

## July 26, 2015 Guidance on TrAMS Federal Financial Report (FFR) Selected Topics

This document provides additional guidance and instructions on how to complete Federal Financial Reports (FFRs) under the following situations:

1. After an amendment to deobligate funds is executed but prior to the next reporting time period
2. Reporting local "over-match"; and
3. When a migrated TEAM grant contains a "special condition amount" in the grant control totals

### 1. Submitting and Reviewing FFR's that include prior deobligations

If an amendment has been executed to deobligate funds from a grant prior to the start of the next reporting time period, the FFR Line E "Federal Funds Authorized" will display the Federal share originally awarded less the deobligated amount.. For example:

- A. FTA originally obligated \$6,312,490 in an award
- B. FTA deobligated an amount of \$150,000 to the award
- C. The net obligation amount is \$6,162,490; this is the amount that will display in Line E total Federal Funds Authorized.

#### Financial Status Log

Transactions	Previous	Current	Cumulative
A. Federal Cash on Hand at Beginning of Period	\$0	\$0	\$0
B. Federal Cash Receipts	\$0	\$0	\$2,592,664
C. Federal Cash Disbursements	\$0	\$0	\$2,592,664
D. Federal Cash on Hand at End of Period (A + B - C)	\$0	\$0	\$0
<b>E. Total Federal Funds Authorized</b>			<b>\$6,162,490</b>
F. Federal Share of Expenditures	\$0	\$2,592,664	\$2,592,664
G. Recipient Share of Expenditures	\$0	\$872,202	\$872,202
H. Total Expenditures (F + G)	\$0	\$3,464,866	\$3,464,866

Information copied over from the last report submitted (or information entered) will populate in Lines K (Total Unliquidated Obligations) L (Total Federal Share) M (Unobligated balance of Federal Funds) and O (Remaining recipient share to be required).

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E. Total Federal Funds Authorized			\$6,162,490
F. Federal Share of Expenditures	\$0	\$2,592,664	\$2,592,664
G. Recipient Share of Expenditures	\$0	\$872,202	\$872,202
H. Total Expenditures (F + G)	\$0	\$3,464,866	\$3,464,866
I. Federal Share of Unliquidated Obligations			\$1,000,000
J. Recipient Share of Unliquidated Obligations			\$758,706
K. Total Unliquidated Obligations (I + J)	←		\$1,758,706
L. Total Federal Share (F + I)	←		\$3,592,664
M. Unobligated Balance of Federal Funds (E - L)	←		\$2,569,826
N. Total Recipient Share Required			\$3,021,690
O. Remaining Recipient Share to be Provided [N - (G + J)]	←		\$1,390,782

**INTERIM REPORTING GUIDANCE:** If a deobligation amendment is awarded and executed during a reporting period and the data listed in Line E or Lines K through M is not reflecting the correct information, please use the Remarks Section of the FFR to provide FTA with information about the error and correct information as well as any other relevant information.

**FUTURE MODIFICATION:** TPM has logged this issue as a change item. When completed, the change will allow all fields to recalculate based on the other values entered in the form.

### 2. Reporting Local “Over-Match”

While recipients are only required to report local match amounts that are included in the grant budget, some recipients request to report additional local match or “over match” in order to record the true cost of the project. In TEAM recipients reported local “over match” in Line G (Recipient Share of Expenditures) than what was included in the grant budget (Line N Recipient Share Required) and TEAM allowed the calculated value of Line O (Remaining Recipient Share to be Provided) to be negative.

At this time, entering an amount in Line G (Recipient Share of Expenditures) that exceeds the amount of local match included in the grant budget in TrAMS results in an error message. Specifically, the business rules in TrAMS do not allow a negative value for Line O (Remaining Recipient Share to be Provided). If this occurs TrAMS will generate an error message and prevent the recipient from moving forward in the reporting process.

**INTERIM REPORTING GUIDANCE:** Recipients who would like to report local “over-match” on an FFR can do so using the following steps: 1. Enter the match that is currently in the grant budget in Lines B and Lines G-J. 2. Enter all other information regarding the local “over match” in the notes section; and 3. Calculate and check all values to ensure no negative numbers in Line O (Remaining Recipient Share to be Provided).

**FUTURE MODIFICATION:** FTA is considering a change to the TrAMS business rules that will allow local “over match” to be reported on the FFR form in the allotted Lines (G-J).

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### 3. Migrated TEAM grant includes “special condition amounts” in the control totals.

