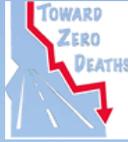


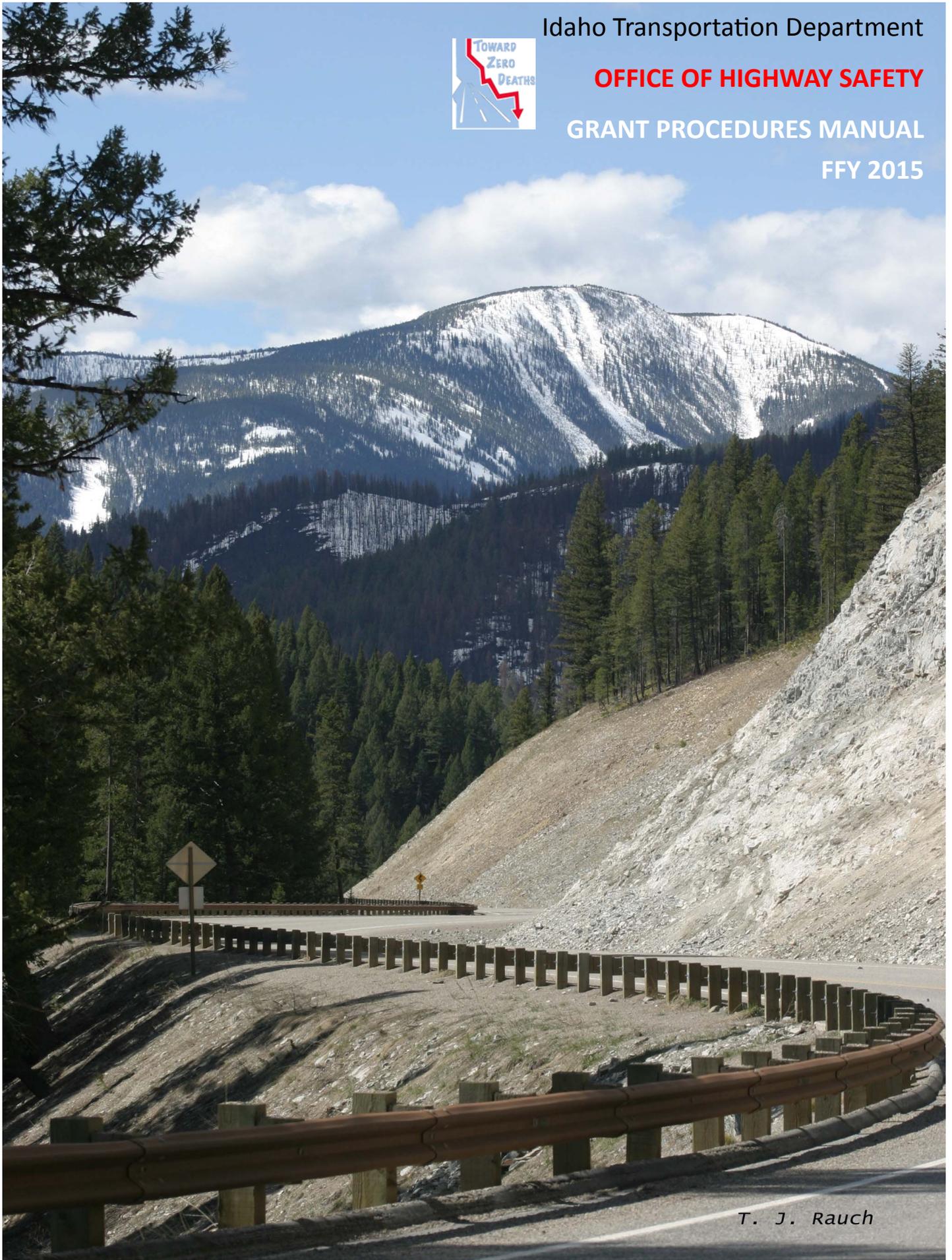
Idaho Transportation Department



OFFICE OF HIGHWAY SAFETY

GRANT PROCEDURES MANUAL

FFY 2015



T. J. Rauch

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Chapter 1 – Basic Information

Office of Highway Safety (OHS)

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Definitions

Budget Category:	Broad grouping of budgetary expenses such as personnel costs, commodities, etc.
CFDA:	Catalog of Federal Domestic Assistance provides a full listing of all federal programs available to state and local governments (including the District of Columbia); federally-recognized Indian tribal governments; territories (and possessions) of the United States; domestic public, quasi- public, and private profit and nonprofit organizations and institutions; specialized groups; and individuals
CFR:	A codification of the general and permanent rules published in the Federal Register by the Executive department and agencies of the federal government.
DUNS:	<i>Data Universal Numbering System</i> , a <u>nine digit</u> number offered by Dun & Bradstreet to identify different divisions of companies and provide easy reference for people looking for information about those companies.
EEO:	Equal Employment Opportunity
Equipment:	Equipment includes: 1) Nonexpendable property with a useful life of two years or more and costing \$2,000 or more per unit; 2) Major equipment has the same life expectancy but a value of \$5,000 or more per unit
FFY:	Federal Fiscal Year; runs October 1 st through September 30 th
FHWA:	Federal Highway Administration
Grant Manager:	Individual within a local or state agency responsible for the administration of the OHS-approved grant within the agency
Grant Officer/ Program Manager	Individual within the Office of Highway Safety (OHS) responsible for administration of grant and statewide traffic safety programs
Grantor:	Office of Highway Safety (OHS) is the granting agency for federal highway safety grant funds
HSP:	Highway Safety Plan, prepared annually to include all approved grant funded traffic safety activities
ITD:	Idaho Transportation Department

ITSC:	Idaho Traffic Safety Commission; established by state code to provide local input, direction and review to OHS, and provide recommendations for highway safety mitigation and activities
LOI:	Letter of Intent; grant application form from sub-grantee after Request for Proposal notification
NHTSA:	National Highway Traffic Safety Administration
OHS:	Idaho Transportation Department – Office of Highway Safety
Payroll Verification:	Documentation which verifies an employee was paid for the time claimed on the reimbursement claim
Pre-Grant Conference:	Prior to authorization for proceeding with a grant, a conference is conducted by OHS staff with sub-grantees to discuss and agree on grant requirements
Property Record (ITD-668):	Documentation of equipment status, serial number, grant name and location of grantor.
Quarterly Report:	Quarterly progress report submitted by grantor outlining grant activities completed
Reimbursement Claim (ITD 669):	Expenditure verification document submitted by grantor for reimbursement with federal funds
RFA:	Request for Application; document used to provide annual notification of fund availability
SAM:	System for Award Management
Source Documents:	Support documentation for reimbursement claims; examples include copies of computer-generated reports, invoices, time sheets and copies of checks or warrants
Sub-grantee:	State and local governments receiving highway safety grants from OHS
Title VI Report:	Report submitted by sub-grantee outlining the agency's employment composition, goals accomplished and complaints of discrimination

Program Description

The Idaho Transportation Department Office of Highway Safety (OHS) administers the Federal Highway Safety Grant Program, which is funded by formula, through the Moving Ahead for Progress in the 21st Century Act (MAP-21). The goal of the program is to eliminate death and

serious injuries resulting from motor vehicle crashes by implementing programs designed to address and change driver behavior. The purpose of the program is to provide grant funding at the state and community level for a highway safety program that addresses Idaho's own unique circumstances and particular highway safety needs.

Development of State Highway Safety Plan

Traffic Safety Problem Identification

A "traffic safety problem" is an identifiable subgroup of drivers, pedestrians, vehicles, or roadways that is statistically higher in crash experience than is normally expected. Problem identification involves the study of relationships between crashes and the population, licensed drivers, registered vehicles and vehicle miles, as well as characteristics of specific subgroups contributing to crashes or resulting in fatalities or injuries.

The Strategic Highway Safety Plan (SHSP) was implemented and approved by the ITD Board on April 10, 2013. The SHSP is the guiding document, for the Highway Safety Plan (HSP). The strategies outlined in the SHSP will help the State of Idaho attain the goal of "*Toward Zero Deaths*".

The statewide identification of traffic safety problems begins initially by evaluating Idaho's experience in each of the National Highway Traffic Safety Administration's (NHTSA) eight highway safety priority areas. These eight highway safety priority areas are:

- Alcohol/Drugs & Impaired Driving
- Occupant Protection & Child Passenger Safety
- Pedestrian & Bicycle Safety
- Traffic Records
- Emergency Medical Services
- Police Traffic Services
- Motorcycle Safety
- Teen Drivers & Senior Drivers
- Distracted Driving

These programs areas are determined by NHTSA to be most effective in reducing motor vehicle crashes, injuries, and deaths. Consideration for other potential traffic safety problem areas comes from problems identified by the Idaho Traffic Safety Commission (ITSC) members, OHS staff, and by researching issues identified by other states.

The OHS uses statistical analysis for problem identification. Comparison data is developed, where possible, on costs of crashes, numbers of crashes, and the numbers of deaths and injuries. Supplementary data is gathered from the Idaho State Collision Database on helmet use for motorcycles and bicycles, child safety restraint use, seat belt use, and from available violation, suspension, and arrest information. Problem or focus area reduction goals and performance measures are selected on the basis of the severity of the problem, economic

costs, and availability of grantee agencies to conduct successful programs, and other supportable conclusions drawn from the traffic safety problem identification process.

An outline of the steps making up the project planning (following problem identification) and approval process follows:

Project Development

The annual project selection process begins by notifying state and local public agencies involved in traffic-related activities of grant funding availability. A Request for Application (ROA), previously called Request for Proposal (RFP), reflecting the focus areas considered for funding, is released each January. Grant applicants must complete and submit the grant application in accordance with the information in the ROA prior to the indicated deadline.

Once the application period has closed, potential projects are sorted according to the focus area most closely fitting the project. The OHS staff develops priority and funding recommendations using a criterion for assessing each project's potential to:

- Eliminate traffic deaths and serious injuries;
- Improve the operation of an important traffic safety system;
- Integrate as part of a community-wide crash elimination project; and
- Increase the coordination of efforts between several traffic safety agencies.

Staff also evaluates past agency performance when recommending funding for future projects.

Sub-grantee funding recommendations are incorporated into the Highway Safety Plan (HSP) document and presented to the ITSC each April for acceptance. The Idaho Transportation Department (ITD) Board approves the final HSP document in June for the NHTSA July 1st application deadline.

