

hard copies of the reports to TrAMS and notify the regional office when the revised reports are submitted.

GOVERNING DIRECTIVE

2 CFR 200.329 Monitoring and reporting program performance

(a) Monitoring by the recipient and subrecipient. The recipient and subrecipient is responsible for oversight of the Federal award. The recipient and subrecipient must monitor their activities under Federal awards to ensure they are compliant with all requirements and meeting performance expectations. Monitoring by the recipient and subrecipient must cover each program, function, or activity. See also § 200.332.

(c) Submitting performance reports.

(1) The recipient or subrecipient must submit performance reports as required by the Federal award. Intervals must be no less frequent than annually nor more frequent than quarterly except if specific conditions are applied (See § 200.208). Reports submitted annually by the recipient or subrecipient must be due no later than 90 calendar days after the reporting period. Reports submitted quarterly or semiannually must be due no later than 30 calendar days after the reporting period. Alternatively, the Federal agency or pass-through entity may require annual reports before the anniversary dates of multiple-year Federal awards. The final performance report submitted by the recipient must be due no later than 120 calendar days after the period of performance. A subrecipient must submit a final performance report to a pass-through entity no later than 90 calendar days after the conclusion of the period of performance. See also § 200.344. The Federal agency or pass-through entity may extend the due date for any performance report with justification from the recipient or subrecipient.

(2) As appropriate in accordance with above mentioned performance reporting, these reports will contain, for each Federal award, brief information on the following unless other data elements are approved by OMB in the agency information collection request:

(i) A comparison of actual accomplishments to the objectives of the Federal award established for the period. Where the accomplishments of the Federal award can be quantified, a computation of the cost (for example, related to units of accomplishment) may be required if that information will be useful. Where performance trend data and analysis would be informative to the Federal awarding agency program, the Federal awarding agency should include this as a performance reporting requirement.

(ii) The reasons why established goals were not met, if appropriate.

(iii) Additional pertinent information including, when appropriate, analysis and explanation of cost overruns or high unit costs.

(d) Construction performance reports. Federal agencies or pass-through entities rely on on-site technical inspections and certified percentage of completion data to monitor progress under Federal awards for construction. Therefore, the Federal agency or pass-through entity may require additional performance reports when necessary to ensure the goals and objectives of Federal awards are met.

(e) Significant developments. When a significant development that could impact the Federal award occurs between performance reporting due dates, the recipient or subrecipient must notify the

Federal agency or pass-through entity. Significant developments include events that enable meeting milestones and objectives sooner or at less cost than anticipated or that produce different beneficial results than originally planned. Significant developments also include problems, delays, or adverse conditions which will impact the recipient's or subrecipient's ability to meet milestones or the objectives of the Federal award. When significant developments occur that negatively impact the Federal Award, the recipient or subrecipient must include information on their plan for corrective action and any assistance needed to resolve the situation.

(f) The Federal agency or pass-through entity may make in-person or virtual site visits as warranted.

(g) The Federal agency may waive any performance report that is not necessary to ensure the goals and objectives of the Federal award are being achieved.

FTA Circular 5010.1E, Chapter. III, Section 3. Reporting Requirements

- a. Milestone Progress Reports (MPR). The MPRs must be submitted for each active Award. The MPR is the primary written communication between the recipient and FTA. This report must be submitted electronically. If only operating assistance is included in the Award, the reporting requirements are limited to the actual dates when all federal assistance has been expended.

The information provided in MPR reports should be as complete as possible, highlighting progress toward project objectives and any potential problem areas.

