

the proposed construction activity and at a level of detail appropriate to that scope, which considers:

(1) Overall design of the facility or modification, and alternative designs;

(2) Materials and techniques used in construction or rehabilitation;

(3) Special or innovative conservation features that may be used;

(4) Fuel requirements for heating, cooling, and operations essential to the function of the structure, projected over the life of the facility and including projected costs of this fuel; and

(5) Kind of energy to be used, including:

(i) Consideration of opportunities for using fuels other than petroleum and natural gas, and

(ii) Consideration of using alternative, renewable energy sources.

(b) Compliance with the requirements of paragraph (a) of this section shall be documented as part of the Environmental Assessment or Environmental Impact Statement for projects which are subject to a requirement for one. Projects for which there is no environmental assessment or EIS shall document compliance by submission of appropriate material with the application for FTA assistance for actual construction.

(c) The cost of undertaking and documenting an energy assessment may be eligible for FTA participation if the requirements of Federal Management Circular 74-4 (A-87) are met.

(d) This requirement shall not apply to projects for which the final project application or environmental assessment have been submitted to FTA prior to October 1, 1980.

[45 FR 58038, Aug. 29, 1980]

PART 630—UNIFORM SYSTEM OF ACCOUNTS AND RECORDS AND REPORTING SYSTEM

- Sec.
 630.1 Purpose.
 630.2 Scope.
 630.3 Definitions.
 630.4 Requirements.
 630.5 Failure to report data.
 630.6 Late and incomplete reports.
 630.7 Failure to respond to questions.
 630.8 Questionable data items.
 630.9 Notice of FTA action.
 630.10 Waiver of reporting requirements.

630.11 Data adjustments.

630.12 Display of OMB control numbers.

APPENDIX TO PART 630—OVERVIEW AND EXPLANATION OF THE URBAN MASS TRANSPORTATION INDUSTRY UNIFORM SYSTEM OF ACCOUNTS AND RECORDS AND REPORTING SYSTEM

AUTHORITY: Sec. 111, Pub. L. 93-503, 88 Stat. 1573 (49 U.S.C. 1611); Secs. 303(a) and 304(c), Public Law 97-424, 96 Stat. 2141 (49 U.S.C. 1607); and 49 CFR 1.51.

SOURCE: 58 FR 4888, Jan. 15, 1993, unless otherwise noted.

§ 630.1 Purpose.

The purpose of this part is to prescribe requirements and procedures necessary for compliance with the Uniform System of Accounts and Records and Reporting System mandated by section 15 of the Federal Transit Act, as amended, 49 U.S.C. 1611, and to set forth the procedures for addressing a reporting agency's failure to comply with these requirements.

§ 630.2 Scope.

This part applies to all applicants and beneficiaries of Federal financial assistance under section 9 of the Federal Transit Act, as amended (49 U.S.C. 1607a).

§ 630.3 Definitions.

(a) Except as otherwise provided, terms defined in the Federal Transit Act, as amended (49 U.S.C. 1601 *et seq.*), are used in this part as so defined.

(b) Terms defined in the current editions of the Urban Mass Transportation Industry Uniform System of Accounts and Records and the annual Reporting Manual, are used in this part as so defined.

(c) For purposes of this part:

Administrator means the Federal Transit Administrator or the Administrator's designee.

Applicant means an applicant for assistance under section 9 of the Federal Transit Act, as amended.

Assistance means Federal financial assistance for the acquisition, construction, or operation of public mass transportation services.

Beneficiary means any organization operating and delivering urban transit services that directly receives benefits

from assistance under section 9 of the Federal Transit Act, as amended.

Chief Executive Officer (CEO) means the principal executive in charge of and responsible for the reporting agency.

Current edition of the Urban Mass Transportation Industry Uniform System of Accounts and Records and the Reporting Manual means the most recently issued edition of the reference documents.

Days mean calendar days.

The Federal Transit Act means the Federal Transit Act, as amended (49 U.S.C. 1601a et seq.)