Month	Activity
December	Request for Application is advertised by OHS
End of January	Grant Application is due to OHS from applicant agency
February-May	OHS staff reviews applications, and compiles a statewide program that best addresses highway safety problems and within budget limitations
May	OHS staff present recommended grants to ITSC in a Draft Highway Safety Performance Plan for approval
June	ITD Board reviews and approves the Highway Safety Performance Plan
June	NHTSA reviews and approves the Highway Safety Performance Plan
October, or when funding becomes available	OHS Grant Officer complete grant documents with input from grantee, and notifies grant recipient funding is available to begin the grant
15 th of Jan, April, July	Quarterly reports due
November 1	Final due date for Final Evaluation Report

Grant Agreement and Pre-Grant Conference

Following approval, OHS staff will conduct a pre-grant conference with sub-grantees to negotiate and finalize grant agreements. Instructions for completion of the grant agreement and copies of the agreement forms are provided to grantees at the conference. Sub-grantees are advised of the fiscal procedures, grant controls, and management practices needed to meet federal grant requirements either on an individual basis during the pre-grant conference or during grant administration training classes. Upon completion of the pre-grant conference, the grant manager for the sub-grantee agency will sign the Pre-Grant Conference Checklist, found in Appendix A, to certify the requirements have been discussed, understood and agreed upon. The grant manager agrees to comply with requirements of both the grant agreement and this manual. Periodic changes and additions in the manual may be necessary to meet changing federal or state laws, or to improve program management and fiscal procedures. OHS will notify the grant manager in writing of any such changes or additions.

When a grant agreement is finalized, the original document is signed by the authorizing official of the sub-grantee agency, the assigned grant manager, and then by the Highway Safety Manager (HSM) of the OHS. The signature of the authorizing official indicates the sub-grantee agency agreement adheres to the conditions set forth in the contract, and acknowledges acceptance of the terms and conditions specified in this manual as part of the grant agreement. The original copy is retained at OHS. A copy is returned to the sub-grantee grant manager. The grant agency may not proceed with any expenditure associated with the grant until the grant manager receives a “notice to proceed” or written authorization to begin grant activity issued by OHS.

Grant Requirements

Once the grant has been approved and becomes effective, OHS will reimburse the sub-grantee for expenditures related to the approved grant activities. The objectives outlined in the grant document are to be accomplished during the grant period, and within the cost guidelines of the attached budget sheet. **Costs incurred before the effective date or after the ending date of the grant period will not be eligible for reimbursement. Reimbursement of costs claimed will not exceed the obligated federal funds.**

Reimbursement is contingent upon sub-grantee compliance with grant requirements, and sufficient funds being appropriated by the federal government and obligated by the state highway safety program. The OHS makes neither representation nor guarantee regarding the availability of federal highway safety funds for first or subsequent year funding.

Federal Regulations Governing OHS Grants

The expenses and costs, which are eligible for reimbursement under the highway safety program, are those stipulated in the grant budget. To be allowable, costs must be necessary, reasonable, allocable, and federal funds must be expended according to the appropriate

statutes or grant regulations. Grant management rules compel governmental units to monitor sub-awards insuring compliance with applicable federal requirements and cost principles.

Grant guidelines can be found at the following website:

Highway Safety Grants Management Resources

<http://www.nhtsa.gov/About+NHTSA/Programs+&+Grants/Resources+Guide>

Allowable costs are defined by the Office of Management and Budget in 2 CFR Part 225, *Cost Principles for State and Local Governments*, and dated August 26, 2008. Additional information concerning 2 CFR Part 225, formerly OMB Circular A-87, is found in Appendix B and on the NHTSA website at 2 CFR Part 225 - Cost Principles for state, local, and Indian Tribal Governments (OMB Circular A-87).

The *CFR Part 18, Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments* is the federal administrative regulation under which OHS grants operate. It is referred to as the Common Rule. Additional information concerning the Common Rule is found in Appendix B and on the NHTSA website at 49 CFR Part 18 - DOT Implementation of Common Grant Rule: Uniform Administrative Requirements For Grants and Cooperative Agreements to State and Local Governments.

All of these requirements are passed on to your agency when receiving highway safety funds. The OHS will be at least as restrictive as the requirements of 2 CFR Part 225 and the Common Rule. In some cases, such as the due dates for the final report and final claim, OHS is more restrictive in order to allow time for OHS to submit its reports to the federal agencies.

Audit

The Office of Management and Budget Circular A-133 described in Appendix C provides audit requirements for agencies receiving financial assistance, and can be accessed at the NHTSA website at:

<http://www.nhtsa.gov/About+NHTSA/Programs+&+Grants/Resources+Guide>

CHAPTER 2 – AGENCY RESPONSIBILITIES AND PROCEDURES

When the sub-grantee accepts federal highway safety funds, it also agrees to fully comply with all requirements in this procedures manual and any addendums. The sub-grantee grant manager will be notified of all changes.

Establish Procedures

The sub-grantee grant manager is responsible for establishing and maintaining procedures within their agency to ensure the effective administration of the grant, including the timely completion of the grant objectives. As described in the previous section, a grant officer/program manager from OHS will be assigned to your grant and will conduct a pre-grant conference or offer the information in grant administration training classes. This conference/training is designed to establish the controls and record keeping necessary for proper administration of the grant.

Grant Revision

You must contact your Grant Officer/Program Manager before any changes can be made in budget categories or activities from those outlined in your grant agreement. This contact will prevent you from proceeding with activities or incurring costs which may not be reimbursable. Any change in the grant agreement may be originated by either OHS or your agency. Budget revision requests must be submitted to OHS in writing. A revision to the grant agreement, signed by both parties will become effective on the date of OHS approval. After the revision to the budget is approved, OHS will prepare a new budget page (Schedule B) and claim form.

Please be aware of the following:

- a. A budget revision must be requested and approved in writing **prior to** incurring any costs exceeding the federal budget for any category. OHS will not approve any budget revision inconsistent with the purpose or terms and conditions of the grant agreement.
- b. If the sub-grantee cannot provide match as per agreement, the sub-grantee grant manager must request a budget revision; OHS then will review and approve budget revision that reduces the federal share to commensurate the match provided by sub-grantee. The reduction in federal share may change the scope of the project.

Noncompliance/Termination

OHS will impose sanctions in the event of noncompliance or violation of any grant provision by the sub-grantee agency and/or its subcontractor(s). Appropriate sanctions may include, but is not limited to, withholding of payments, suspension, or termination of the grant in whole or in part. In the event of termination, OHS shall notify your agency 30 days in advance of the effective date of termination. Your agency shall be paid only for those services satisfactorily performed and allowable prior to the effective date of termination.

If any equipment purchased with federal funds is not being used effectively to reach the goals of the grant, the agency may be required to return the equipment to OHS.

Disputes/Disagreements

Any dispute, disagreement, or question of fact concerning the grant shall be decided by the Highway Safety Manager. The decision will be in writing and shall be distributed to the parties concerned. The sub-grantee agency can then proceed with the performance of the grant in accordance with the Highway Safety Manager's decision.

If the sub-grantee agency disagrees with the decision by the Highway Safety Manager, the decision may be appealed to the Director of ITD. The appeal must be made in writing within 30 days of the Highway Safety Manager's decision and served by certified mail.

The sub-grantee must first appeal to the Highway Safety Manager and then to the Director of ITD before taking further legal steps.

Financial Management

The sub-grantee agency is responsible for maintaining all grant records and must ensure the agency has a cost accounting system conforming to generally accepted accounting principles. The sub-grantee agency is not required to establish a special accounting system for grant costs; however, a good policy is to establish special sub-accounts within existing accounting system is recommended.

It is strongly recommended that copies of all financial records pertaining to the grant be stored with the grant file. This procedure will make it much easier to respond to questions regarding the grant. Grant records shall be kept for no less than three years.

The sub-grantee agency must meet the following grant management standards:

Financial Reporting

Grant recipients must provide accurate, current, and complete disclosure of the financial activity of each grant on reimbursement claim forms submitted to OHS for reimbursement of authorized federal grant fund expenditures. All authorized federal funds must be incurred and work performed by the sub-grantee on or before September 30 of the grant year. (Only the hours worked within the fiscal year can be claimed for reimbursement.)

For agencies that currently have a year-long grant with OHS and participate in the traffic enforcement mobilizations, overtime hours can only be claimed through the grant reimbursement process or mobilization overtime reimbursement. Furthermore, a grant-funded STEP officer's hours cannot be counted toward earning incentive equipment.

Grant recipients must maintain records identifying the source (federal, local, or state) and application of funds for each budget line item. Sub-grantees are responsible for tracking reimbursement by Catalog of Federal Domestic Assistance (CFDA) coding, provided by the OHS grant officer, for Single Audit purposes.

Internal Control

Effective control and accountability for all funds, property, and other assets must be maintained. The sub-grantee agency shall adequately safeguard all assets and ensure they are used only for authorized purposes.

Allowable Costs

In determining allowable costs, the OHS uses the following documents to ascertain necessary, reasonable, allocable, and allowable costs consistent with policies, rules, and regulations conforming to limitations or exclusion of costs. For further information regarding the Code of Federal Regulations or NHTSA Highway Safety Grant Funding guidance, please refer to Appendix B and go to

<http://www.nhtsa.gov/About+NHTSA/Programs+&+Grants/Resources+Guide>

- Cost Principles for state, local and Indian Tribal Governments, 2 CFR Part 225, formerly known as OMB Circular A-87, for NHTSA prior year/carry forward funds (unless specified otherwise by NHTSA)
- Cost Principals from the Uniform Guidance, 2 CFR Part 200, for new Federal funds awarded on or after 12/26/2014
- NHTSA Highway Safety Grant Funding Guidance

For grant-funded positions (i.e., FTE):

- Authorized absences from the job, such as for annual leave, sick leave, vacation, personal time off or court leave, are allowable costs.

- The grantee **may only claim the amount of leave taken during the current fiscal year** if the person has accrued enough leave hours to cover the leave period. For example, if an officer has accrued 200 hours of sick leave over several years, but policy allows 40 hours of sick leave per year to accrue, only up to 40 hours will be reimbursed from the grant.
- The leave reimbursement can **only** be reimbursed up to the allowable amount (agency authorized amount of leave per pay period), and **must be accumulated during the current grant year**.
- A copy of the agency's leave policy and the individual's accrued leave total will be submitted when requesting federal reimbursement.
- Any hours accrued during worker's compensated leave are not reimbursable.
- Authorized leave absences can be reimbursed if the fully burdened rate (a rate including leave benefits) have not been previously billed to OHS.

For all significant activities and major equipment to be funded with components, both related and unrelated to a highway safety grant, the federal government share will be based proportionately on the projected utilization for the federal (NHTSA or Federal Highway Administration) grant purposes. For example, if your agency purchases crash reconstruction equipment that will be used for other crime scene investigation, the expenditure reimbursement shall be limited to the portion used for traffic crash investigation.

