

Federal Transit Administration
The Federal Financial Report (FFR) - TEAM Instructions Form

I. Summary Tab

1. *Employer Identification Number (EIN)* – Enter the Employer Identification Number. The EIN is also known as a Federal Tax Identification Number
2. *Work in Progress/Submit Report* – Select “Work in Progress” or “Submit Report”. Select “Work in Progress” to prepare the report. Once the report is complete and ready for submission, select “Submit Report”.
3. *Report Type* – Select whether the report is Quarterly, Monthly, Annual or Other
4. *Period* – Enter the reporting period from the drop-down menu.
5. *Final Report?* – Enter if the report is final or not. In the drop down menu select, “Yes, Final Report” or “No, Not Final Report”. The report will be final if all the activities in the grant are completed, the funds are drawn down, there are no unliquidated obligations, and the milestones are closed. Once the final report is submitted, the grant is ready for closeout. Please notify your Regional Program Manager.
6. *Indirect Expense* – If a grantee is charging indirect costs to the grant, complete this section. Enter to total amount of indirect expenses incurred on a cumulative basis. Please note that a grantee must have an approved cost allocation plan in order to incur these expenses.
 - a. *Type* – Enter indirect expense type from the drop down menu
 - b. *Rate* – Rate approved by the cognizant agency
 - c. *Base* – Total base amount from which the indirect cost rate is determined
 - d. *Period from / Period to* – The period covered by the approved rate
 - e. *Amount Charged* – Total amount of indirect expenses charged to the grant on a cumulative basis
 - f. *Federal Share* – Federal share of the indirect expenses charged

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II. Financial Status - the information in this section is on a cumulative basis, except for the three expenditures lines.

- A. *Federal Cash on Hand* at beginning of period – Enter any cash on hand if any at the beginning of the grant. In most instances, this line will be zero.
- B. *Federal Cash Receipts* - Enter the cumulative amount of actual cash received from FTA for this grant as of the reporting period end date. Report this amount on a cash basis
- C. *Federal Cash Disbursements* - The cumulative amount of Federal fund disbursed as of the reporting period end date. Disbursements are the sum of actual cash disbursements for direct charges for goods and services, the amount of indirect expenses charged to the grant, and the amount of payments made to subrecipients and contractors. Report this amount on a cash basis
- D. *Federal Cash on Hand at End of Period* – This is the sum of lines A + B – C and it is populated by TEAM. If there is Cash on Hand, FTA requires an explanation in the Remarks and Certification Tab, explaining why the drawdown was made prematurely or other reasons for the excess cash.
- E. *Total Federal Funds Authorized* – This is the total amount of all federal funds in the grant including amendments. TEAM populates this field.
- F. *Federal Share of Expenditures* – Of the total project costs, enter the amount FTA will participate. You can enter this information in either the “This Period” section or the “Cumulative section”; however do not enter

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in both sections. Expenditures are the total project costs (less any rebates, refunds or other credits) incurred on the accrual basis of accounting. Example of expenditures are: (1) the sum of cash disbursements for direct charges for property and services; (2) the amount of indirect expense incurred; (3) the amount of in-kind contributions, and (4) net increase or decrease in Accounts Payable or Accrued Expenses

- G. *Recipient Share of Expenditures* – Of the total project costs, enter the amount the grantee will pay. You can enter this information in either the “This Period” section or the “Cumulative section”; however do not enter in both sections. Enter the recipient share of actual cash disbursements or outlays (less any rebates, refunds, or other credits) including payments to subrecipients and contractors. This amount may include the value of allowable third party in-kind contributions. Note: On the final report, this line should be equal to the Total Recipient Share Required (Line N). Report this amount on an accrual basis
- H. *Total Expenditures* – Total of all expenditures (total project costs) as of the end of the reporting period. TEAM populates this field – lines F + G.
- I. *Federal Share of Unliquidated Obligations* - Enter the Federal portion of unliquidated obligations (binding commitments entered into for goods and services not yet received. On the final report, this line should be zero. Report this amount on an accrual basis
- J. *Recipient Share of Unliquidated Obligations* – Enter the local share of unliquidated obligations.

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- K. *Total Unliquidated Obligations* – Total of grantee binding commitments entered into for goods and services not yet received. TEAM populates this field – lines I + J.
- L. *Total Federal Share* - The total FTA is expected to contribute to the Total Project Costs. This is the sum of Federal Share of Expenditures (Line F) and Federal Share of Unliquidated Obligations (Line I). TEAM populates this field – lines F + I.
- M. *Unobligated Balance of Federal Funds* – Federal share of the grant the grantee has not entered into a binding commitment. TEAM populates this field – lines E - L.
- N. *Total Recipient Share Required* – This amount represents the total required recipient share for the grant including amendments. The required recipient share should include all matching and cost sharing provided by recipients and third-party providers to meet the level required by FTA. TEAM populates this field.
- O. *Remaining Recipient Share to be Provided* – The Total Recipient Share required (Line N) minus the sum of Recipient Share of Expenditures (Line G) and the Recipient Share of Unliquidated Obligations (Line J). TEAM populates this field.
- P. *Federal Program Income on Hand at the Beginning of the Reporting Period* – Enter any unspent Federal Program Income on hand at the beginning of the grant. In most instances, this line will be zero.
- Q. *Total Federal Program Income Earned* - Enter the amount of Federal program income earned as of the end of the reporting period. Program income is gross income received by the grantee or subgrantee directly generated by a grant supported activity, or earned only as a result of the

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grant agreement during the grant period. Examples: income from (1) fees for services performed, (2) from the use or rental of real or personal property acquired with grant funds, (3) from the sale of advertising and concessions, and (4) from the sale of commodities or items fabricated under a grant agreement.

R. *Federal Program Income Expended in Accordance with the Deduction Alternative* - Enter the amount of program income that was used to reduce the Federal share of the total project cost. **Only to be used if the grantee does not exercise the provisions of the Common Rule @ 49 CFR part 18.25(g)(5).** As a rule of thumb, this field is zero.

S. *Federal Program Income Expended in Accordance with the Addition Alternative* – FTA does not allow this method – this field is zero.

T. *Federal Program Income Expended on Allowable Transit Capital and Operating Expenses* - Of the Federal program income earned, enter the amount the grantee is allowed to spent on allowable transit capital and operating expenses as provided in the Common Rule at 49 CFR part 18.25(g)(5)

U. *Unexpended Federal Program Income* - TEAM populates this field.

III. Remarks and Certifications

1. *Recipient Remarks* - This box is for the grantee to provide comments and provide any explanations or information deemed necessary for the review of the report.
2. *Certification checkbox* – Before submitting the report, check the certification box. Please note the certification language. The name of the TEAM user and the date is automatically populated.

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3. *FTA Remarks* – This box is for the FTA reviewer to provide comments for both the FFR and MPR. Once FTA completes the review of the data, the reviewer will enter any comments in this box. The reviewer will contact the grantee by email if FTA added comments