On occasion TEAM grants had programmed funds in the “Special Condition Amount” field. While the “Special Condition Amount” is reflected in the grant control totals, the funds were not included in the active budget in TEAM. See screen shot from example below.

When TEAM grants with “Special Condition Amounts” were migrated to TrAMS, the special condition amount became part of the overall budget and is adding it to the other non-FTA amounts (the state and local amounts). The special condition amount is being added to Line N (Total Recipient Share Required) in the FFR.

**INTERIM REPORTING GUIDANCE:** Recipients who believe that the value of Line N (Total Recipient Share Required) that is displaying is higher than the actual non-FTA share required should report the amount of non-FTA funds they believe to be correct and use the submission comment to clarify that the value of Line N (Total Recipient Share Required) is too high and the amount that they believe it should be. Similarly, FTA staff who believe that the recipient share reported on a final FFR is correct even though it may not equal Line N (Total Recipient Share Required) should use the notes section to note why Line N (Total Recipient Share Required) may be higher in value in error.

**FUTURE MODIFICATION:** FTA has logged a system change regarding this topic. Upon completion of the change the “Special Condition Amount” will no longer be included in Line N (Total Recipient Share Required).

**Project Information**

General | Control Totals | UZA/Cong Dist | Earmarks | Security

Recipient: 1209 SMART  
SUBURBAN MOBILITY AUTHORITY FOR REGIONAL TRANSPORTATION

Project: MI-90-X758-04 FY 2012 5307 Gov. Appnt. for LETC

	Amendment	Project	
Gross Project Cost:	\$80,634.00	\$3,585,086.00	Special Condition: None
Adjustment Amt:	\$0.00	\$0.00	Spec Cond Tgt Date:
Total Eligible Cost:	\$80,634.00	\$3,585,086.00	Spec Cond Eff Date:
Total FTA Amount:	\$7,385.00	\$2,043,518.00	Est Oblig Date:
Total State Amount:	\$0.00	\$210,655.00	Pre-Award Authority: Yes No
Total Local Amount:	\$73,249.00	\$1,330,913.00	Fed Debt Delinquent: Yes No
Other Federal Amt:	\$0.00	\$0.00	Final Budget: Yes No
Special Cond Amount:	\$0.00	\$0.00	

**Federal Debt Delinquency Detail**

100%

### 4. FFRs impacted by the non-add scope glitch showing incorrect Total Federal Funds Authorized amounts.

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In the Spring of 2016, FTA became aware of a technical glitch in TrAMS that caused TEAM grants with non-add scopes in their budget to become additive if a recipient took an action, such as creating a budget revision, amendment, or closeout amendment on the grant.

FTA implemented a fix to the underlying issue on June 7, however, if a recipient took an action on one of these grants prior to June 7, then the Total Federal Funds Authorized line (Line E) may contain an incorrect amount that includes the funds associated with the non-add scope.

Award-Budget#	Budget-Item	FTA Amount	Non-FTA Amount	Total Eligible Amount
111-00	BUS - ROLLING STOCK	\$589,300.00	\$122,407.00	\$711,707.00
	11.12.04 BUY REPLACEMENT	\$427,435.00	\$87,547.00	\$514,982.00
	11.12.15 BUY REPLACEMENT VAN	\$158,395.00	\$32,565.00	\$191,560.00
	11.12.16 BUY ASSOC CAR MAINT ITEMS	\$3,870.00	\$3,795.00	\$6,165.00
999-00	OTHER	\$25,600.00	\$6,400.00	\$32,000.00
	11.62.20 PURCHASE MISC COMMUNICATIONS EQUIP	\$25,600.00	\$6,400.00	\$32,000.00

**Financial Status Log**

Transactions	Previous	Current	Cumulative
A. Federal Cash on Hand at Beginning of Period	\$0	\$0	\$0
B. Federal Cash Receipts	\$161,865	\$0	\$161,865
C. Federal Cash Disbursements	\$161,865	\$0	\$161,865
D. Federal Cash on Hand at End of Period (A + B - C)	\$0	\$0	\$0
<b>E. Total Federal Funds Authorized</b>			<b>\$614,900</b>
F. Federal Share of Expenditures	\$161,865	\$0	\$161,865

**INTERIM REPORTING GUIDANCE:** Recipients impacted by this issue should use the submission comments narrative field to note that the award is displaying incorrect Federal funds authorized in Line E and note the correct amount.

**FUTURE MODIFICATION:** FTA will work to make a data change to the FFRs impacted by the non-add scope issue to show the correct amount of Federal Funds Authorized for future reporting quarters.

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