Information and Reports

The sub-grantee agency shall provide all information and reports required by OHS. The sub-grantee agency shall permit access by the OHS, the Comptroller General of the United States, or any of their authorized representatives, to the sub-grantee books, records, accounts, and other sources of information. In addition, The sub-grantee agency is responsible for preparing and submitting the following periodic reports in the formats provided in Appendix A.

Pre-Grant Conference Checklist (See Appendix A, page 27)

When the authorizing sub-grantee agency official and the grant manager sign the application for an OHS grant, the sub-grantee is agreeing to fully comply with the requirements and conditions listed in the Highway Safety Grant Procedure Manual.

The OHS staff will conduct a conference with the sub-grantee grant manager before the sub-grantee agency is authorized to proceed with grant work activities. The purpose of the conference is to ensure the sub-grantee agency is aware of and agreeable to the requirements. Upon completion of the conference, the sub-grantee grant manager will sign the Pre-Grant Conference Checklist to certify the requirements have been discussed and are understood.

W-9 Taxpayer Identification Number and Certification (See Appendix A, page 28)

The W-9 form used in the state of Idaho is listed on the Idaho State Controller's website at [http://www.sco.idaho.gov/web/DSADoc.nsf/537A2603FE4B9E198725709800689EDF/\\$FILE/W9](http://www.sco.idaho.gov/web/DSADoc.nsf/537A2603FE4B9E198725709800689EDF/$FILE/W9)

[andEFT.pdf](#). **When completing your W-9 form, your agency name and address listed on the W-9 must match the name and address on all claim forms.**

Highway Safety Program Claims and Quarterly Report See Appendix A, Claim Instructions page 30 & quarterly report page 33)

Reports are due January 15, April 15, and July 15, unless other due dates are specified by the OHS grants officer. Each claim and report covers a three-month or quarterly period. Return the completed documents to OHS by the corresponding due date. It is recommended that the sub-grantee agency make copy of all reports for their grant file.

Highway Safety Grant Agency's Title VI Report (See Appendix A, page 34)

The Title VI report is due July 15. This report provides documentation on your agency's employment composition, goals, accomplishments, and complaints of discrimination. You may submit your agency's official Title VI Report in lieu of ITD 2796.

Highway Safety Property Management Form (See Appendix A, page 35)

Equipment must be recorded on the Property Management Form supplied by OHS. When the property is initially purchased, provide all the required information indicated on the form. Send the original to OHS and keep a copy for the grant file. Property valued at \$2,000 or more per unit is tracked until equipment is sold or discarded.

Final Evaluation Report (See Appendix A, page 38)

A draft of the final evaluation report is due to OHS by October 15 for review and comment, unless another due date is specified by the OHS grant officer. The **final report and final claim** are due no later than **November 1** unless another due date is specified by the OHS grants officer. The final evaluation, written by the sub-grantee grant manager, is required on every grant. This report recaps the entire grant year and must address the items outlined in Appendix A, page 36. Staff evaluates past agency performance when recommending funding for future projects.

Audit (See Appendix C, page 51)

Audits will be conducted to determine the fiscal integrity of the financial transactions and reports, as well as compliance with laws, regulations, and administrative requirements.

2 CFR 200, Uniform Guidance, Subpart F – Audit Requirements, will be in effect for sub-grantees receiving federal awards with fiscal years beginning on or after 12/26/14.

If agency or parent agency annually expends over \$500,000 in total federal funds from any source, a **single audit procedure** is required, as stipulated in the Single Audit Act for State and Local Agencies, 1996 Amendments, Public Law 104-156, OMB Circular A-133. A copy of the Act is provided in Appendix C and in the NHTSA website at:

<http://www.nhtsa.gov/About+NHTSA/Programs+&+Grants/Resources+Guide>

OHS also completes random grant audits. If the sub-grantee agency is selected, the audit will inspect records supporting each item claimed on grant reimbursement claims. The audit may or may not be conducted on site. The sub-grantee agency may be required to mail the information to OHS, in which case legible photocopies of supporting documentation are required.

Records of grant expenditures must be kept and available for audit for three years after the OHS final request for reimbursement, unless there is an action before the end of the three years, such as a federal audit or litigation. Records must be available until a final resolution of the issue, or until the end of the three years, whichever is later. The original documents must be kept on file until The sub-grantee agency's annual or biennial audit has been performed. After the audit, microfilm may replace the original documentation for the remainder of the three-year period.

Financial irregularities, identified as the result of an audit, may necessitate repayment of federal funds.

Purchase Requirements

If the grant includes the purchase of equipment or contractual services, the sub-grantee must follow state and local laws and regulations governing the sub-grantee agency's procurement procedures, provided these meet federal procurement regulations and requirements. The following references govern purchase procedures for state agencies, counties, and cities and are accurate as of July 2011:

- Title 67, Section 67-5718, and IDAPA (Administrative Rules) 38.05.01, details state agency purchasing requirements and rules. Generally, three bids are required for purchases exceeding \$10,000. The contract must be let to the lowest responsible bidder. Refer to the Code and IDAPA for specific details and guidelines. The link to IDAPA is <http://purchasing.idaho.gov/pdf/terms/IDAPA38.05.01.pdf>.
- Title 67, Section 67-2806, details political subdivision purchasing requirements. Generally, three bids are required for purchases exceeding \$25,000. If three bids are not obtained, a description of efforts shall be documented. The contract must be let to the lowest responsible bidder. Refer to the Code for more specific details at: <http://www.legislature.idaho.gov/idstat/Title67/T67CH28SECT67-2806.htm>.

Title VI Inclusions (See Appendix A, page 34)

Through its financial assistance programs, the U.S. government is seeking to improve the status of disadvantaged and minority businesses and citizens. In general, the following requirements provide fairness to the disadvantaged groups in the areas of employment and contracting. They ensure federal financial assistance programs do not adversely affect the groups.

Nondiscrimination

The sub-grantee agency, its subcontractors and/or suppliers cannot discriminate on the grounds of race, color, national origin, handicap, or gender in its services, programs, or personnel transactions. The sub-grantee agency must therefore comply fully with the provisions of Title VI of the Civil Rights Act of 1964 and Section 504 of the Rehabilitation Act of 1973, as amended. They must also comply with 49 CFR Parts 21 and 27, and make reference to these mandates in all contracts or subcontracts. The sub-grantee grant manager, must submit the sub-grantee agency's policy statement regarding nondiscrimination in its programs, services and activities, and the procedure for handling discrimination complaints.

Property Management (See Appendix A, page 35)

General Guidelines

For all property purchased under the terms of the grant, the sub-grantee agency must adopt property management procedures which will provide for:

- Accurate property record management. Records shall include: the project name and OHS project number assigned, the sub-grantee agency name and address, description of the property, manufacturer serial number, model number, or other identification number, acquisition date, unit acquisition cost, location, condition of the property, any other pertinent information such as the sub-grantee agency inventory number; and provide the property manager's name and contact number if different from the sub-grantee grant manager. The Property Management Form may be used in tandem with the sub-grantee agency's computerized or manual property management records.
- Safeguards against loss, damage, or theft. Any loss, damage, or theft should be investigated and fully documented. For trackable equipment (original value over \$2,000), lost or stolen items shall be reported immediately.
- Adequate maintenance procedures to keep the property in good condition.
- A system for tracking the "useful life" of the equipment, reporting to OHS the disposal or sale of unneeded equipment and the date of the disposition.
- Sales procedures for unneeded property to provide for competition and highest possible return.

Equipment

Equipment is any tangible, nonexpendable property purchased in whole or in part with grant funds. By definition, equipment has a useful life of more than one year and costing \$2,000 or more per unit. Major equipment is defined as property with a useful life of more than one year and costing \$5,000 or more per unit. Prior authorization is required by OHS and the NHTSA Regional Administrator before initiating a purchase of major equipment.

The useful life value and examples of selected highway safety equipment is listed below:

EQUIPMENT	USEFUL LIFE VALUE
Intoxilyzer 5000-EN	5 years
Extrication Equipment	5 years
Computers	5 years
In-car Video Camera Systems	3 years
Electronic Ticketing Equipment and Printer	3 years
Speed Monitor/Trailer	5 years
Speed Detection Equipment	3 years

The sub-grantee agency must perform a physical inspection of grant-funded property yearly for all equipment, with a value of \$2,000 or more. The inspection will be required until the equipment is disposed. When OHS submits an inspection form, the sub-grantee shall perform, certify and submit the signed inspection form(s) to OHS. When OHS or ITD staff performs a site monitoring visit, the sub-grantee agency may not be required to complete the yearly inspection.

Equipment purchased under grant funds must be used for traffic safety and/or enforcement only. Non-authorized use of the equipment shall be grounds for refunding a portion of the equipment value to OHS. If the sub-grantee agency wishes to dispose of any property with an original value of \$2,000 or more, and the current value of equipment is not zero, the sub-grantee agency must contact OHS for property disposition instructions. The disposal of traffic safety equipment with a nominal value* does not require prior approval from OHS. Property which has become obsolete due to technological changes no longer has a useful life. For purposes of disposition, the OHS share in the equipment will be determined by the amount of federal funds used to purchase the equipment.

The Buy America Act (23 USC 101 Note), as noted on page 20 in the Grant Procedure Manual certifications and assurances, was established to give preference to the use of domestically produced materials.

*Nominal value refers to equipment with a current value of zero or less than the cost to dispose the item at a local auction or refuse site. The zero value may be calculated using straight line

depreciation based on the current OHS useful life depreciation guide value.

CERTIFICATIONS AND ASSURANCES

GENERAL REQUIREMENTS

To the best of my personal knowledge, the information submitted in the Highway Safety Plan in support of the State's application for Section 402 and Section 405 grants is accurate and complete. (Incomplete or incorrect information may result in the disapproval of the Highway Safety Plan.)

The Governor is the responsible official for the administration of the State highway safety program through a State highway safety agency that has adequate powers and is suitably equipped and organized (as evidenced by appropriate oversight procedures governing such areas as procurement, financial administration, and the use, management, and disposition of equipment) to carry out the program. (23 U.S.C. 402(b)(1)(A))

The State will comply with applicable statutes and regulations, including but not limited to:

- 23 U.S.C. Chapter 4 - Highway Safety Act of 1966, as amended
- 49 CFR Part 18 - Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments
- 23 CFR Part 1200 – Uniform Procedures for State Highway Safety Grant Programs

The State has submitted appropriate documentation for review to the single point of contact designated by the Governor to review Federal programs, as required by Executive Order 12372 (Intergovernmental Review of Federal Programs).