Each MPR must include the following data as appropriate:

- (1) The current status, at a minimum, of each milestone that has passed during the prior reporting period, within an active Award. FTA, at its discretion, may request a recipient to update each milestone within an active Award. MPRs should identify:
 - a) The actual completion dates for any milestones completed during the reporting period, and
 - b) Any revised dates when any original (or last revised) completion dates were not met.
 - c) If the milestone date exceeds the Award end date, the recipient should consult the FTA Regional Office to determine if the change to the Award end date will be made through a budget revision or an amendment.
- (2) A narrative of the activity status, any problems encountered in implementation, specification preparation, bid solicitation, resolution of protests, and third-party contract Awards.
- (3) A detailed discussion of all Award Budget or schedule changes.
- (4) An explanation of why scheduled milestones or completion dates were not met.
- (5) Identification of problem areas and a narrative on how the problems will be solved.
- (6) A discussion of the expected impacts and the efforts to recover from the delays.
- (7) An analysis of each significant project cost variance: Completion and acceptance of equipment and construction or other work should be discussed, together with a breakout

of the costs incurred and those costs required to complete the project. Use quantitative measures, such as hours worked, sections completed, or units delivered.

- (8) A list of all outstanding claims exceeding \$100,000, and all claims settled during the reporting period. This list should be accompanied by a brief description, estimated costs, and the reasons for the claims.
 - (9) A list of all potential and executed change orders, as defined in Circular 4220.1, and amounts exceeding \$100,000, pending or settled, during the reporting period. This list should be accompanied by a brief description. Identification of change orders does not imply notification, acceptance, or approval of budgetary changes that might be required.
 - (10) A list of claims or litigation involving third-party contracts and potential third-party contracts that:
 - a) Have a value exceeding \$100,000;
 - b) Involve a controversial matter, irrespective of amount; or
 - c) Involve a highly publicized matter, irrespective of amount.
 - (11) A list of all real property acquisition actions, including just compensation, property or properties under litigation, administrative settlements, and condemnation for each parcel during the reporting period.
 - (12) All rolling stock ALIs must include a milestone for Contract Award.
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TC-AM4. Are Program of Projects (POP) Status Reports complete and submitted on time?

BASIC REQUIREMENT

Designated recipients of Sections 5310 and 5311 funds must submit POP Status Reports to FTA on the status of subrecipients' projects.

APPLICABILITY

Designated 5310 and 5311 recipients with subrecipients

DETAILED EXPLANATION FOR REVIEWER

Designated recipients of Sections 5310 and 5311 funds with subrecipients must submit POP status reports for each open award annually (prior to October 31), except designated 5310 recipients in large urbanized areas with awards exceeding \$2 million which must report quarterly. If the required information is not included in the award budget and the MPRs, these reports should be attached to the recipient's corresponding MPR in TrAMS. The purpose of the report is to ensure that award budgets are updated at least at the required reporting intervals and to ensure that recipients report key information on subrecipient projects. Limiting the reporting to required intervals saves recipients from updating budgets in TrAMS every time subrecipient project budgets change. Some recipients submit updated POPs and budget revisions more frequently. FTA has accepted these POPs in lieu of annual or quarterly submissions.

Reports must include:

1. Updated POP for each approved award that contains active projects reflecting revised project descriptions, changes in projects from one category to another, and adjustments within budget

categories. Appendix D in FTA C. 9040.1G and Appendix B in FTA C. 9070.1G present sample POPs.

2. Budget revisions for changes in line item budgets, if required by the regional office.
3. Significant civil rights compliance issues, such as legal action or litigation against the recipient or subrecipients under the Americans with Disabilities Act, Title VI of the Civil Rights Act of 1964, or Equal Employment Opportunity, or Disadvantaged Business Enterprise (DBE) requirements. This requirement is limited to statutory and regulatory authorities only.
4. Notable accomplishments or problems involving subrecipients.

FLEXIBILITIES AND ADMINISTRATIVE RELIEF

Per OMB Memorandum M20-17, a recipient may delay submission of financial, performance, and other reports up to three (3) months beyond the normal due date. Recipients may continue to draw down Federal funds without the timely submission of these reports. However, these reports must be submitted at the end of the postponed period. Therefore, due dates for quarterly MPRs and FFRs for the period ended March 31, 2020, would be extended from April 30, 2020, to July 30, 2020. Reports selected for review that were not submitted within 90 days of the original due date would be considered late. However, this flexibility was not extended beyond June 16, 2020, unless FTA provided an extension.

