

Federal Railroad Administration  
**Reimbursement Training**  
**April AASHTO Call**



April 25, 2013



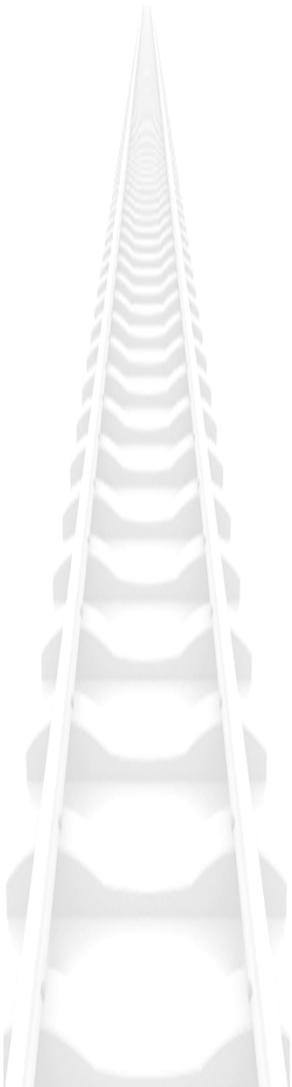
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## Agenda

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**The purpose of this training is to review the requirements, systems, timelines and processing involved in the reimbursement process, as well as to highlight leading practices to facilitate this process.**

- **Overview and Requirements**
  - About the reimbursement process
  - Eligibility to submit reimbursement requests
  - Preparation for submission
- **Submission Process**
  - When to submit
  - How to submit
  - Documents and forms for reimbursement submission
  - Delphi/e-Invoicing
  - Review and Payment
- **Leading Practices**





## Overview and Requirements: About the Reimbursement Process

Under the terms and conditions of the grant/cooperative agreement, a grantee may request reimbursement for incurred costs, provided they are eligible and in compliance with the obligations under the grant agreement (NGA).

***The NGA contains references to the payment method in the following places:***

### **Attachment 1, Section 7**

#### **7. Payment Method:**

Payment of FRA funding through FRA's Office of Financial Services, shall be made on a reimbursable basis whereby the Grantee will be reimbursed, after the submission of proper invoices, for actual expenses incurred.

The Grantee will use the Automated Clearing House (ACH) Electronic Vendor Payment method for transfer of reimbursed funds and submit an SF 270 form.

### **Attachment 2, Section 7**

#### **7. Payments:**

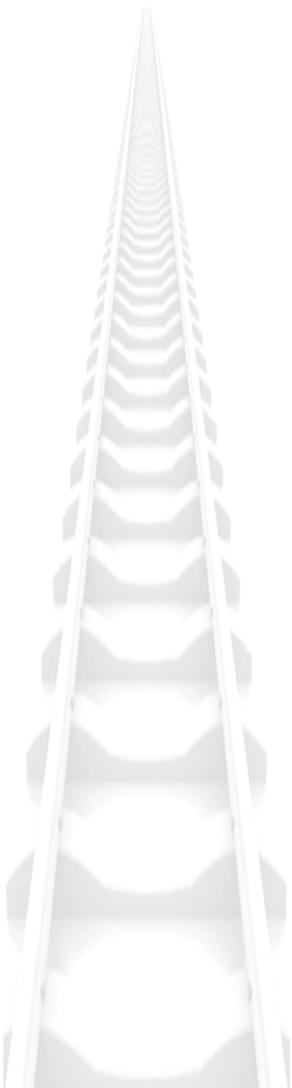
**a. Request by the Grantee for Payment.** The Grantee's request for payment of the Federal share of allowable costs shall be made to FRA at the address shown in Section 7 of Attachment 1, Special Provisions, and will be acted upon by FRA as set forth in this section. Each payment made to the Grantee must comply with Department of the Treasury regulations, "Rules and Procedures for Funds Transfers," 31C.F.R. Part 205. To receive a Federal assistance payment, the Grantee must:

- 1) Have demonstrated or certified that it has made a binding commitment of non-Federal funds, if applicable, adequate when combined with Federal payments, to cover all costs to be incurred under the Project to date. A Grantee required by Federal statute or this Agreement to provide contributory



## Overview and Requirements: Eligibility requirements to submit reimbursement requests

Eligibility	Requirements
<b>There is an active award</b>	<ul style="list-style-type: none"><li>• The grantee has an active grant/cooperative agreement</li><li>• An approved budget is on file with FRA</li><li>• The requested federal funds were expended during the approved period of performance</li><li>• The expenditures to be requested (or counted as match) were obligated during the period of performance specified in the NGA</li></ul>
<b>All current progress/financial reports and certifications have been submitted to FRA</b>	<ul style="list-style-type: none"><li>• 1511 (ARRA)</li><li>• Quarterly 1512 Report (ARRA)</li><li>• Quarterly SF-425 Federal Financial Report</li><li>• Quarterly Progress Report</li></ul>
<b>The project is on-track and in compliance with all terms and conditions of the award</b>	<ul style="list-style-type: none"><li>• The grantee is making adequate and timely progress towards project completion</li><li>• Special conditions, if applicable, pertaining to the expenditures, have been met and removed</li><li>• Required deliverables have been submitted and approved</li><li>• Any deviations from the approved budget have been discussed with FRA, if less than 10% of any task, and approved, if greater than 10% of any task</li><li>• Federal share of total expenditures to date does not exceed the authorized amount in the NGA</li><li>• There are no unaddressed findings from FRA monitoring</li></ul>





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## Overview and Requirements: Preparing to submit a reimbursement request

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Before submitting a reimbursement request in Delphi/e-Invoicing:

- Check eligibility, by reaching out to the grant manager if necessary
- **Ensure that all costs, Federal AND matching, are *reasonable, allowable and allocable* per the Statement of Work and approved budget**
  - FRA will only reimburse for, or count as match, expenditures that are specifically approved in the grant agreement's statement of work and approved budget
- Ensure that the funds requested are only for incurred and expended costs
- Provide documentation in Delphi/e-Invoicing to support the request
  - Complete the *SF-270 – Request for Advance or Reimbursement* form
  - Provide a payment summary worksheet or other documentation, summarizing the costs



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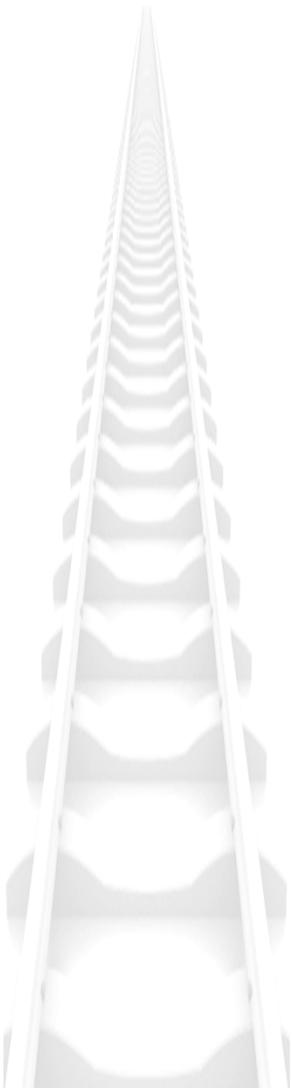
## Submission Process: Timeline

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There is no official timetable for submitting reimbursement requests, but FRA encourages grantees to seek reimbursement on a monthly or quarterly basis.