FEDERAL FUNDING ACCOUNTABILITY AND TRANSPARENCY ACT (FFATA)

The State will comply with FFATA guidance, OMB Guidance on FFATA Subward and Executive Compensation Reporting, August 27, 2010, (https://www.fsrs.gov/documents/OMB_Guidance_on_FFATA_Subaward_and_Executive_Compensation_Reporting_08272010.pdf) by reporting to FSRS.gov for each sub-grant awarded:

- Name of the entity receiving the award;
- Amount of the award;
- Information on the award including transaction type, funding agency, the North American Industry Classification System code or Catalog of Federal Domestic Assistance number (where applicable), program source;
- Location of the entity receiving the award and the primary location of performance under the award, including the city, State, congressional district, and country; and an award title descriptive of the purpose of each funding action;
- A unique identifier (DUNS);
- The names and total compensation of the five most highly compensated officers of

the entity if:

- (i) the entity in the preceding fiscal year received—
 - (I) 80 percent or more of its annual gross revenues in Federal awards;
 - (II) \$25,000,000 or more in annual gross revenues from Federal awards; and
 - (ii) the public does not have access to information about the compensation of the senior executives of the entity through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986;
- Other relevant information specified by OMB guidance.

NONDISCRIMINATION

(applies to subrecipients as well as States)

The State highway safety agency will comply with all Federal statutes and implementing regulations relating to nondiscrimination. These include but are not limited to: (a) Title VI of the Civil Rights Act of 1964 (Pub. L. 88-352), which prohibits discrimination on the basis of race, color or national origin (and 49 CFR Part 21); (b) Title IX of the Education Amendments of 1972, as amended (20 U.S.C. 1681-1683 and 1685-1686), which prohibits discrimination on the basis of sex; (c) Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. 794), and the Americans with Disabilities Act of 1990 (Pub. L. 101-336), as amended (42 U.S.C. 12101, et seq.), which prohibits discrimination on the basis of disabilities (and 49 CFR Part 27); (d) the Age Discrimination Act of 1975, as amended (42 U.S.C. 6101-6107), which prohibits discrimination on the basis of age; (e) the Civil Rights Restoration Act of 1987 (Pub. L. 100-259), which requires Federal-aid recipients and all subrecipients to prevent discrimination and ensure nondiscrimination in all of their programs and activities; (f) the Drug Abuse Office and Treatment Act of 1972 (Pub. L. 92-255), as amended, relating to nondiscrimination on the basis of drug abuse; (g) the comprehensive Alcohol Abuse and Alcoholism Prevention, Treatment and Rehabilitation Act of 1970 (Pub. L. 91-616), as amended, relating to nondiscrimination on the basis of alcohol abuse or alcoholism; (h) Sections 523 and 527 of the Public Health Service Act of 1912, as amended (42 U.S.C. 290dd-3 and 290ee-3), relating to confidentiality of alcohol and drug abuse patient records; (i) Title VIII of the Civil Rights Act of 1968, as amended (42 U.S.C. 3601, et seq.), relating to nondiscrimination in the sale, rental or financing of housing; (j) any other nondiscrimination provisions in the specific statute(s) under which application for Federal assistance is being made; and (k) the requirements of any other nondiscrimination statute(s) which may apply to the application.

THE DRUG-FREE WORKPLACE ACT OF 1988(41 USC 8103)

The State will provide a drug-free workplace by:

- Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance is prohibited in the grantee's workplace and specifying the actions that will be taken against employees for violation of such prohibition;

- Establishing a drug-free awareness program to inform employees about:
 - o The dangers of drug abuse in the workplace.
 - o The grantee's policy of maintaining a drug-free workplace.
 - o Any available drug counseling, rehabilitation, and employee assistance programs.
 - o The penalties that may be imposed upon employees for drug violations occurring in the workplace.
 - o Making it a requirement that each employee engaged in the performance of the grant be given a copy of the statement required by paragraph (a).
- Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the grant, the employee will –
 - o Abide by the terms of the statement.
 - o Notify the employer of any criminal drug statute conviction for a violation occurring in the workplace no later than five days after such conviction.
- Notifying the agency within ten days after receiving notice under subparagraph (d)(2) from an employee or otherwise receiving actual notice of such conviction.
- Taking one of the following actions, within 30 days of receiving notice under subparagraph (d)(2), with respect to any employee who is so convicted –
 - o Taking appropriate personnel action against such an employee, up to and including termination.
 - o Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency.
- Making a good faith effort to continue to maintain a drug-free workplace through implementation of all of the paragraphs above.

BUY AMERICA ACT (applies to subrecipients as well as States)

The State will comply with the provisions of the Buy America Act (49 U.S.C. 5323(j)), which contains the following requirements:

Only steel, iron and manufactured products produced in the United States may be purchased with Federal funds unless the Secretary of Transportation determines that such domestic purchases would be inconsistent with the public interest, that such materials are not reasonably available and of a satisfactory quality, or that inclusion of domestic materials will increase the cost of the overall project contract by more than 25 percent. Clear justification for the purchase of non-domestic items must be in the form of a waiver request submitted to and approved by the Secretary of Transportation.

POLITICAL ACTIVITY (HATCH ACT) (applies to subrecipients as well as States)

The State will comply with provisions of the Hatch Act (5 U.S.C. 1501-1508) which limits the political activities of employees whose principal employment activities are funded in whole or

in part with Federal funds.

CERTIFICATION REGARDING FEDERAL LOBBYING (applies to subrecipients as well as States)

Certification for Contracts, Grants, Loans, and Cooperative Agreements

The undersigned certifies, to the best of his or her knowledge and belief, that:

1. No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.
2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.
3. The undersigned shall require that the language of this certification be included in the award documents for all sub-award at all tiers (including subcontracts, subgrants, and contracts under grant, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

RESTRICTION ON STATE LOBBYING (applies to subrecipients as well as States)

None of the funds under this program will be used for any activity specifically designed to urge or influence a State or local legislator to favor or oppose the adoption of any specific legislative proposal pending before any State or local legislative body. Such activities include both direct and indirect (e.g., "grassroots") lobbying activities, with one exception. This does not preclude a State official whose salary is supported with NHTSA funds from engaging in direct communications with State or local legislative officials, in accordance with customary State practice, even if such communications urge legislative officials to favor or oppose the adoption of a specific pending legislative proposal.

CERTIFICATION REGARDING DEBARMENT AND SUSPENSION (applies to subrecipients as well as States)

Instructions for Primary Certification

1. By signing and submitting this proposal, the prospective primary participant is providing the certification set out below.
2. The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. The prospective participant shall submit an explanation of why it cannot provide the certification set out below. The certification or explanation will be considered in connection with the department or agency's determination whether to enter into this transaction. However, failure of the prospective primary participant to furnish a certification or an explanation shall disqualify such person from participation in this transaction.
3. The certification in this clause is a material representation of fact upon which reliance was placed when the department or agency determined to enter into this transaction. If it is later determined that the prospective primary participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, the department or agency may terminate this transaction for cause or default.
4. The prospective primary participant shall provide immediate written notice to the department or agency to which this proposal is submitted if at any time the prospective primary participant learns its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
5. The terms *covered transaction, debarred, suspended, ineligible, lower tier covered transaction, participant, person, primary covered transaction, principal, proposal, and voluntarily excluded*, as used in this clause, have the meaning set out in the Definitions and coverage sections of 49 CFR Part 29. You may contact the department or agency to which this proposal is being submitted for assistance in obtaining a copy of those regulations.
6. The prospective primary participant agrees by submitting this proposal that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is proposed for debarment under 48 CFR Part 9, subpart 9.4, debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by the department or agency entering into this transaction.
7. The prospective primary participant further agrees by submitting this proposal that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion-Lower Tier Covered Transaction," provided by the department or agency entering into this covered transaction, without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.

8. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not proposed for debarment under 48 CFR Part 9, subpart 9.4, debarred, suspended, ineligible, or voluntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the list of Parties Excluded from Federal Procurement and Non-procurement Programs.

9. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.

10. Except for transactions authorized under paragraph 6 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is proposed for debarment under 48 CFR Part 9, subpart 9.4, suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal Government, the department or agency may terminate this transaction for cause or default.

Certification Regarding Debarment, Suspension, and Other Responsibility Matters-Primary Covered Transactions

(1) The prospective primary participant certifies to the best of its knowledge and belief, that its principals:

- (a) Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded by any Federal department or agency;
- (b) Have not within a three-year period preceding this proposal been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of record, making false statements, or receiving stolen property;
- (c) Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State or Local) with commission of any of the offenses enumerated in paragraph (1)(b) of this certification; and
- (d) Have not within a three-year period preceding this application/proposal had one or more public transactions (Federal, State, or local) terminated for cause or default.

(2) Where the prospective primary participant is unable to certify to any of the Statements in this certification, such prospective participant shall attach an explanation to this proposal.

Instructions for Lower Tier Certification

1. By signing and submitting this proposal, the prospective lower tier participant is providing

the certification set out below.

2. The certification in this clause is a material representation of fact upon which reliance was placed when this transaction was entered into. If it is later determined that the prospective lower tier participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal government, the department or agency with which this transaction originated may pursue available remedies, including suspension and/or debarment.

3. The prospective lower tier participant shall provide immediate written notice to the person to which this proposal is submitted if at any time the prospective lower tier participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.

4. The terms *covered transaction, debarred, suspended, ineligible, lower tier covered transaction, participant, person, primary covered transaction, principal, proposal, and voluntarily excluded*, as used in this clause, have the meanings set out in the Definition and Coverage sections of 49 CFR Part 29. You may contact the person to whom this proposal is submitted for assistance in obtaining a copy of those regulations.

5. The prospective lower tier participant agrees by submitting this proposal that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is proposed for debarment under 48 CFR Part 9, subpart 9.4, debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by the department or agency with which this transaction originated.

6. The prospective lower tier participant further agrees by submitting this proposal that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion -- Lower Tier Covered Transaction," without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions. (See below)

7. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not proposed for debarment under 48 CFR Part 9, subpart 9.4, debarred, suspended, ineligible, or voluntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the List of Parties Excluded from Federal Procurement and Non-procurement Programs.

8. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.

9. Except for transactions authorized under paragraph 5 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is proposed for debarment under 48 CFR Part 9, subpart 9.4, suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal government, the department or agency with which this transaction originated may pursue available remedies, including suspension and/or debarment.

Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion -- Lower Tier Covered Transactions:

1. The prospective lower tier participant certifies, by submission of this proposal, that neither it nor its principals is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any Federal department or agency.
2. Where the prospective lower tier participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal.