INDICATORS OF COMPLIANCE

- a. *Did the recipient submit all status reports on time? If not, how many reports were missing/late during any reporting period?*

Awards reviewed	-
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Late or missing POP Status Reports by due date					
Year	Quarter 1 (Jan 1 – Jan 30)	Quarter 2 (Apr 1 – Apr 30)	Quarter 3 (July 1 – July 30)	Quarter 4/Annual (Oct 1 – Oct 31)	
	5310	5310	5310	5310	5311
FY 20XX	-	-	-	-	-

- b. *Do status reports include an updated POP for each approved award that contains active projects?*
- c. *Does the updated POP reflect revised project descriptions, changes in projects from one category to another, and adjustments within budget categories?*
- d. *Were any changes to line-item budgets for the award submitted as budget revisions?*
- e. *Were any significant civil rights compliance issues addressed?*

INSTRUCTIONS FOR REVIEWER

Sample at least three awards for the most recent reporting period to determine if the recipient submitted reports on time and included the required information for the POP Status Reports as detailed in indicators above. If there is a pattern of late reporting, discuss with the regional office. Ask the regional office if it

requires annual budget revisions. Ask the regional office if it only requires recipients to submit POPs only when POPs in TrAMS are outdated.

If changes were made to line item budgets, verify these were submitted as budget revisions.

Discuss with the FTA Regional Civil Rights Officer whether or not the recipient had any significant civil rights compliance issues. If so, verify they were included in the status reports.

During the site visit, discuss any concerns noted.

POTENTIAL DEFICIENCY DETERMINATION

The recipient is deficient if it does not submit POP Status Reports or the reports do not include all the required information.

DEFICIENCY CODE TC-AM4-1: POP Status Reports missing or lacking required information

SUGGESTED CORRECTIVE ACTION: The recipient must submit in TrAMS the Annual POP Status Reports for the past year and submit procedures for submitting the reports with the required information at the required interval.

GOVERNING DIRECTIVE

FTA Circular 9040.1G, Chapter. V, Section 19. Reporting Requirements

- a. Annual Program of Projects Status Reports. By October 31 each year, the state shall submit to FTA a program status report for each active grant, covering the twelve-month period ending September 30. Status reports are intended to meet minimal program information needs at the regional and national levels. Reports should include an updated program of projects for each approved grant that contains active projects. The updated program of projects should reflect revised project descriptions, changes in projects from one category to another, and adjustments within budget categories. The updated program of projects can be attached in the electronic status report. If revisions to the program of projects result in changes to the line item budget for the grant, these changes should be submitted as budget revisions. Significant civil rights compliance issues occurring during the year (such as Title VI, Equal Employment Opportunity [EEO], or Disadvantaged Business Enterprise [DBE] complaints against the state or subrecipients) should be addressed in the annual status report. In addition, the state may report notable accomplishments or problems involving Section 5311 subrecipients.

FTA Circular 9070.1G, Chapter. VI, Section 23. Reporting Requirements

- a. Annual Program of Projects Status Reports. By October 31 each year, the state or designated recipient should submit to FTA a program status report for each active grant, covering the twelve-month period ending September 30. Designated recipients in large urbanized areas must submit quarterly status reports. The status reports should be submitted electronically and are intended to meet minimal program information needs at the regional and national levels. Reports should include an updated POP for each approved grant that contains active projects. The updated POP should reflect revised project descriptions, changes in projects from one category to another, and adjustments within budget categories, if applicable. The updated POP can be imported as text into the project summary section of the electronic status report.

If revisions to the POP result in changes to the line item budget for the grant, these changes should be submitted as budget revisions. Significant civil rights compliance issues occurring during the year (such as Title VI, Equal Employment Opportunity [EEO], or Disadvantaged Business Enterprise [DBE] complaints against the recipient or subrecipients), should be

addressed in the annual status report. In addition, the recipient may report notable accomplishments or problems involving Section 5310 subrecipients.