Mass Transportation Agency or transit agency means an agency authorized to transport people by bus, rail, or other conveyance, either publicly or privately owned, and which provides to the public general or special service (but not including school, charter, or sightseeing service) on a regular and continuing, scheduled or unscheduled, basis. Transit agencies are classified according to the mode of transit service operated. A multi-mode transit agency operates two or more modes, which are defined in the current editions of the Urban Mass Transportation Industry Uniform System of Accounts and Records and the Reporting Manual.

Reference Document(s) means the current editions of the Urban Mass Transportation Industry Uniform System of Accounts and Records, and the Reporting Manual. These documents are subject to periodic revision. Beneficiaries and applicants are responsible for using the current editions of the reference documents.

Reporting agency means the agency required to submit a report under section 15.

§ 630.4 Requirements.

(a) *Uniform system of accounts and records.* Each applicant for and direct beneficiary of Federal financial assistance under section 9 of the Federal Transit Act must comply with the applicable requirements of the section 15 Uniform System of Accounts and Records, as set forth in the current edition of the “Urban Mass Transportation Industry Uniform System of Accounts and Records”; the “Reporting

Manual”; Circulars; and other reference documentation.

(b) *Reporting system.* Each applicant for, and direct beneficiary of, Federal financial assistance under section 9 of the Federal Transit Act must comply with the applicable requirements of the section 15 Reporting System, as set forth in the current edition of the “Urban Mass Transportation Industry Uniform System of Accounts and Records”; the “Reporting Manual”; Circulars; and other reference documentation.

(c) *Copies.* Copies of these referenced documents are available from the Federal Transit Administration, Office of Grants Management, Audit Review and Analysis Division, P.O. Box 61126, Washington, DC 20039-1126. These reference documents are subject to periodic revision. Revisions of these documents will be mailed to all persons required to comply and a notice of any significant changes in these reference documents will be published in FEDERAL REGISTER.

§ 630.5 Failure to report data.

Failure to report data in accordance with this part will result in the reporting agency being ineligible to receive any section 9 grants directly or indirectly (e.g., a public agency receiving The FTA funds through another public agency rather than directly from the FTA). This ineligibility applies to all reporting agencies without regard to the size of the urbanized area served by the reporting agency.

§ 630.6 Late and incomplete reports.

(a) *Late reports.* Each reporting agency shall ensure that its report is received by the FTA on due dates prescribed in the annual Reporting Manual. A reporting agency may request an extension of 30 days after the due date. The FTA will treat a failure to submit the required report by the due date as failure to report data under § 630.05.

(b) *Incomplete reports.* The FTA will treat any report or submission which does not contain all the necessary reporting forms, data, or certifications for services directly operated by the reporting agency in substantial conformance with the definitions, procedures, and format requirements set out in the

§ 630.7

section 15 Uniform System of Accounts and Records and Reporting System as failure to report data under § 630.05. The FTA will treat the submission of a report with incomplete data or missing forms for services provided under contract to the reporting agency by private or public carriers as failure to report data under § 630.05 provided that the reporting agency has exhausted all possibilities for obtaining this information.

§ 630.7 Failure to respond to questions.

The FTA will review each section 15 report to verify the reasonableness of the data submitted. If any of the data do not appear reasonable, the FTA will notify the reporting agency of this fact and request written justification to document the accuracy of the questioned data. Failure of a reporting agency to make a good faith written response to this request will be treated under § 630.5 as failure to report data.

§ 630.8 Questionable data items.

The FTA may enter a zero or adjust any questionable data item(s) in a reporting agency's section 15 report used in computing the section 9 apportionment. These adjustments may be made if any data appear inaccurate or have not been collected and reported in accordance with the FTA's definitions and/or confidence and precision levels, or if there is lack of adequate documentation or a reliable recordkeeping system.

§ 630.9 Notice of FTA action.

Before taking final action under § 630.5, § 630.6, § 630.7 or § 630.8, the FTA will transmit a written request to the reporting agencies to provide the necessary information within a specified reasonable period of time. The FTA will advise the reporting agency of its final decision in this regard.

§ 630.10 Waiver of reporting requirements.

Waivers of one or more sections of the reporting requirements may be granted at the discretion of the Administrator on a written showing that the party seeking the waiver cannot furnish the required data without unreasonable expense and inconvenience.

49 CFR Ch. VI (10-1-01 Edition)

Each waiver will be for a specified period of time.