POLICY ON SEAT BELT USE

In accordance with Executive Order 13043, Increasing Seat Belt Use in the United States, dated April 16, 1997, the Grantee is encouraged to adopt and enforce on-the-job seat belt use policies and programs for its employees when operating company-owned, rented, or personally-owned vehicles. The National Highway Traffic Safety Administration (NHTSA) is responsible for providing leadership and guidance in support of this Presidential initiative. For information on how to implement such a program, or statistics on the potential benefits and cost-savings to your company or organization, please visit the Buckle Up America section on NHTSA's website at www.nhtsa.dot.gov. Additional resources are available from the Network of Employers for Traffic Safety (NETS), a public-private partnership headquartered in the Washington, D.C. metropolitan area, and dedicated to improving the traffic safety practices of employers and employees. NETS is prepared to provide technical assistance, a simple, user-friendly program kit, and an award for achieving the President's goal of 90 percent seat belt use. NETS can be contacted at 1 (888) 221-0045 or visit its website at www.trafficsafety.org.

POLICY ON BANNING TEXT MESSAGING WHILE DRIVING

In accordance with Executive Order 13513, Federal Leadership On Reducing Text Messaging While Driving, and DOT Order 3902.10, Text Messaging While Driving, States are encouraged to adopt and enforce workplace safety policies to decrease crashes caused by distracted driving, including policies to ban text messaging while driving company-owned or -rented vehicles, Government-owned, leased or rented vehicles, or privately-owned when on official Government business or when performing any work on or behalf of the Government. States

are also encouraged to conduct workplace safety initiatives in a manner commensurate with the size of the business, such as establishment of new rules and programs or re-evaluation of existing programs to prohibit text messaging while driving, and education, awareness, and other outreach to employees about the safety risks associated with texting while driving.

ENVIRONMENTAL IMPACT

The Governor's Representative for Highway Safety has reviewed the State's Fiscal Year highway safety planning document and hereby declares that no significant environmental impact will result from implementing this Highway Safety Plan. If, under a future revision, this Plan is modified in a manner that could result in a significant environmental impact and trigger the need for an environmental review, this office is prepared to take the action necessary to comply with the National Environmental Policy Act of 1969 (42 U.S.C. 4321, et seq.) and the implementing regulations of the Council on Environmental Quality (40 CFR Parts 1500-1517).

SECTION 402 REQUIREMENTS

The political subdivisions of this State are authorized, as part of the State highway safety program, to carry out within their jurisdictions local highway safety programs which have been approved by the Governor and are in accordance with the uniform guidelines promulgated by the Secretary of Transportation. (23 U.S.C. 402(b)(1)(B))

At least 40 percent (or 95 percent, as applicable) of all Federal funds apportioned to this State under 23 U.S.C. 402 for this fiscal year will be expended by or for the benefit of the political subdivision of the State in carrying out local highway safety programs (23 U.S.C. 402(b)(1)(C), 402(h)(2)), unless this requirement is waived in writing.

The State's highway safety program provides adequate and reasonable access for the safe and convenient movement of physically handicapped persons, including those in wheelchairs, across curbs constructed or replaced on or after July 1, 1976, at all pedestrian crosswalks. (23 U.S.C. 402(b)(1)(D))

The State will provide for an evidenced-based traffic safety enforcement program to prevent traffic violations, crashes, and crash fatalities and injuries in areas most at risk for such incidents. (23 U.S.C. 402(b)(1)(E))

The State will implement activities in support of national highway safety goals to reduce motor vehicle related fatalities that also reflect the primary data-related crash factors within the State as identified by the State highway safety planning process, including:

- Participation in the National high-visibility law enforcement mobilizations;
- Sustained enforcement of statutes addressing impaired driving, occupant protection, and driving in excess of posted speed limits;
- An annual statewide seat belt use survey in accordance with 23 CFR Part 1340 for the measurement of State seat belt use rates;
- Development of statewide data systems to provide timely and effective data

- analysis to support allocation of highway safety resources;
- Coordination of Highway Safety Plan, data collection, and information systems with the State strategic highway safety plan, as defined in 23 U.S.C.

148(a). (23 U.S.C. 402(b)(1)(F))

The State will actively encourage all relevant law enforcement agencies in the State to follow the guidelines established for vehicular pursuits issued by the International Association of Chiefs of Police that are currently in effect. (23 U.S.C. 402(j))

The State will not expend Section 402 funds to carry out a program to purchase, operate, or maintain an automated traffic enforcement system. (23 U.S.C. 402(c)(4))

I understand that failure to comply with applicable Federal statutes and regulations may subject sub-grantee officials to civil or criminal penalties and/or place the sub-grantee in a high risk grantee status in accordance with 49 CFR 18.12.

Policy Inclusions

Any agency receiving highway safety grant funds, the following policies are required to be in effect or implemented prior to the completion of the grant agreement:

- Equal Employment Opportunity policy (required)
- Alcohol and Drug-Free Workplace policy (required)
- Safety restraint use policy (required)
- Text Messaging Ban policy (encouraged)
- Vehicular pursuits

A suggested safety restraint use policy may include:

- I. Purpose
To establish a policy outlining the use of safety restraints while operating, or riding as a passenger, in an agency-owned, leased, or operated motor vehicle.
- II. Required Use
 - A. Unless unusual circumstances (as outlined in this directive) occur, all department personnel are expected and required to properly utilize all safety restraint equipment available while operating, or occupying a moving motor vehicle owned or leased by the city. Such equipment will also be used to properly protect prisoners that are being transported within such vehicles.
 - B. The department member operating such vehicle will insure this policy is complied with prior to placing the vehicle in motion.
 - C. Exceptions: The use of safety restraints may be briefly suspended under unique or emergency conditions in which the continued use of the devices may reasonably create additional hazards or risks that outweigh the safety value of their use.
 - D. Violation of this policy can result in disciplinary action up to and including termination.

Responsibility for Claims and Liability

The sub-grantee agency shall be required to save and hold harmless OHS, ITD, NHTSA, FHWA and U.S. Department of Transportation from all claims and/or liability due to the negligent acts of your agency or your agency's subcontractor(s), agents, or employee(s).

APPENDIX A – GRANT FORMS

ITD 0781 (Rev. 9-14)
#27-032597-0



Pre-Grant Conference Checklist

Office of Highway Safety



The OHS staff will conduct a conference with the agency grant manager before the sub-grantee agency is authorized to proceed with grant activities. The purpose of the conference is to ensure the agency grant manager is aware of and agreeable to the requirements. Upon completion of the conference, the agency grant manager will sign the *Pre-Grant Conference Checklist* to certify the requirements have been discussed and are understood.

<input type="checkbox"/>	Establish procedures provided in the Highway Safety Grant Procedure Manual	Page 8
<input type="checkbox"/>	W-9 form completed	Page 11, 28
<input type="checkbox"/>	Grant agreement and Pre-Grant conference	Page 5
<input type="checkbox"/>	Grant revisions	Page 8
<input type="checkbox"/>	Noncompliance and termination; Debarment (SAM Registration)	Page 9; 19
<input type="checkbox"/>	Financial management and reimbursement	Page 9
<input type="checkbox"/>	Allowable costs and payroll information	Page 10
<input type="checkbox"/>	Information and reports (Claims, Quarterly and Final Evaluation reports)	Page 11
<input type="checkbox"/>	Audit and Single Audit Certification Letter; FFATA	Page 7, 12, 52, 56
<input type="checkbox"/>	Purchase requirements; Buy America Act	Page 13; 18; 60; 62
<input type="checkbox"/>	Political Activity and Lobbying	Page 18
<input type="checkbox"/>	Title VI Inclusions and Report (nondiscrimination); EEO	Page 13, 17, 25, 34
<input type="checkbox"/>	Safety Restraints and Texting while Driving	Page 23, 25
<input type="checkbox"/>	Alcohol and Drug-Free Workplace policies	Page 17, 25
<input type="checkbox"/>	Property management	Page 14, 35
<input type="checkbox"/>	Certifications and Assurances and other grant requirements	Page 16
<input type="checkbox"/>	IACP guidelines for vehicular pursuits	Page 25
<input type="checkbox"/>	Financial reporting and Catalog of Federal Domestic Assistance (CFDA)	Page 10

I understand and agree to the terms, requirements and conditions presented in this pre-grant conference, and as presented in the Highway Safety Grant Procedures Manual.

Agency Grant Manager

Date

OHS Grant Officer

Date



State of Idaho
 700 West State Street, P.O. Box 83720
 Boise, ID 83720-0011
 Combined Substitute W-9/Direct Deposit/Remittance Advice
 Authorization Form

Reset Form

Agency use only:
 Agency number: _____
 Contact name: _____
 Contact Phone Number: _____

Part I - Substitute W-9 Tax Identification (Always required).

Name: _____

Complete if you are a SOLE PROPRIETOR or SINGLE-OWNER LLC } Required: Personal name of owner of the business _____
 Optional: Business name if different from above: _____

Enter your Tax Payer Identification Number in the appropriate box.
 For individuals, this is your social security number (SSN). For other entities, it is your employer identification number (EIN).

Social Security Number _____ OR _____ Employer Identification Number _____

Check appropriate box: Individual/Sole proprietor Corporation Partnership Government Non Profit Other (explain) _____

Exemption: If exempt from backup withholding, explain exemption here: _____

Signature: I am a U. S. person (including a U. S. resident alien).

Tax correspondence address: _____
 City: _____ State: _____ ZIP: _____

Phone: () _____ E-mail: _____

If address for payments is different, please provide a payment remit to address: _____

Under penalties of perjury, I certify that:
 1. The number shown is my correct taxpayer identification number, and
 2. I am not subject to backup withholding, and
 3. I am a U. S. citizen or other U. S. person

Person completing this form: _____ Title: _____
 Signature: _____ Date: _____

Part II - Direct Deposit Authorization (Optional). To receive payments electronically, complete Part I and Part II and attach an original voided check (not a deposit slip) or bank verification of your checking or savings account number. NOTE: Invalid account information will be rejected by the financial institution and generate a notice of change. A notice of change will void this request form and future payments will be made by Idaho State warrant.

Request type: New Change Cancel

Accountholder Name/Title (Title required if company account) _____

Routing Number _____ Account Number _____

Account Type (Please check the appropriate box): C - Checking Account S - Savings Account

I hereby authorize and request the Idaho State Controllers Office (SCO) and the Idaho State Treasurers Office (STO) to initiate credit entries for vendor payments to the account indicated above. I agree to abide by the National Automated Clearing House (NACHA) rules with regard to these entries. Pursuant to the NACHA rules, the SCO and STO may initiate a reversing entry to recall a duplicate or erroneous entry that they previously initiated. This authority will continue until such time as SCO and STO have had a reasonable opportunity to act upon written notice to terminate or change the direct deposit service initiated herein.

I acknowledge that electronic payments to the designated account must comply with the provisions of U.S. law, as well as the requirements of the Office of Foreign Assets Control (OFAC). I affirm that, regarding electronic payments the State of Idaho may remit to the financial institution for credit to the account that I have designated, the entire payment amount is not subject to being transferred to a foreign bank account.