FTA Dear Colleague Letter on Risk-Based Reporting Policy, October 9, 2017

OMB Memorandum M-20-17, “Administrative Relief for Recipients and Applicants of Federal Financial Assistance Directly Impacted by the Novel Coronavirus (COVID-19) due to Loss of Operations,” March 19, 2020

10. Extension of financial, performance, and other reporting. (2 CFR§ 200.327, 2 CFR§ 200.328)

Awarding agencies may allow grantees to delay submission of financial, performance and other reports up to three (3) months beyond the normal due date. If an agency allows such a delay, grantees will continue to draw down Federal funds without the timely submission of these reports. However, these reports must be submitted at the end of the postponed period. In addition, awarding agencies may waive the requirement for recipients to notify the agency of problems, delays or adverse conditions related to COVID-19 on a grant by grant basis (200 CFR 200.328(d)(l)).

TC-AM5. Does the recipient ensure timely expenditure of funds and close out of awards?

BASIC REQUIREMENT

The recipient must expend awards timely and close out projects and awards at the end of the period of performance or when award's scope of work is completed.

APPLICABILITY

All recipients

DETAILED EXPLANATION FOR REVIEWER

FTA expects projects to be completed within the award's period of performance and potential delays updated in progress reports. However, noting delays or proposing date changes in the MPR is not sufficient to change the period of performance. The period of performance may only be changed in TrAMS via an amendment or budget revision.

For Sections 5305, 5307, 5309, and 5339 projects, a good “rule of thumb” is to complete the project within the period of availability of funds. Once award funds are past the period of availability, the ability to amend the award to change the scope is limited, thus restricting the use of remaining funds to the original scope. For large, complicated construction or technology projects, completing the project and closing the award within the period of availability may not be feasible.

Sections 5310 and 5311 programs of projects should be implemented within two to three years of award approval. Recipients should take into account the status of current awards before awarding a subrecipient an award for a new project.

Funds deobligated within the period of availability could be available for re-obligation to a new award. The following table shows the period of availability of funds for selected programs.

Period of Availability of Funds	
Program	MAP-21/FAST Act
5305	Year of apportionment plus 3
5307	Year of apportionment plus 5
5309 discretionary	Year of apportionment plus 4
5310	Year of apportionment plus 2
5311	Year of apportionment plus 2
5329	Year of apportionment plus 2
5337	Year of apportionment plus 3
5339	Year of apportionment plus 3

The recipient must initiate award closeout with subrecipients no later than 90 or 120 days after the end of the period of performance or when the award's scope of work is completed. Recipients may not excessively prolong the life of the award merely for the purpose of expending all award funds, even if there is additional time remaining in the period of performance. Awards should be closed when the scope of work is completed; if funds remain these should be deobligated as part of the award closeout. Frequently, recipients allow small balances in completed projects to delay closeout. The recipient should have procedures for tracking project funds and reprogramming unused balances to other projects or closing out the award if funds cannot be utilized.

A final FFR, MPR, reconciled budget, and, for Sections 5310 and 5311 awards, POP, are required at the time of closeout. It is not necessary to wait for the single audit or final indirect cost rates before closing an award.

Examples of good award management practices include:

- 1) As part of the annual award development process, identify available funds in existing awards before applying for new funds.
- 2) Unless directed by the region, apply for remaining apportionments in the next year's award instead of amending awards to add apportionment balances. An award may contain multiple years' apportionments.
- 3) Spend oldest funds first for on-going expenses such as program administration (financial purpose code (FPC) 6), operating assistance (FPC 4), ADA complementary paratransit (FPC 8), and preventive maintenance (FPC 0).
- 4) Accumulate program administrative expenses in a generic account and then draw from the oldest award with available program administrative funds instead of charging the expenses directly to awards.
- 5) Set project time limits (less than two years).

- 6) Transfer small remaining balances to new line items.
- 7) Move delayed projects to newer awards and active projects to older awards.
- 8) Deobligate project balances and reapply for funds (if within period of availability and allowed by the FTA regional office).
- 9) Regularly reconcile balances with those in TrAMS.
- 10) Tie third party contracts to projects, then tie projects to award.
- 11) When funding a project out of multiple awards, develop a drawdown plan.
- 12) When funding a project out of multiple awards, charge retainage to the newest award (and report it as an unliquidated obligation) to enable the closing of older awards.

