

WSAB TOD SIP Implementation Program

ATTACHMENT C

REPORTING & EXPENDITURE GUIDELINES

REPORTING PROCEDURES

- * Attachment D (Quarterly Progress/Expense Report) is required for all projects. The Recipient shall be subject to and comply with all applicable requirements of the funding agency regarding project-reporting requirements. In addition, Recipient will submit a quarterly report to the LACMTA at AccountsPayable@metro.net or **P.O. Box 512296, Los Angeles, CA 90051-0296**. Please note that letters or other forms of documentation may **not** be substituted for Attachment D. Detailed invoicing instruction may be obtained from LACMTA’s WSAB TOD SIP staff.
- * The Quarterly Progress/Expense Report covers all activities related to the project and lists all costs incurred. It is essential that Recipient provide complete and adequate responses to all the questions. The expenses listed must be accompanied by supporting documentation with a clear explanation of the purpose and relevance of each expense to the project. Expenses must reflect the local match, including in-kind, charged to the project.
- * In cases where there are no activities to report, problems causing delays, a clear explanation, including actions to remedy the situation, must be provided.
- * Recipients are required to track and report on the project schedule. LACMTA will monitor the timely use of funds and delivery of projects. Project delay, if any, must be reported each quarter. Projects not delivered in a timely manner will be reevaluated by LACMTA as part of its annual budget recertification of funds and considered under the deobligation process.
- * The Quarterly Progress/Expenditure Report is due to the LACMTA as soon as possible after the close of each quarter, but no later than the following dates for each fiscal year:

<i>Quarter</i>	<i>Report Due Date</i>
July – September	November 14
October – December	February 14
January – March	May 15
April – June	August 14

Upon completion of the Project a final invoice that includes project's final evaluation must be submitted.

CONTRACT MANAGEMENT

Program and contract management shall be administered by the Recipient staff. Recipient staff must clearly define roles of staff administration and management and may budget through the project to hire contract staff to assist in managing the program. The contractor or consultant must be defined in the WSAB TOP SIP Program application and scope of work. Contractor or consultant staff shall not be associated with the hiring of consultants to perform the development of planning or regulatory documents.

EXPENDITURE GUIDELINES

ELIGIBLE COSTS

Applicants will develop and submit a budget as part of the application. Funds awarded will not exceed the budget submitted and may be less if the key objectives can be achieved at lower costs. Any cost overruns shall be the responsibility of the applicant. The WSAB TOD SIP Program can fund:

- a. Both third party consulting costs and internal staff costs for staff directly providing services with respect to the project will be eligible for funding. Such eligible costs shall not include overtime costs.
- b. Costs associated with community outreach may include food, and non-cash incentives. Such proposed expenditures must be approved by Metro in advance of incurring costs.
- c. Administrative costs associated with staff labor is limited up to 10% of the funds, specifically for Category B and C, respectively, Implementation Program funding and Grant Matching funds.

NON-ELIGIBLE COSTS

- a. Third party consultants and contracted staff costs such as equipment, furniture, rental vehicles, mileage, food, office leases or space cost allocations.
- b. Applicant staff overtime costs, mileage reimbursements, travel, food and use of pool cars.

* Any activity or expense charged above and beyond the approved Attachment B (Scope of Work) **is considered ineligible** and will not be reimbursed by the LACMTA unless **prior written authorization** has been granted by the LACMTA Chief Executive Officer or his designee. Any expense charged to the project or local match, including in-kind, must be clearly and directly related to the project.

- * Any activity or expense charged as local match cannot be applied to any other LACMTA-funded or non-LACMTA-funded projects; activities or expenses related to a previously funded project cannot be used as local match for the current project.
- * Administrative cost is the ongoing expense incurred by the Recipient for the duration of the project and for the direct benefit of the project as specified in Attachment B (Scope of Work). Examples of administrative costs are personnel, office supplies, and equipment. As a condition for eligibility, all costs must be necessary for maintaining, monitoring, coordinating, reporting, and budgeting of the project. Additionally, expenses must be reasonable and appropriate to the activities related to the project. Ineligible expenses include Recipient staff mileage, meals, travel, vouchers for meals, etc.
- * LACMTA is not responsible for and will not reimburse any costs incurred by the Recipient prior to the execution of the Agreement, unless **written authorization** has been granted by the LACMTA Chief Executive Officer or his or her designee.
- * The Agreement is considered executed when the LACMTA Chief Executive Officer or his or her designee signs the document.

DEFINITIONS

- * Local Match: If local jurisdiction chooses to provide local matching funds, and where local match consists of “in-kind” contributions rather than funds, the following contributions may be included:
 - * Costs incurred by a local jurisdiction to complete the project successfully. Examples include planning, community outreach, internal CEQA document preparation, and related studies. In-kind contributions are limited to the personnel associated directly with the services provided (and exclusive of overtime costs) and exclude such items as office space allocations, equipment, vehicles, and similar costs.
 - * Donations of volunteer services dedicated to the project.
- * Allowable Cost: To be allowable, costs must be reasonable, recognized as ordinary and necessary, consistent with established practices of the organization, and consistent with industry standard of pay for work classification.
- * Excessive Cost: Any expense deemed “excessive” by LACMTA staff would be adjusted to reflect a “reasonable and customary” level. For a detailed definition of “reasonable cost”, please refer to the Federal Register *OMB Circulars A-87 Cost Principals for State and Local Governments; and A-122 Cost Principals for Nonprofit Organizations*.
- * In-eligible Expenditures: Any activity or expense charged above and beyond the approved Scope of Work is considered in eligible.