Signature of Authorized signer on account _____ Print Name Here _____ Sign and Date Here _____



Routing Number _____ Account Number _____
 Is nine digits can vary in length

Part III - Remittance Advice on the Web (Required if opting for Direct Deposit. Optional if not.) Login instructions will be emailed to the email address provided in Part I. Additional information can be found on the web at: www.sco.idaho.gov. Click on Public Information, then on Vendor Services.

I want to view my remittance advices on the Web. (Check one.)

Yes-One Get payment information for this location only by using the State Controllers Office Web Remittance Advice Application.

Yes-All Get payment information for all of your locations by using the State Controllers Office Web Remittance Advice Application.

Instructions - Part I

The State of Idaho is about to pay you an amount that may be reported to the **Internal Revenue Service (IRS)**. If the amount is reportable to the IRS, they will match this amount to your tax return. In order to avoid additional IRS scrutiny, we must provide the IRS with your name and either your Social Security Number or your Employer Identification Number. The name we need is the **name that you use on your tax returns** related to this payment. We are required by law to obtain this information from you.

Exemption: If you are exempt from backup withholding, indicate the reason why in the Exemption box. For additional information on exempt status, please review the full IRS Form W-9 Instructions found on the IRS website at www.irs.gov.

U. S. Person: This form may be used only by a U. S. person, including a resident alien. Foreign persons should furnish us with the appropriate Form W-8. For a complete IRS definition of U. S. Person, consult the IRS website at www.irs.gov.

Penalties: Your failure to provide a correct name and Taxpayer Identification Number will delay the issuance of your payment and may subject you to a \$50 penalty imposed by the IRS under section 6723. If you make a false statement with no reasonable basis that results in no backup withholding, you could be subject to a \$500 civil penalty. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Confidentiality: If we disclose or use your Taxpayer Identification Number in violation of Federal law, we may be subject to civil and criminal penalties.

Privacy Act Notice

You must provide your TIN whether or not you are required to file a tax return. If you do not provide your TIN, certain penalties may apply. Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons who must file information returns with the IRS to report interest, dividends and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA or Archer MSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states and the District of Columbia to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, or to Federal and state agencies to enforce Federal non-tax criminal laws and to combat terrorism.

Instructions - Part II

Complete this section only if you wish to receive payments by direct deposit or electronic funds transfer through the ACH network. Attach an original voided check (not a deposit slip) or a bank verification of your checking or savings account number. Copies of checks cannot be accepted. The routing number is normally the first group of nine digits on the bottom of your check. The account number is of varying length and is normally the next group of digits on the bottom of your check. Please see the illustration in Part II for a sample of where these numbers can be found. If you opt for direct deposit, you will no longer receive a paper remittance advice that provides information about your payments. Instead, you will be required to use the Web Remittance Application described below in Part III.

Instructions – Part III

The Idaho State Controllers Office now offers payment information on the Internet which is accessed through a secure sign in on our website at: <http://www.sco.idaho.gov>.

If you are not requesting payments by direct deposit and would like to take advantage of this service, complete Part III of the form. When deciding to participate in this program, you have the option of viewing payment information for all of your locations associated with the Taxpayer Identification Number provided in Part I or just the location or address provided in Part I. You will receive initial login instructions by email at the email address provided in Part I.

If you are requesting payments by direct deposit, you will automatically be set up to participate. You have the option of viewing payment information for all of your locations associated with the Taxpayer Identification Number provided in Part I or just the location or address provided in Part I. You will receive initial login instructions by email at the email address provided in Part I.

Completing the Grant Reimbursement Claim Form

When completing the reimbursement claim form please follow these instructions:

- Use whole dollars only.
- Round up at \$.50 or more.
- Attach supporting documentation.

A claim typically includes a summary form of the hours worked and how you arrived at the personnel costs. For equipment purchases, include a copy of the invoice and proof of payment and Property Management Form. (See Page 12 for more instructions on supporting documentation, and page 29 for a sample claim form.)

Claim No. – Number each claim you complete, starting with 1. The number is important for internal payment procedures.

For Period Covered – Identify the starting date and ending date for the period covered. This is required information and specifically covers the month(s) or weeks for the requested reimbursement.

Agency Federal ID – This is your agency's tax identification number.

Personnel Costs – The current costs, in the middle of the page with the grayed area, are for the time period you have listed above. All costs should be directly across from the budgeted funds. **Do not make any changes to the budget column.** In this example, provide your overtime costs. These can be compiled using the Claim Summary Form which follows the reimbursement claim form in this manual. If your grant agreement states OHS will reimburse for benefits, include the amount on the Claim Summary Form. The benefit rate typically does not exceed 23% of the overtime rate. Be sure to get the correct rate from your Human Resources Section.

Federal – Under “Current Costs”, list the amount under the Federal column for overtime and benefits because your agency wishes to be reimbursed for expenditures using federal grant funds. Then move to “Year to Date Costs”. This is a running total for the whole grant year. Look at your previous grant and add the amount listed there with the new current costs to get a total cost so far.

State/Local – The next line down is for agency match with the budget columns showing the corresponding match amount. Under current costs, list the match your agency is contributing. You can use the same Claim Summary Form for your match. Then move to “Year to Date Costs”. This is a running total for the whole grant year. Look at your previous grant claim and add the amount listed, with the new current costs, to get a total cost to date.

Other Direct Costs – The next line showing budgeted dollars is “Other Direct Costs”. In this case, the agency was granted \$9,000 for 2 in-car video camera systems. The agency match is \$3,000 toward the total cost of the equipment. This agency spent a total of \$9,182 on the equipment.

Federal – Under “Current Costs”, list the amount under the Federal column for overtime and benefits because you want to be reimbursed using federal grant funds. Because this is a 75%-25% split with federal funds paying 75% of the cost, the total cost is multiplied by .75 ($\$9,182 \times .75 = \$6,886.50$). OHS policy is to round to whole dollars, so the amount would be rounded up to \$6,887 for the federal cost. Then move to “Year to Date Costs”. This is a running total for the whole grant year. Look at your previous grant and add the amount listed there with the new current costs, to record the total year-to-date costs.

State/Local – The next line down is for agency match with the budget columns showing the match amount. Under current costs, list the match your agency is contributing. You can use the same Claim Summary Form for your match. Then move to “Year to Date Costs”. This is a running total for the whole grant year. Look at your previous grant and add the amount listed there with the new current costs to record the total year-to-date costs.

Totals – Total up the costs both in the subtotal spaces and at the bottom of the page.

Signature –

The agency grant manager must sign and date the claim. You have two options to submit your claim. Because this is a financial document,

1. the original may be scanned and electronically mailed
2. or the original signed claim may be sent to OHS through US mail

ITD-669 09-10



Office of Highway Safety GRANT REIMBURSEMENT CLAIM



Grant Title <i>Aggressive Driving Grant</i>		Grant No. (list all grant project numbers) <i>SPT0835</i>		OHS ONLY	
Agency <i>Smithville Police Department</i>		Address <i>(same as W-9)</i> <i>1000 Main St.</i> <i>Smithville ID 70012</i>		Approved for Payment	
Claim No. <i>2</i>	Rev. No.	Final Claim	For Period Covered To	Charge Acct. & Amount	
			<i>1-Jan-13</i> To <i>29-Mar-13</i>	1	\$
				2	\$
				3	\$
				4	\$
				Date	

USE WHOLE DOLLARS ONLY

Agency Federal ID Number:

	BUDGET		CURRENT COSTS		YEAR TO DATE COSTS	
	State/Local	Federal	State/Local	Federal	State/Local	Federal
PERSONNEL COSTS (HS H901)						
Aggressive Driving overtime and benefits		\$9,000		\$1,035		\$3,813
Regular duty traffic enforcement hours and grant administration	\$3,000		\$345		\$1,271	
Subtotal Personnel Costs	\$3,000	\$9,000	\$345	\$1,035	\$1,271	\$3,813
TRAVEL (HS H902)						
Subtotal Travel	\$0	\$0	\$0	\$0	\$0	\$0
CONTRACTUAL SERVICES (HS H903)						
Subtotal Contractual Services	\$0	\$0	\$0	\$0	\$0	\$0
COMMODITIES (HS H904)						
Subtotal Commodities	\$0	\$0	\$0	\$0	\$0	\$0
OTHER DIRECT COSTS (HS H905)						
2 In-car video camera systems	\$3,000	\$9,000	\$2,295	\$6,887	\$2,295	\$6,887
Subtotal Other Direct Costs	\$3,000	\$9,000	\$2,295	\$6,887	\$2,295	\$6,887
INDIRECT COSTS (HS H906)						
Subtotal Indirect Costs						
TOTAL	\$6,000	\$18,000	\$2,640	\$7,922	\$3,566	\$10,700

Note any fees or income received: _____

I certify the above costs for the specific grant described; represent a true and correct statement of costs incurred.

(Print and sign name)
Agency Grant Manager

Date

TD-670 9-10



HIGHWAY SAFETY PROGRAM QUARTERLY REPORT

Office of Highway Safety



Grant Project Name _____ Grant Project _____
 Grant Period From _____ To _____ Report Period From _____ To _____

A. List the Grant Tasks and Deliverables (listed in grant document) and your accomplishments.

B. List tasks not completed or problems encountered.

C. List tasks due next quarter and plans to achieve these tasks.

PREPARED BY: _____
 Grant Manager

 Date

ITD-2796 9-10 W



HIGHWAY SAFETY GRANT AGENCY'S TITLE VI REPORT



Office of Highway Safety

AGENCY _____

GRANT PROJECT NO. _____

If your agency publishes an annual Title VI report, a copy of the most recent report shall be submitted in lieu of this form.

1. Your Agency's Nondiscrimination Policy, if changed from the policy originally submitted.
2. Personnel employed by your agency:

TOTAL _____ WOMEN _____ MINORITIES _____

Any complaints of discrimination? YES NO

If YES, describe the complaint and its resolution:

3. Title VI Accomplishments during the year:

4. Goals for the coming year:

Title VI Coordinator: _____



Office of Highway Safety Property Management Form

		ITD ONLY		
Project Name	Grant Project Number	Inspection No	Assigned ID	\$2,000 Y / N
Agency Name		Agency Address		
Property Manager (Please Print)	Phone Number (208) -	On-line version (through webCARS apps): http://apps.itd.idaho.gov/apps/webcars/Default2.aspx/ Property Management		

Property Description	Serial Number	Date Acquired	Cost	Location	Condition	Notes

Condition Codes

- | | |
|-------------------------|----------------------------------|
| 1 - Excellent | 6 - Not in Use |
| 2 - Good | 7 - Sold for Salvage Value |
| 3 - Fair | 8 - Traded for New Equipment |
| 4 - Fair/Needs Repair | 9 - Discarded |
| 5 - Poor/Not Repairable | 10 - Transferred to Other Agency |

I certify this property record verification has been examined by me and to the best of my knowledge is a true and correct record. I further certify the property herein described is being managed and maintained in accordance with the property agreements contained in the *Highway Safety Grant Procedure Manual*.