§ 630.11 Data adjustments.

Errors in the data used in making the apportionment may be discovered after any particular year's apportionment is completed. If so, the FTA shall make adjustments to correct these errors in a subsequent year's apportionment to the extent feasible.

§ 630.12 Display of OMB control numbers.

All of the information collection requests in this part have been approved by the Office of Management and Budget under control number 2132-0008.

APPENDIX A TO PART 630—OVERVIEW AND EXPLANATION OF THE URBAN MASS TRANSPORTATION INDUSTRY UNIFORM SYSTEM OF ACCOUNTS AND RECORDS AND REPORTING SYSTEM

A. Introduction

Section 15 of the Federal Transit Act, as amended, provides for establishment of two information-gathering analytic systems: A Uniform System of Accounts and Records, and a Reporting System for the collection and dissemination of public mass transportation financial and operating data by uniform categories. The purpose of these two Systems is to provide information on which to base public transportation planning and public sector investment decisions. The section 15 system is administered by the Federal Transit Administration (FTA).

The Uniform System of Accounts and Records consists of:

- Various categories of accounts and records for classifying financial and operating data;
 - Precise definitions as to what data elements are to be included in these categories; and
 - Definitions of practices for systematic collection and recording of such information.
- While a specific accounting system is recommended for this recordkeeping, it is possible to make a translation from most existing accounting systems to comply with the *Section 15 Reporting System*, which consists of forms and procedures:
- For transmitting data from transit agencies to the FTA;
 - For editing and storing the data; and
 - For the FTA to report information to various groups.

Under the terms of section 15 of the Federal Transit Act, as amended, all applicants for, and beneficiaries of, Federal assistance

under section 9 of the Act (under the formula grant programs) must comply with the Reporting System and the Uniform System of Accounts and Records in order to be eligible for Federal grants. It should be noted that separate and complete Section 15 reports must be submitted by or for each purchased transportation service provider that operates 100 or more revenue vehicles for the purchased service during the maximum service period.

B. Purpose of This Appendix

This appendix presents a general introduction to the structure and operation of the two Systems. It is not a detailed set of instructions for completion of a Section 15 report or establishment of a System of Accounts and Records. Persons in need of more information should refer to the current editions of the Urban Mass Transportation Industry Uniform System of Accounts and Records and the Reporting Manual, available from: Federal Transit Administration, Audit Review and Analysis Division, Office of Capital and Formula Assistance, P.O. Box 61126, Washington, DC 20039-1126.

The FTA periodically updates these reference documents or supplements them to revise or clarify section 15 definitions, reporting forms and instructions. Section 630.4 makes clear that reporting agencies must use the most recent edition of reference documents and reporting forms to comply with the section 15 requirements. The FTA therefore encourages local officials to check with the FTA before completing a Section 15 report to avoid unnecessary efforts and delays.

C. Special (Reduced) Reporting Requirements

Certain information collection and recording requirements were tailored to accommodate the unique characteristics of certain transportation modes. Reduced requirements were permitted during limited time periods to ease transition to complete reporting for these modes. Reduced reporting requirements for commuter rail systems and van-pool services ended in the 1987 report year. In addition, the reduced reporting requirements for private subscription and private noncontract conventional bus service is eliminated for the 1992 report year.

D. A Single Required Level of Section 15 Reporting and Recordkeeping

The FTA has developed a single required reporting format for use by all transit agencies. The single required level accommodates variations in size, local laws, and modes of transport.

The Uniform Systems also contain a limited amount of additional more detailed financial and operational data that can be submitted at the reporting agency's option. Because the optional subcategories of data

can be aggregated to the required level, these subcategories define the more aggregated data. The definitions for data reported at the required level are consistent with, and summarized from, those for the more detailed optional data.

E. The Uniform System of Accounts and Records

The Uniform System of Accounts and Records (USOA) consists of a financial accounting and operational recordkeeping system designed for mass transportation managers and planners. Its uniformity permits more thorough and accurate comparisons and analyses of different transit agencies' operating costs and efficiencies than if each had a unique recordkeeping and accounting system. The System establishes various categories of accounts and records for classifying mass transportation operating and financial data, and includes precise definitions of transportation terminology to ensure that all users share a common understanding of how to use and interpret the collected data.