Grantees may submit reimbursement requests on an as-needed basis as long as:

- The request is for actual costs incurred
- Expenditures comply with the Uniform Administrative Requirements (49 CFR 18) and Cost Principles for State, Local and Indian Tribal Governments (2 CFR 225)
- The expenses were incurred within the grant's period of performance
- The grantee has not previously received reimbursement for the requested items
- There is not an active special condition preventing reimbursement
- The grantee has expended funds in an appropriate manner as described in the statement of work and approved budget
- The grantee can provide a completed SF-270 and documentation of expenditures





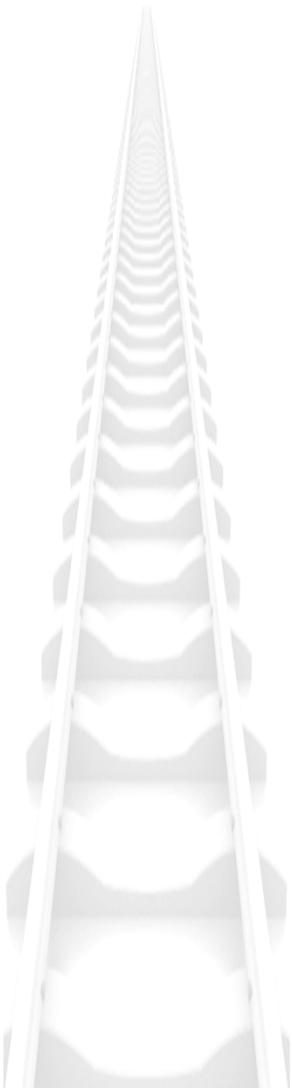
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## Submission Process: How-to

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To submit a reimbursement request for payment the grantee must:

- Have an active account with the Delphi/e-Invoicing system and be authorized by your organization to submit the request
- Complete the electronic SF-270 in Delphi/e-Invoicing
- Complete a payment summary worksheet that details incurred expenses against SOW tasks, OMB cost categories, and/or FRA Standard Cost Categories
- Provide any additional supporting documentation requested by the grant manager:
  - All payment related documents (e.g., receipts, invoices, time sheets) may be requested to support a reimbursement request
  - Documentation will also be requested during monitoring or audit
  - All grant records should be maintained for three years following the last grant action





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## Submission Process: What to submit - SF-270

<b>REQUEST FOR ADVANCE OR REIMBURSEMENT</b>  <small>(See instructions on back)</small>		OMB APPROVAL NO. <b>0348-0004</b>		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 REASON 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>	\$	\$	\$	\$ 0.00
b. Less: Cumulative program income				0.00
c. Net program outlays (Line a minus line b)		0.00	0.00	0.00
d. Estimated net cash outlays for advance period				0.00
e. Total (Sum of lines c & d)		0.00	0.00	0.00
f. Non-Federal share of amount on line e				0.00
g. Federal share of amount on line e				0.00
h. Federal payments previously requested				0.00
i. Federal share now requested (Line g minus line h)		0.00	0.00	0.00
j. Advances required by month, when requested by Federal grantor agency for use in making prescheduled advances	1st month			0.00
	2nd month			0.00
	3rd month			0.00
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)				\$ 0.00

SF-270, including instructions, can be found online at <http://www.whitehouse.gov/sites/default/files/omb/grants/sf270.pdf>

Box 8 - Denote the period for which the reimbursement is requested

Box 11a - Enter program outlays to date (net of refunds, rebates, and discounts)

Box 11f - Enter the Non-Federal share if applicable

Box 11i - Enter amount being requested. Ensure this matches what is entered into the Delphi/e-Invoicing system



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# Submission Process: What to submit - Sample Payment Summary Templates

A payment summary template can be used to aggregate costs incurred based on categories defined by OMB. This form is submitted in addition to the SF-270.

<b>Project:</b>													
<b>Invoice #</b>													
<b>Date:</b>													
Cost Category	Description	Authorized Amount			Billed Previously			Current Invoice			Balance		
		FRA funding	State DOT	SubTotal	FRA funding	State DOT	SubTotal	FRA funding	State DOT	SubTotal	FRA funding	State DOT	SubTotal
10	Track and Track Structures												
	Pass. Siding												
	Ballast												
	Undergrade Bridge												
20	Stations												
	Station building												
	Platforms												
	Escalators												
40	Sitework												
	Retaining Walls												
	Utility Relocation												
	<b>Subtotal Construction Cost</b>												
80	Professional Services												
	Final Design												
	Project												
90	Contingency												
	<b>Total</b>												

Costs are tracked by the FRA Standard Cost Category

The FRA Standard Cost Categories are detailed in the attached Excel file.