FTA places a priority on closing out awards for which activity has ceased. FTA identifies awards that should be potentially closed out as those that are 100 percent disbursed or those that were obligated more than three years before and have not had a disbursement within the past 12 months.

Awards that have been inactive for a substantial length of time should also be closed. Inactivity may be a result of delays in project implementation or lack of resources.

If an award has been delayed for a substantial period of time and the recipient does not have a reasonable explanation, FTA may determine that the funds should be deobligated and the award closed. Occasionally, a project may be delayed indefinitely because of factors beyond the recipient's control. If there is no realistic chance of a project going forward, FTA will deobligate the funds and make them available for other projects that are ready to proceed.

FLEXIBILITIES AND ADMINISTRATIVE RELIEF

Recipients with awards that expired (the period of performance ended) prior to June 16, 2020, may request an extension by submitting written notice to FTA regarding the reporting delay. This delay in submitting closeout reports may not exceed one year after the award expires. (OMB Memorandum M-20-17, Appendix A at 12, which authorized this flexibility, expired June 16, 2020 and was rescinded per OMB Memorandum M-20-26).

INDICATORS OF COMPLIANCE

- a. *As part of the development of award applications, does the recipient look to available funds in existing awards before applying for new funds?*
- b. *Does the recipient take into account the status of current awards before awarding a subrecipient a subaward for a new project?*
- c. *Does the recipient have any delayed or inactive awards that should be closed? If the recipient has any inactive awards that should not be closed, review the recipient's explanation why.*
- d. *Do the recipient's procedures for initiating closeout with subrecipients ensure that the closeout occurs within 90 days after the award end date or when funds are expended/reassigned and all work activities for the project are completed before the end date?*
- e. *Do the recipient's procedures for initiating closeout with subrecipients ensure that the closeout occurs by the time the award is closed with FTA?*

- f. Does the recipient initiate award closeout with FTA within 90 days of completion of all activity in the POP and/or after the applicable Federal assistance has been expended for all eligible costs?
- g. Did the recipient experience any delay in submitting closeout reports for awards closed between January 20 and June 16, 2020 due to the COVID-19 public health emergency?
 - o If yes, did the recipient submit a written notice to FTA regarding the reporting delay?
 - o If yes, did the recipient submit closeout reports within one year after the period of performance for the award?

INSTRUCTIONS FOR REVIEWER

Review procedures for documentation of award management and closeout processes. Review the projected closeout dates for open awards. For on-going expenses, such as operating assistance, determine whether the recipient draws from the oldest funds first. Identify awards that are old, have small balances remaining, or are more than three years old and have not had disbursement activity within the past 12 months. Review progress reports in TrAMS and other correspondence to identify major delays in projects or, if and when, projects have been completed. Prior to the site visit, discuss the status of awards with FTA regional office staff.

Review state/program management plans and subrecipient agreements for time limits on subawards. Obtain and review a schedule for closing all open awards. During the site visit, discuss award management procedures and the status of any delayed or inactive awards that should be closed.

FLEXIBILITIES AND ADMINISTRATIVE RELIEF

For any awards closed between January 20 and June 16, 2020, discuss with the FTA regional office if the recipient experienced any delays in submitting closeout reports. If so, review TrAMS to obtain documentation that the recipient submitted written notice to the FTA regarding the reporting delay. Confirm that the reporting delay did not exceed one year after the period of performance for the award.

POTENTIAL DEFICIENCY DETERMINATION

The recipient is deficient if it does not initiate award closeout timely, has open awards that should be closed or implements procedures that delay award closeout.

DEFICIENCY CODE TC-AM5-1: Inactive award/untimely closeouts

SUGGESTED CORRECTIVE ACTION 1: The recipient must submit an award closeout plan.

