum quarterly

REQUEST FOR ADVANCE OR REIMBURSEMENT <small>(See instructions on back)</small>		OMB APPROVAL NO. 0348-0004	PAGE _____ OF _____ PAGES	
		1. TYPE OF PAYMENT REQUESTED <input type="checkbox"/> ADVANCE <input type="checkbox"/> REIMBURSEMENT <small>(See instructions on back)</small> <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. RECEIPT'S ACCOUNT NUMBER OR IDENTIFYING NUMBER	8. PERIOD COVERED BY THIS REQUEST FROM (month day year) TO (month day year)		
9. RECIPIENT ORGANIZATION Name: Number and Street: City, State and ZIP Code:		10. PAYEE (Where check is to be sent if different than item 9) Name: Number and Street: City, State and ZIP Code:		
11. COMPUTATION OF AMOUNT OF REIMBURSEMENTS/ADVANCES REQUESTED				
PROGRAMS/FUNCTIONS/ACTIVITIES ▶	(a)	(b)	(c)	TOTAL
a. Total program outlays to date <small>(A as of date)</small>	\$	\$	\$	\$
b. Less: Cumulative program income				
c. Net program outlays (Line a minus line b)				
d. Estimated net cash outlays for advance period				
e. Total (Sum of lines c & d)				
f. Non Federal share of amount on line e				
g. Federal share of amount on line e				
h. Federal payments previously requested				
i. Federal share now requested (Line g minus line h)				
j. Advances required by month, when requested by Federal grantor agency for use in making prescheduled advances	1st month			
	2nd month			
	3rd month			
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 (Line a minus line b)				\$
AUTHORIZED FOR LOCAL REPRODUCTION <small>(Continued on the reverse)</small>				STANDARD FORM 270 (Rev. 1-87) Prescribed by OMB Circulars A-102 and A-110





Vouchers/Reimbursement Requests

- Costs not included in the current approved budget require prior approval
- Cost changes of more than 10% within the current approved budget require an amendment

REQUEST FOR ADVANCE OR REIMBURSEMENT <small>(See instructions on back)</small>		OMB APPROVAL NO. 0348-0004		PAGE _____ OF _____ PAGES	
		1. TYPE OF PAYMENT REQUESTED <input type="checkbox"/> ADVANCE <input type="checkbox"/> REIMBURSEMENT <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 <small>FROM (month, day, year) TO (month, day, year)</small>		9. (month, day, year)	
9. RECIPIENT ORGANIZATION Name: Number and Street: City, State and ZIP Code:		10. PAYEE (Where check is to be sent if different than Item 9) Name: Number and Street: City, State and ZIP Code:			
11. COMPUTATION OF AMOUNT OF REIMBURSEMENTS/ADVANCES REQUESTED					
PROGRAMS/FUNCTIONS/ACTIVITIES		(a)	(b)	(c)	TOTAL
a. Total program outlays to date <small>(A as of date)</small>		\$	\$	\$	\$
b. Less: Cumulative program income					
c. Net program outlays (Line a minus line b)					
d. Estimated net cash outlays for advance period					
e. Total (Sum of lines c & d)					
f. Non-Federal share of amount on line e					
g. Federal share of amount on line e					
h. Federal payments previously requested					
i. Federal share now requested (Line g minus line h)					
j. Advances required by month, when requested by Federal grantor agency for use in making prescheduled advances		1st month	2nd month	3rd month	
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 (Line a minus line b)					\$

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





iSupplier

- A new DOT web-based grant payment system which replaced Markview
- Implemented in the Summer of FY2012
- Grantees now submit vouchers electronically directly to iSupplier
- FMCSA Grant Managers will electronically review and approve vouchers in iSupplier
- Web-based training for grantees was provided and is available





SF-270

- Federal Grant Identifier – Box 4 – PO number or grant agreement number
 - Must match exactly to a current grant agreement
- Recipient – Boxes 6, 7, 9 & 10 - FMCSA can not pay a party unless on the original grant agreement – Must match
- Period Covered by Request – Box 8 – Must be within the POP

REQUEST FOR ADVANCE OR REIMBURSEMENT <small>(See instructions on back)</small>		OMB APPROVAL NO. 0348-0004		PAGE 1 OF 1 PAGES	
		1. TYPE OF PAYMENT REQUESTED <input type="checkbox"/> ADVANCE <input type="checkbox"/> REIMBURSEMENT <small>(If applicable, check one of the following)</small> <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 Name: Number and Street: City, State and ZIP Code:		10. PAYEE (Where check is to be sent if different than item 9) Name: Number and Street: City, State and ZIP Code:			
11. COMPUTATION OF AMOUNT OF REIMBURSEMENTS/ADVANCES REQUESTED					
PROGRAMS/FUNCTIONS/ACTIVITIES ▶	(a)	(b)	(c)	TOTAL	
a. Total program outlays to date <small>(As of date)</small>	\$	\$	\$	\$	
b. Less: Cumulative program income					
c. Net program outlays <small>(Line a minus line b)</small>					
d. Estimated net cash outlays for advance period					
e. Total <small>(Sum of lines c & d)</small>					
f. Non-Federal share of amount on line e					
g. Federal share of amount on line e					
h. Federal payments previously requested					
i. Federal share now requested <small>(Line g minus line h)</small>					
j. Advances required by month, when requested by Federal grantor agency for use in making prescheduled advances					
	1st month				
	2nd month				
	3rd month				
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 <small>(Line a minus line b)</small>				\$	

AUTHORIZED FOR LOCAL REPRODUCTION (Continued on Reverse) STANDARD FORM 270 (Rev. 1/87) Prescribed by OMB Circulars A-102 and A-110