Microsoft Excel  
Worksheet





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## Submission Process: Delphi/e-Invoicing

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Delphi/e-Invoicing is FRA's official system for receiving and processing grantee reimbursement requests.

Grantees submit requests through Delphi/e-Invoicing where they are approved by FRA.

Delphi/e-Invoicing allows grantees to upload documents and complete an electronic SF-270.

### Delphi Links and Resources

#### Delphi FAQs

<http://www.dot.gov/connect/delphi-einvoicing-system-faqs>

#### Delphi Training Module for Grantees

[http://www.dot.gov/sites/dot.dev/files/asset\\_videos/DOT\\_GR\\_04-24-2012/lessons/index.html](http://www.dot.gov/sites/dot.dev/files/asset_videos/DOT_GR_04-24-2012/lessons/index.html)

#### Grant Recipient Desktop Training Manual

<http://www.dot.gov/mission/budget/grant-recipient-desktop-user-manual>

#### Delphi Helpdesk

1-866-641-3500, Option 4, Option 3



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## Submission Process: Review and Payment

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### **FRA Grant manager receives notice of pending payment request from the Delphi/e-invoicing system**

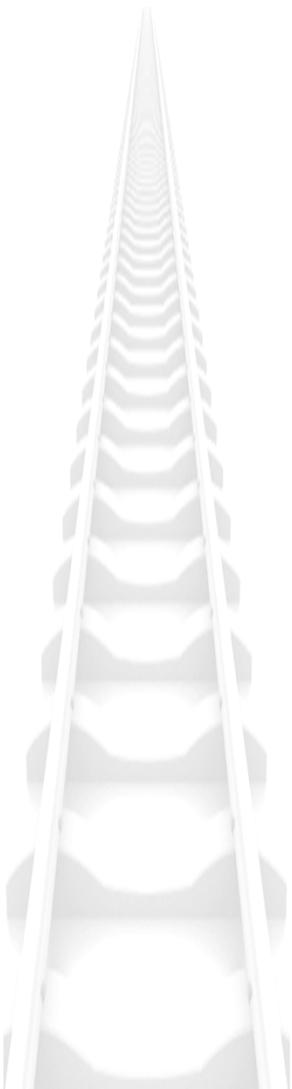
- As soon as the Grantee presses the submit button, the approver can view it
- If a reimbursement request in Delphi is rejected by a grant manager, it is deleted from the system and all information must be re-entered in a new request (there is no way to “edit” an invoice submitted via Delphi)

### **FRA’s review process is multi-tiered and typically includes:**

- A Grant Manager review of documentation submitted in Delphi/e-Invoicing
- A review of progress reports, deliverables, and other project information to ensure that the request is aligned with scope, schedule and approved budget
- Validation of project progress with FRA Regional Managers and other subject matter experts, as needed
- A request for additional documentation if needed

### **Transfer of funds**

- From the time of approval, payment takes one to three business days to transfer to the grantee’s bank account.
- Payments in excess of \$50 million will take longer because FRA must notify Treasury prior to releasing funds





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## Leading Practices

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- ✓ Avoid mistakes by checking with grant managers before submission via email and reviewing all submissions carefully
- ✓ Ensure that the information on reimbursement forms matches what is entered into Delphi/e-Invoicing *exactly*.
- ✓ Keep all invoices and documentation for three years after the close of the grant (or three years after close of last audit, if audit ends after the grant is already closed)
- ✓ Ensure no single payment request exceeds \$99,999,999, anything larger cannot be processed due to Delphi system limitations
- ✓ Allow additional processing time for payment requests over \$50 million, as FRA needs to notify Treasury of these requests/payments

### **Common mistakes to avoid:**

- Forms filled out incorrectly
- Match information is incorrect
- Previous request amounts are incorrect
- Costs are unreasonable, unallowable or un-allocable
- Supporting documentation (e.g., receipts) does not add up to requested amount



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# Questions?

For all future reimbursement questions and concerns,  
please contact your FRA grant manager via phone or email.