(1) Use of the Accounts and Records System

Beneficiaries of, and applicants for, Federal assistance are not required to use the Uniform System of Accounts and Records in keeping their own records. If an applicant or beneficiary chooses not to use the System, however, it must nevertheless be able to translate its accounts and records system to the accounts prescribed in the System. The accounting system that the reporting agency uses must permit preparation of financial and operating data that conform to the Uniform System directly from its records at the end of the fiscal year, and must be consistent with the following:

(i) The data must have been developed using the accrual method of accounting. Those transit systems that use cash-basis accounting, in whole or in part, must make work sheet adjustments in their account books to record the data on the accrual basis.

(ii) Reporting agencies must follow or be able to directly translate their system to the accounting treatment specified in the publication "Uniform System of Accounts and Records."

(iii) The reporting agency's accounting categories (chart of accounts) must be correctly related, using a clear audit trail, to the accounting categories prescribed in the Uniform System of Accounts and Records.

(2) General Structure of Uniform System of Accounts and Records

In the Section 15 Uniform System of Accounts and Records, operating expenses incurred by the transit system are classified by transit mode. The FTA developed expense

classifications in two dimensions for uniformity and to enhance the usefulness of the data collected under section 15. The classifications are typical of those of most transit accounting systems. The two dimensions are:

(i) The type of expenditure (expense object class); and

(ii) The function or activity performed.

Operating expenses can be identified either in function or object class categories, or cross-classified, allowing identification using both categories. The Uniform System also categorizes expenditures by four basic functions submitted by all reporting agencies. A limited number of additional details are optional. All reporting agencies are required to use a single set of object class categories.

The Uniform System has a single set of revenue object classes to be used by all reporting agencies, and provides a limited number of additional details that are optional.

The Uniform System provides a classification for sources and uses of capital to be submitted by all reporting agencies. These classifications replace capital information previously required on the balance sheet and capital subsidiary schedule.

The Uniform System of Accounts and Records also includes collecting and recording of certain operating data elements.

Details and definitions of the expense object classes, functions, revenue object classes, sources and uses of capital, and operating data elements are contained in the current edition of the "Reporting Manual," which is updated annually, and the USOA reference documents.

F. The Reporting System

(1) The Section 15 Reporting System consists of forms and procedures for transmitting data from transit agencies to the FTA. All beneficiaries of Federal financial assistance must submit the required forms and information in order to allow the FTA to: (1) Store and generate information on the Nation's mass transportation systems; and (2) calculate apportionment allocations for the section 9 formula grant program (for urbanized areas of 200,000 or more inhabitants). Agencies submitting Section 15 reports may only submit data for transit services which they directly operate and purchase under contract from public agencies and/or private carriers.

Separate and complete Section 15 reports must be submitted by or for each purchased transportation service provider that operates 100 or more revenue vehicles for the purchased service during the maximum service period. The reporting requirements include the following major segments, which are based on information assembled through the Uniform System of Accounts and Records:

1. Capital report.
2. Revenue report.

3. Expense report.

4. Nonfinancial operating data reports.

5. Miscellaneous auxiliary questionnaires and subsidiary schedules.

6. Data declarations.

(2) The Section 15 Reporting System includes two data declarations.

(a) The Chief Executive Officer (CEO) Certification.

The CEO of each reporting agency is required to submit a certification with each annual Section 15 report. The certification must attest:

- To the accuracy of all data contained in the Section 15 report;

- That all data submitted in the Section 15 report are in accord with Section 15 definitions;

- If applicable, that the reporting agency's accounting system used to derive all data submitted in the Section 15 report is the section 15 Uniform System of Accounts and Records and that a Section 15 report using this system was certified by an independent auditor in a previous report year;

- If applicable, the fact that the reporting agency's internal accounting system is other than the Uniform System of Accounts and Records, and that its: (i) accounting system uses the accrual basis of accounting, (ii) accounting system is directly translated, using a clear audit trail, to the accounting treatment and categories specified by the section 15 Uniform System of Accounts and Records, and (iii) accounting system and direct translation to the Uniform System of Accounts and Records are the same as those certified by an independent auditor in a previous reporting year; and

- That a 100% count of passenger mile data was conducted or that the sampling method used to collect passenger mile data for each mode/type of service meets the FTA requirements.