SF-270, Continued

- Computation of Amount of Reimbursements – Box 11
 - Total Program Outlays - Line 11(a) – the total amount of project cost incurred cumulatively to the end date in Box 8
 - Program Income – Line 11 (b) – deduct any revenue from grant activities
 - Non-Federal Share – Line 11(f) – Total Program Outlays (Line 11a) multiplied by the grantee's share (i.e., 20%, 0% or 50%)

REQUEST FOR ADVANCE OR REIMBURSEMENT <small>(See instructions on back)</small>		DSD APPROVAL NO. 0348-0004		PAGE _____ OF _____ PAGES	
		1. TYPE OF PAYMENT REQUESTED <input type="checkbox"/> ADVANCE <input type="checkbox"/> REIMBURSEMENT <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 Name: Number and Street: City, State and ZIP Code:			10. PAYEE (Where check is to be sent if different than item 9) Name: Number and Street: City, State and ZIP Code:		
11. COMPUTATION OF AMOUNT OF REIMBURSEMENTS/ADVANCES REQUESTED					
PROGRAMS/FUNCTIONS/ACTIVITIES ▶	a)	b)	c)	TOTAL	
a. Total program outlays to date <small>(As of date)</small>	\$	\$	\$	\$	
b. Less: Cumulative program income					
c. Net program outlays <small>(Line a minus line b)</small>					
d. Estimated net cash outlays for advance period					
e. Total <small>(Sum of lines c & d)</small>					
f. Non-Federal share of amount on line e					
g. Federal share of amount on line e					
h. Federal payments previously requested					
i. Federal share now requested <small>(Line g minus line h)</small>					
j. Advances required by month, when requested by Federal grantor agency for use in making prescheduled advances	1st month				
	2nd month				
	3rd month				
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 <small>(Line a minus line b)</small>				\$	

AUTHORIZED FOR LOCAL REPRODUCTION (Continued on Reverse) STANDARD FORM 270 (Rev. 1-9-97) Prescribed by OMB Circulars A-102 and A-110



SF-270 Continued

- Computation of Amount of Reimbursements, Cont. – Box 11
 - Federal Share – Line 11 (g) – Total Program Outlays (Line 11a) multiplied by the federal share (i.e., 80%, 100% or 50%)
 - Previous Federal Payments – Line 11 (h) – is the total of all payments requested to date from FMCSA

REQUEST FOR ADVANCE OR REIMBURSEMENT <small>(See instructions on back)</small>		OMB APPROVAL NO. 0348-0004		PAGE 1 OF 2 PAGES
		1. TYPE OF PAYMENT REQUESTED <input type="checkbox"/> ADVANCE <input type="checkbox"/> REIMBURSEMENT <small>(Check the applicable box)</small> <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 Name: Number and Street: City, State and ZIP Code:		10. PAYEE (Where check is to be sent if different than item 9) Name: Number and Street: City, State and ZIP Code:		
11. COMPUTATION OF AMOUNT OF REIMBURSEMENTS/ADVANCES REQUESTED				
PROGRAMS/FUNCTIONS/ACTIVITIES ▶	(a)	(b)	(c)	TOTAL
a. Total program outlays to date <small>(As of date)</small>	\$	\$	\$	\$
b. Less: Cumulative program income				
c. Net program outlays (Line a minus line b)				
d. Estimated net cash outlays for advance period				
e. Total (Sum of lines c & d)				
f. Non-Federal share of amount on line e				
g. Federal share of amount on line e				
h. Federal payments previously requested				
i. Federal share now requested (Line g minus line h)				
j. Advances required by month, when requested by Federal grantor agency for use in making prescheduled advances	1st month			
	2nd month			
	3rd month			
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 (Line a minus line b)				\$

AUTHORIZED FOR LOCAL REPRODUCTION (Continued on Reverse) STANDARD FORM 270 (Rev. 1-97) Prescribed by OMB Circulars A-102 and A-110





Voucher Documentation

- Vouchers must include sufficient documentation and records to back up expenses
- Must include a spreadsheet that shows expenses aligned to the original budget and the current approved budget by budget category
- The FMCSA Grant Manager may request and grantees must be able to produce immediately upon request any of the following:
 - Hours by person with labor rates noted, or print-outs from timekeeping system, copies of timesheets as needed
 - Contractor or sub-grantee receipts or records





Voucher Documentation, Cont.

- The Grant Manager may request and grantees must be able to produce immediately upon request any of the following:
 - Signed travel report summary by employee showing, expenses by category, hotel, air, ground transportation, per diem, etc.
 - Travel receipts for a direct reimbursement travel policy, or as requested
 - Documentation of the travel policy (federal or otherwise – this would be a one-time submission)
 - Receipts for equipment purchases over \$5,000
 - Receipts or records from "Other" expenses





Common Voucher Problems

- Costs weren't actually incurred
- Costs were incurred for purposes other than intended (out of scope)
- Costs incurred outside the grant period
- Not adequately documented
- Not in the approved budget





Common Voucher Problems, Cont.

- In correct indirect cost rate used, or wrong base
- Not properly matched by local funds, if required
- Change in grantee conducting the work and name and EIN no longer match
- Incorrect PO used
- Mathematical error





Wrap-Up and Knowledge Check





Summary

- Now that you have completed this module, you should be able to:
 - Explain the key elements of the following tasks in the post-award process
 - Establish Grant Files
 - External Reporting
 - Quarterly Performance Progress Reports (PPR)
 - Quarterly Financial Reports (FFR/SF-425)
 - Vouchers/Invoice Reimbursement (SF-270)





Check Your Knowledge

- Module 6 Knowledge Check
- Module 6 Knowledge Check Answers