Agency Grant Manager (Please Print)	Agency Grant Manager Signature	Date
-------------------------------------	--------------------------------	------

FOR FOLLOW UP INSPECTION ONLY

Inspector Name (Please Print)	Inspector Signature	Date
-------------------------------	---------------------	------

FINAL EVALUATION INSTRUCTIONS

These instructions and the attached report outline will help the sub-grantee agency write the final evaluation report. If these instructions are followed, the first draft of the final evaluation report should require little or no changes prior to submission of the final report.

Before Writing

Before begin to write the final evaluation report, have the following items available:

1. A copy of the grant document. The wording is used in the sub-grantee final evaluation (see the section "Writing the Report" for additional information). A computerized copy of the sub-grantee document is an excellent starting base. The OHS grants officer can provide a copy.
2. Copies of each of the quarterly reports, as well as any additional items such as performance charts, news clippings, etc., which would help describe the activities of the grant.
3. A copy of the final reimbursement claim if it has been completed. If it isn't, do not put off writing the draft. Just leave the section on costs blank until this information is available.

Writing the Report

The final evaluation consists of four to five sections plus the title. The following instructions are for each section of the report. The document outline is the preferred format for presenting report information.

Title: This should say Final Evaluation Report and then give the name and grant number of your project.

1. **Overview:** In this section, describe the project and the problems the sub-grantee agency intended to remedy. Read over the Present Situation section in the grant document, and use this information to complete this section. Include any additional information which will provide a good description of the project such as target group for the grant.

List the ultimate objective and the grant tasks and deliverables as they appear on the contract.

2. **Administrative Evaluation:** It is very important the sub-grantee grant manager refers to the evaluation section of the grant as you complete this section. **Make sure each of the questions asked in the evaluation section of the grant document are answered under the appropriate objective in this portion of the final report.**

Proceed to the Grant Tasks and Deliverables section of the grant document. List each objective under each Grant Tasks and Deliverables, and describe the progress in meeting the objective and other related accomplishments. It is important the sub-grantee states each objective, and then assess how it was accomplished. It is not sufficient for the sub-grantee agency to state the general grant task/deliverable, and in the assessment merely state it was accomplished. Pertinent details on how the objective was accomplished or why it was not accomplished need to be explained. This is the opportunity to discuss the program and its attainments. If the sub-grantee agency particularly proud of something, let us know.

3. **Impact Evaluation:** Complete only if required in the grant agreement. If the grant agreement contains an impact evaluation under the Evaluation section, the state the scope of this evaluation, the results, and whether the outcome or impact that was as predicted.
4. **Planned vs. Actual Cost Comparison:** Comment on how much was budgeted, what was actually spent and any substantial deviations from the planned budget item amounts in the grant agreement. Attach a copy of the final claim.
5. **Summary and Recommendations:** In this section, the sub-grantee agency needs to summarize the principal benefits and difficulties encountered in completing activities under the project. Highlight any specific "lessons learned" under the project, and recommend ways of avoiding such problems in future projects.

Briefly restate whether or not the ultimate objectives of the agreement were met. Describe whether or the sub-grantee agency believes the project had any effect on highway safety activities within the sub-grantee jurisdiction. Indicate whether or not highway safety activities under the project will be continued in the future, and where funding will be obtained.

Final Evaluation Format

_____ / _____
Grant Title

Grant No.

OVERVIEW (see instructions)

The ultimate objective of this grant was to _____

We hoped to accomplish this by: (state each Grant Task/Deliverable)

1. _____
2. _____
3. _____
4. _____

ADMINISTRATIVE EVALUATION (see instructions)

1. Repeat first Grant Task/Deliverable if your grant document is structured this way.

A. Immediate Objective:

Assessment:

B. Immediate Objective:

Assessment:

C. Immediate Objective:

Assessment:

2. Repeat second Grant Tasks/Deliverable if your grant document is structured this way.

A. Immediate Objective:

Assessment:

B. Immediate Objective:

Assessment:

C. Immediate Objective:

Assessment:

Continue in this fashion until all Grant Tasks/Deliverables have been addressed.

IMPACT EVALUATION (if applicable)

Statement describing impact evaluation:

Findings:

PLANNED VS. ACTUAL COSTS

The budget planned to spend \$_____ in federal funds. At the end of the project, \$_____ was actually expended. (If the project is under spent, explain why.) The budget spent \$_____ in matching funds compared to the \$_____ actually planned for in the budget. (If there are any major discrepancies, discuss these now.) See attached final claim for actual details of the grant expenditures.

SUMMARY AND RECOMMENDATIONS (see instructions)

Submitted by: _____

Agency: _____

Date: _____

APPENDIX B – FEDERAL REGULATIONS

The following is a list of federal regulations used by the Office of Highway Safety in administering highway safety grants for local agencies. If you would like a complete copy of any of the following regulations or have specific questions regarding grant requirements, please contact the Office of Highway Safety at 334-8100 or access the National Highway Traffic Safety Administration grant management website.

<http://www.nhtsa.gov/About+NHTSA/Programs+&+Grants/Resources+Guide>

Common Rule

49 Code of Federal Regulations (CFR) Part 18

The Common Rule was developed by the Office of Management and Budget (OMB) for all federal agencies to use as a guideline in the administration of federal grants and contracts. These basic financial and program management requirements apply to anyone receiving grant funds. Idaho uses state requirements, which must be at least as restrictive as the common rule, for financial management, equipment, and procurement policies.

Sub-grantees must follow these same requirements to assure financial and accounting procedures are in place, give the sub-grantee the ability to produce required reports, and accurately trace grant funds. The Common Rule also requires the states to conduct project monitoring, program performance reports, financial reporting, records retention, and adequate close out procedures to ensure proper use of federal grant funds. See the electronic code of federal regulation at: 49 CFR Part 18 - DOT Implementation of Common Grant Rule: Uniform Administrative Requirements for Grants and Cooperative Agreements to State & Local Governments.

Cost Principles Guidelines

OMB issued ***Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards***, Final Rule (**Uniform Guidance**) in December 26, 2013 Federal Register notice (2 CFR 200). Federal Agencies must implement policies and procedures by promulgating regulations to be effective December 26, 2014. Upon implementation, the guidance will be in effect for all federal awards or funding increments provided **on or after December 26, 2014**.

- ◆ For Federal Awards funded with Carry Forward (prior year) funds: NHTSA funding Section 402 (CFDA# 20.600), Section 408 (20.610), Section 2010 (20.612), Section 164 (20.608), and Section 405 (20.616) will continue to be governed by 2 CFR 225 unless otherwise specified by NHTSA.
- ◆ For Federal Awards received after December 26, 2014, 2 CFR 200 Cost Principles will take into effect.

2 CFR Part 200

Subpart E - Cost Principles

§200.400 Policy guide.

The application of these cost principles is based on the fundamental premises that:

(a) The non-Federal entity is responsible for the efficient and effective administration of the Federal award through the application of sound management practices.

(b) The non-Federal entity assumes responsibility for administering Federal funds in a manner consistent with underlying agreements, program objectives, and the terms and conditions of the Federal award.

(c) The non-Federal entity, in recognition of its own unique combination of staff, facilities, and experience, has the primary responsibility for employing whatever form of sound organization and management techniques may be necessary in order to assure proper and efficient administration of the Federal award.

(d) The application of these cost principles should require no significant changes in the internal accounting policies and practices of the non-Federal entity. However, the accounting practices of the non-Federal entity must be consistent with these cost principles and support the accumulation of costs as required by the principles, and must provide for adequate documentation to support costs charged to the Federal award.

(e) In reviewing, negotiating and approving cost allocation plans or indirect cost proposals, the cognizant agency for indirect costs should generally assure that the non-Federal entity is applying these cost accounting principles on a consistent basis during their review and negotiation of indirect cost proposals. Where wide variations exist in the treatment of a given cost item by the non-Federal entity, the reasonableness and equity of such treatments should be fully considered. See §200.56 Indirect (facilities & administrative (F&A)) costs.

(f) For non-Federal entities that educate and engage students in research, the dual role of students as both trainees and employees contributing to the completion of Federal awards for research must be recognized in the application of these principles.

(g) The non-Federal entity may not earn or keep any profit resulting from Federal financial assistance, unless expressly authorized by the terms and conditions of the Federal award. See also §200.307 Program income.

*See 2 CFR 200, Subpart E in its entirety: <http://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=5265d24f4c08517cf9182a98a78967d3&n=pt2.1.200&r=PART&ty=H>
TML# top

2 CFR Part 225

Cost Principles for State, Local and Native American Tribal Governments

2 CFR Part 225 provides basic guidelines for allowable expenditures reimbursable by the federal grant program. Basic criteria for being allowable are: (1) be necessary and reasonable; (2) be allocable to federal awards; (3) be allowed under state/local laws or regulations; (4) conform to limitations or exclusions governing the award; (5) be consistent with applicable policies, regulations, or exclusions; (6) in accordance with generally accepted accounting principles; (7) not included or used as a cost to meet cost sharing or matching requirements of any other federal award; and (8) be adequately documented. See the electronic code of federal regulations at: [2 CFR Part 225 - Cost Principles for state, local, and Indian Tribal Governments \(OMB Circular A-87\)](#).

Highway Safety Grant Funding Guidance for Field Administered Grants

The basic funding eligibility factors listed in this document apply to NHTSA field administered grants in accordance with 23 USC.

<http://www.nhtsa.gov/About+NHTSA/Programs+&+Grants/Resources+Guide>

INTRODUCTION

The basic funding eligibility factors listed in this document apply to NHTSA field administered grants in accordance with 23 U.S.C. Sections 402 and 405 of the Moving Ahead for Progress in the 21st Century Act (MAP-21) of 2012, with revisions to Sections 154 and 164. Highway safety grants rescinded by MAP-21 are governed by the applicable implementing regulations at the time of the grant award. Sections 163, 405, 406, 408, 410; with the Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users (SAFETA-LU), Public Law 109-59, Sections 1906, 2010, and 2011 remain in effect until all funds are expended. They should be implemented in conjunction with 2 CFR 225, Cost Principles for State, Local and Indian Tribal Governments; 2 CFR Part 220, Cost Principles for Institutions of Higher Education; 2 CFR Part 230, Cost Principles for Nonprofit Organizations; and 45 CFR, Subtitle A - Appendix E to Part 74, Principles for Determining Costs Applicable to Research and Development Under Grants and Contract with Hospitals.