(b) Auditor Statement on Section 15 Financial Data Reporting Forms and Section 9 Data.

Reporting agencies must submit with their Section 15 report a statement signed by an independent public accountant or other responsible independent entity such as a state audit agency. This statement must express an opinion on whether the financial data reporting forms in the Section 15 report present fairly, in all material respects, the information required to be set forth therein in accordance with the Uniform System of Accounts and Records. The statement shall also indicate whether any of the reporting forms or data elements do not conform to the section 15 requirements, and describe the discrepancies. The statement must consider both required and optional data entries.

Federal Transit Admin., DOT

§ 633.5

Each agency is required to file an Auditor Statement unless it received a written waiver from the FTA. The criteria in either Condition I or Condition II for granting a financial data waiver are:

Condition I. The reporting agency (1) has adopted the Industry Uniform System of Accounts and Records (USOA) and (2) has previously submitted a Section 15 report that was compiled using the USOA and was reviewed by an independent auditor; or

Condition II. The reporting agency (1) uses an internal accounting system other than the accounting system prescribed by the USOA, (2) uses the accrual basis of accounting, (3) directly translates the system and accounting categories, using a clear audit trail, to the accounting treatment and categories specified by the USOA, and (4) has previously submitted a Section 15 report that was compiled using the same internal accounting system and translation to the USOA and was reviewed by an independent auditor.

For agencies that have received a waiver, the CEO annual Certification must verify that the financial data meet one of the above two conditions.

Additionally, all reporting agencies that are in or serve urbanized areas with populations of 200,000 or more and whose report covers 100 or more vehicles in annual maximum service across all modes and types of service must have an independent auditor review all section 15 data used in the section 9 formula allocation. The statement should discuss, by mode and type of service: directional route miles, vehicle revenue miles, passenger miles, and operating cost, and include both directly operated and purchased service. The independent, certified public accountant shall perform the verification in accordance with the "Statements on Standards for Attestation Engagements" issued by the American Institute of Certified Public Accountants. The specific procedures to be reviewed are described in the most recent Section 15 Reporting Manual.

PART 633—PROJECT MANAGEMENT OVERSIGHT

Subpart A—General Provisions

Sec.

633.1 Purpose.

633.3 Scope.

633.5 Definitions.

Subpart B—Project Management Oversight Services

633.11 Covered projects.

633.13 Initiation of PMO services.

633.15 Access to information.

633.17 PMO contractor eligibility.

633.19 Financing the PMO program.

Subpart C—Project Management Plans

633.21 Basic requirement.

633.23 FTA review of PMP.

633.25 Contents of a project management plan.

633.27 Implementation of a project management plan.

633.29 PMP waivers.

AUTHORITY: 49 U.S.C. 1601 et. seq., 1619.

SOURCE: 54 FR 36711, Sept. 1, 1989, unless otherwise noted.

Subpart A—General Provisions

§ 633.1 Purpose.

This part implements section 324 of the Surface Transportation and Uniform Relocation Assistance Act of 1987 (Pub. L. 100-17), which added section 23 to the FT Act. The part provides for a two-part program for major capital projects receiving assistance from the agency. First, subpart B discusses project management oversight, designed primarily to aid FTA in its role of ensuring successful implementation of federally-funded projects. Second, subpart C discusses the project management plan (PMP) required of all major capital projects. The PMP is designed to enhance the recipient's planning and implementation efforts and to assist FTA's grant application analysis efforts.

§ 633.3 Scope.

This rule applies to a recipient of Federal financial assistance undertaking a major capital project using funds made available under:

(a) Sections 3, 9, or 18 of the Federal Mass Transit Act of 1964, as amended;

(b) 23 U.S.C. 103(e)(4); or

(c) Section 14(b) of the National Capital Transportation Amendments of 1979 (93 Stat. 1320, Pub. L. 96-184).

§ 633.5 Definitions.

As used in this part:

Administrator means the Administrator of the Federal Transit Administration or the Administrator's designee.

Days means calendar days.

Fixed guideway means any public transportation facility which utilizes and occupies a separate right-of-way or