SUGGESTED CORRECTIVE ACTION 2: The recipient must submit more effective procedures for award management (spending older funds first, tracking project progress, identifying project balances, reprogramming unused project funds to other projects, reassigned older projects to newer awards, or closing out projects) to enable it to close awards more timely.

SUGGESTED CORRECTIVE ACTION 3: The recipient must work with the FTA regional office to revise award budgets to ensure funds can be spent and drawn down in active awards.

SUGGESTED CORRECTIVE ACTION 4: The recipient must work with the FTA regional office to deobligate funds and close awards if funds remain in inactive awards or if projects are indefinitely delayed.

GOVERNING DIRECTIVE

2 CFR 200.344 Closeout

- (a) The Federal awarding agency or pass-through entity will close out the Federal award when it determines that all applicable administrative actions and all required work of the Federal award have been completed. When the recipient or subrecipient fails to complete the requirements, the Federal awarding agency or pass-through entity must proceed with close out based on the information available. This section specifies the administrative actions required at the end of the period of performance.
- (b) The recipient must submit all reports (financial, performance, and other reports required by the Federal award), no later than 120 calendar days after the conclusion of the period of performance. A subrecipient must submit all reports (financial, performance, and other reports required by a subaward) to the pass-through entity no later than 90 calendar days (or an earlier date as agreed upon by the pass-through entity and subrecipient) after conclusion of the period of performance. The Federal awarding agency or pass-through entity may approve extensions when requested and justified by the non-Federal entity, as applicable.
- (c) The recipient must liquidate all financial obligations incurred under the Federal award no later than 120 calendar days after the conclusion of the period of performance. A subrecipient must liquidate all financial obligations incurred under a subaward no later than 90 calendar days after the conclusion of the period of performance of the subaward (or an earlier date as agreed upon by the pass-through entity and subrecipient). When justified, the Federal agency or pass-through entity may approve extensions for the recipient or subrecipient.
- (d) The Federal agency or pass-through entity must not delay payments to the recipient or subrecipient for costs meeting the requirements of subpart E of this part.
- (e) The recipient or subrecipient must promptly refund any unobligated funds that the Federal agency or pass-through entity paid and that are not authorized to be retained. See OMB Circular A-129 and see §200.346.
- (f) The Federal agency or pass-through entity must make all necessary adjustments to the Federal share of costs after closeout reports are received (for example, to reflect the disallowance of any costs or the deobligation of an unliquidated balance).
- (g) The recipient or subrecipient must account for any property acquired with Federal funds or received from the Federal Government in accordance with §§200.310 through 200.316 and 200.330.
- (h) The Federal agency must make every effort to complete closeout actions no later than one year after the end of the period of performance. If the indirect cost rate has not been finalized and would delay closeout, the Federal agency is authorized to mutually agree with the recipient to close an award using the current or most recently negotiated rate. However, the recipient is not required to agree to a final rate for a Federal award for the purpose of prompt closeout.
- (i) If the recipient does not comply with the requirements of this section, including submitting all final reports, the Federal agency must report the recipient's material failure to comply with the terms and conditions of the Federal award in SAM.gov. A Federal agency must use the Contractor Performance Assessment Reporting System (CPARS) to enter or amend information in SAM.gov. Federal agencies may also pursue other enforcement actions as appropriate. See § 200.339.

FTA Circular 5010.1E, Chapter III: Administration of the Award

1. **AWARD CLOSEOUT.** Closeout, in general, is the term used to signify the process by which the recipient and FTA agree that all activities approved for the Award have been completed and/or the federal assistance awarded has been expended for eligible costs. Recipients are required to close an Award 90 days after the end of the period of performance. FTA, or the recipient, may initiate the closeout process. Closeout, by either party, does not preclude FTA's ability to seek repayment or other remedies for a recipient's breach of the terms and conditions of the Grant or Cooperative Agreement.
 - a. **Closeout by Recipient.** The recipient is responsible to initiate closeout of the Award, within 90 days after the end of the period of performance, or after all approved activities are completed and/or the applicable federal assistance has been expended for all eligible costs. Any deviation from the approved Award must be documented in the closeout amendment...

FTA Circular 9040.1G, Chapter V Program Management and Administrative Requirements

1. **CLOSEOUT.** States should initiate project closeout with subrecipients within ninety days after all funds are expended and all work activities for the project are completed. The states should similarly initiate program of project closeout with FTA within ninety days after all work activities for the program of projects are completed. A final federal financial report (SF 424), final budget, and final program of projects must be submitted electronically via the FTA electronic award management system at the time of closeout.

FTA expects grants awarded for a specific program of projects to be completed within a reasonable, specified time frame, generally two to three years. If small amounts of funds remain in an inactive grant, the state should request that the funds be deobligated and the project closed out. If the deobligated funds are still within their period of availability, FTA can reobligate the funds in a new grant to the state along with other currently available funds. Otherwise, the deobligated funds lapse and are reapportioned by FTA among all the states in a subsequent year.

FTA Circular 9070.1G, Chapter VI Program Management and Administrative Requirements

2. **CLOSEOUT.** Recipients should initiate project closeout with subrecipients within ninety days after all funds are expended and all work activities for the project are completed. Recipients should similarly initiate POP closeout with FTA within ninety days after all work activities for the POP are completed. A final Federal Financial Report, final budget, and final POP must be submitted electronically via the electronic grant management system at the time of closeout.

FTA expects grants awarded for a specific POP to be completed within a reasonable, specified time frame, generally not to exceed two to three years. Although this circular provides recipients with a great deal of flexibility in developing and subsequently revising programs of projects, it is not FTA's intent that grants be continually revised or amended in ways that will excessively prolong the life of the grant, and consequently result in a large number of active Section 5310 grants. If small amounts of funds remain in an inactive grant, the recipient should request that the funds be deobligated and the project closed out. If the deobligated funds are still within their period of availability, FTA can reobligate the funds in a new grant to the recipient along with other currently available funds. Otherwise, the deobligated funds lapse and are reapportioned by FTA among states and UZAs in a subsequent year.

OMB Memorandum M-20-17, "Administrative Relief for Recipients and Applicants of Federal Financial Assistance Directly Impacted by the Novel Coronavirus (COVID-19) due to Loss of Operations," March 19, 2020

12. Extension of closeout. (2 CFR§ 200.343)

Awarding agencies may allow the grantee to delay submission of any pending financial, performance and other reports required by the terms of the award for the closeout of expired projects, provided that proper notice about the reporting delay is given by the grantee to the agency. This delay in submitting closeout reports may not exceed one year after the award expires.

FTA Frequently Asked Questions from FTA Grantees Regarding Coronavirus Disease 2019 (COVID-19).

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For grants that closed prior to June 16, 2020, a recipient should submit a written notice to FTA regarding the reporting delay. This delay in submitting closeout reports may not exceed one year after the award expires. OMB Memorandum M-20-17, Appendix A at 12 (expired June 16, 2020 and rescinded per OMB Memorandum M-20-26).

ISSUES/AREAS OF CONCERN FOR FTA AWARENESS

Did background research and/or onsite observations support any of the concerns below:

- Were any concerns identified in the recipient's award management procedures in the FTA's Oversight Assessment Tool (OAT)?
- Are there concerns about the organizational structure, staffing resources and/or turnover, experience, or training to ensure sufficient technical capacity for the administration of FTA award program?
- Any other potential issues or concerns about the recipient's technical capacity to manage FTA awards not covered previously in this section

REFERENCES

1. 49 U.S.C. Chapter 53, Federal Transit Laws
2. 2 CFR Parts 200 and 1201, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards"
3. FTA Circular 5010.1E, "Award Management Requirements"
4. FTA Circular 9040.1G, "Formula Grants for Rural Areas: Program Guidance and Application Instructions"
5. FTA Circular 9070.1G "Enhanced Mobility of Seniors and Individuals with Disabilities Program Guidance and Application Instructions"
6. Coronavirus Aid, Relief, and Economic Security Act
7. FTA's Frequently Asked Questions From FTA Grantees Regarding Coronavirus Disease 2019