In addition to these cost principles, grant funding guidance is based on regulations, directives, and governing statutes. Many of the supporting documents are contained in this document. They include:

- 49 CFR Part 18 Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments;
- 23 CFR Part 1200 MAP-21 P.L. 112-141 regulatory requirements and SAFETEA-LU regulatory requirements Sections 402, 405, 410, 411, 153, 154, 163, 164, and 2010 of P. L. 109-59;
- Implementing Guidance - Guidance published by NHTSA applicable to 23 U.S.C. Sections 406 and 408, and to Sections 1906 and 2011 of P. L. 109-59; and
- NHTSA Order 462-6C - Matching Rates for State and Community Highway Safety Programs, November 30, 1993.

To be allowable, costs must be necessary, reasonable, and allocable and Federal funds must be used in accordance with the appropriate statute and implementing grant regulations or

guidance. Grant management rules require governmental units to monitor sub awards to assure compliance with applicable Federal requirements and cost principles.

For general criteria for allowable costs, see: Part II. Basic Funding Guidance; Part III. Allowable Costs Under Specific Conditions for Selected Items; or Part IV. Unallowable Costs for Selected Items.

PART III. Allowable Costs under Specified Conditions or Limitations for Selected Items:

The following costs are allowable under specified conditions. In the event of a conflict between this section and OMB Circular 23 CFR Part 1200, [2 CFR PART 225](#), [2 CFR Part 220](#), [2 CFR Part 230](#) or 45 CFR, Subtitle A - Appendix E to Part 74, the provisions of the applicable regulations will be controlling (except where inconsistent with statute).

A. Equipment

1. Cost to purchase new and replacement equipment with a useful life of more than one year and an acquisition cost per unit (including accessory items essential to its operation) of \$5,000 or more must be pre-approved by the appropriate grant-approving official(s). If the equipment request is submitted in the HSP, it is reviewed and approved along with the HSP. If the equipment is not in the HSP, a separate written request describing how the equipment will support the State's highway safety program is required. For equipment use, disposition, and title rights reference [\(23 CFR Part 1200.31\)](#).
2. NHTSA funds programmed to Roadway Safety may be used for the purchase and installation of regulatory and warning signs and supports and field reference markers designed specifically to meet FHWA-endorsed standards only for roads off the Federal-aid system (i.e., local roads or rural minor collectors).
3. Costs for the following items are subject to compliance with any applicable standards and performance specifications and inclusion on the applicable Conforming Products List (CPL) established by NHTSA, the Research and Innovative Technology Administration (RITA), the American College of Surgeons, or by other nationally recognized standard-setting agencies or by State standards and performance specifications, as long as they are at least as stringent as applicable national standards and performance specifications.
 - a. Police traffic enforcement, speed-measuring devices, such as radars, lidars, and across-the-road devices; a comprehensive list can be found online at: www.theiacp.org/portals/0/pdfs/Combined-CPL.pdf.

b. Alcohol/drug testing devices and costs for re-certification of such devices (a comprehensive list can be found online at (www.volpe.dot.gov)).

c. Ambulance costs not to exceed 25 percent for Federal share, unless the State submits to the appropriate NHTSA grant-approving official documentation supporting a higher percentage of highway safety use. Minimum requirements for an ambulance include: (1) meeting the GSA Federal Ambulance Specifications (KKK series); (2) being equipped in accordance with the essential equipment list recommended by the American College of Surgeons; (3) containing space for two litter patients and 60 inches of headroom for EMT's; (4) being manned by a minimum of one basic level EMT; and (5) having exterior vehicle lighting sufficient for identification as an ambulance.

d. Helicopter costs, not to exceed 25 percent for Federal share, unless the State submits to the appropriate NHTSA grant-approving official documentation supporting a higher percentage of highway safety utilization. Helicopters must be equipped for emergency medical services (EMS) missions and for police traffic safety functions related to law enforcement, with an absolute priority accorded to EMS duty needs for crash site victim removal. Activity logs must be maintained to verify highway safety use and expenditure.

e. Automated external defibrillators (AED) costs, not to exceed 25 percent for Federal share. AEDs are to be used for training EMS personnel only. AEDs cannot be used to equip ambulances, police cars, or offices.

f. Fixed-wing aircraft costs, not to exceed 25 percent for Federal share, unless the documentation supporting a higher percentage of highway safety utilization. Activity logs must be maintained to verify highway safety use and expenditures.

B. Travel

Costs for travel-related expenses for out-of-State individuals are allowable, provided such expenses are for specific services benefiting the host State's highway safety program. [2 CFR 225.B.43](#)

C. Training

1. Costs of training personnel (but not Federal civilian or military employees), for highway safety purposes are allowable when the training supports objectives of the State's highway safety program. (See "Unallowable Costs" in Part IV., Sections C.1. and C.2. under Training). Training for Department of the Interior personnel assigned Section 402 responsibilities is covered under the 5 percent administrative allowance.
2. Development costs of new training curricula and materials are allowable if they do not duplicate materials already developed for similar purposes by U.S.

DOT/NHTSA/FHWA or by States. Costs are allowable to modify existing materials to meet particular State and local instructional needs.

3. Costs are allowable for portable skid platforms and driving simulators. However, proposed plans for this equipment must be part of a NHTSA-approved training program. If the total cost of the skid platforms and driving simulators exceeds \$5,000, it falls into the major purchases category and requires NHTSA prior approval.

D. Program Administration

1. Costs are allowable for highway safety consultant services from universities, public agencies, non-government organizations and individuals for State or local highway safety support services or products consistent with the applicable Cost Principles, provided applicable State procurement procedures are followed.
2. Costs are allowable to support a specific highway safety project with promotional items only when evidence is provided that items are directly related and integral to project objectives. Costs should be reasonable and include a distribution plan and maintenance of records. Documentation must be available to show that activities do not violate State law.
3. Federal grant funds can be used to support police-directed operations to uncover unlawful practices associated with minimum age drinking laws. This includes purchase of alcoholic beverages for "sting" type operations, as long as the operations are not in conflict with any Federal, State, or local laws. In no case can alcohol be used for consumption. (see Part IV, D.4.)
4. Costs of meetings and conferences, where the primary purpose is to disseminate highway safety-related technical information are allowable. This includes meals, transportation, rental of meeting facilities, and other incidental costs. Records that document the primary purpose of the meeting was to disseminate technical information must be kept on file. The cost must be an allowable under State regulations.
5. Section 402(g)(2) provides an exception to the general prohibition against using Section 402 grant funds for activities carried out under 23 U.S.C. 403. States may now use Section 402 funds to supplement demonstration projects implemented under Section 403.
6. Section 402(c) provides that States may use grant funds in cooperation with neighboring States for highway safety purposes that benefit all participating States. For States that share a common media market, enforcement corridors and program needs, such interstate initiatives recognize the mutual benefits that may be gained by multiple jurisdictions through the sharing of resources.

E. Public Communication

1. Costs are allowed for purchase of program advertising space in the mass communication media as part of a comprehensive program designed to address specific highway safety goals identified in a State's Highway Safety Plan. This includes purchase of television, radio time, cinema, Internet, print media, and billboard space (see Purchase Media Guidance in the *Highway Safety Grant Funding Guidance* for additional conditions or limitations). Note: Television public service announcements and advertising created with the aid of Federal funds must contain closed-captioning of the verbal content.
2. Material developed by others, without NHTSA participation, may not carry NHTSA logos or identifiers, but may include reference to the fact that material was developed in support of objectives supported by the agency. Material developed jointly by NHTSA and others may carry logos or identifiers of both NHTSA and other contributors, subject to prior NHTSA approval.

PART IV. Unallowable Costs for Selected Items:

The following items are unallowable:

A. Unallowable Costs for Facilities and Construction

- Highway construction, maintenance, or design other than design of safety features of highways incorporated into Roadway Safety guidelines
- Construction or reconstruction of permanent facilities, such as paving, driving ranges, towers and non-portable skid pads
- Highway safety appurtenances including longitudinal barriers (such as guardrails), sign supports (except as allowed under Allowable Costs with Conditions for selected Items, Part II.A.2.), luminaire supports, and utility poles (FHWA safety construction Federal-aid funds are available)
- Construction, rehabilitation, or remodeling for any buildings or structures or for purchase of office furnishings and fixtures

Examples of office furnishings and fixtures

- Chair • Bookcase • Portable Partition
- Table • Filing Cabinet • Picture, Wall Clock
- Shelving • Floor Covering • Draperies and Hardware
- Coat Rack • Office Planter • Fixed Lighting/Lamp

- Land (except for SAFETEA-LU Section 2010 and MAP-21 Section 405(f) motorcycle safety grant funds used to purchase facilities which includes the purchase of land upon which the facilities sit.)

B. Unallowable Equipment Costs

- Fixed and portable truck scales (Motor Carrier safety program funds are available for truck scales)
- Traffic signal preemption systems (FHWA Federal-aid highway program funds are available for traffic signal preemption systems)
- Automated traffic enforcement systems may not be purchased, operated, or maintained with Section 402 funds (including MAP-21 Section 405(b) High Seat Belt Use Rate funds, 405(d) Ignition Interlock funds, 405(e) Distracted Driving funds, and 405(g) GDL funds, in which a State has been approved to use for any eligible project or activity under 23 USC 402). ([23 CFR Part 1200.13\(b\)](#)).
- Radars or other speed measuring devices using MAP-21 Section 405-Impaired Driving Countermeasures and SAFETEA-LU Section 410 Alcohol Impaired

C. Unallowable training Costs

- Training of employees of Federal civilian and Federal military agencies. Note: Training for Department of the Interior personnel who are assigned Section 402 responsibilities is covered under the 5 percent administrative allowance.
- An individual's salary while pursuing training (except when the individual's salary is already supported with highway safety funds under an approved project).
- Overtime for police officers attending drug recognition expert training.

D. Program Administration

- Supplanting, including: (a) replacing routine and/or existing State or local expenditures with Federal grant funds and/or (b) using Federal grant funds for costs of activities that constitute general expenses required to carry out the overall responsibilities of State, local, or Federally recognized Indian tribal governments ([2 CFR Part 225 Appendix B.19](#)).
- NHTSA highway safety grant funds used to defray expenses incurred or sought to be incurred for activities of Federal civilian or military agencies or employees. For Department of the Interior, personnel expenditures for the Section 402 program are covered under the five percent administrative allowance.

- Alcoholic beverages for any consumption purposes or techniques for determining driver impairment are not allowable (See Part III, D.3.). ([2 CFR Part 225 Appendix B 3](#))
- Entertainment costs, including amusement and social activities and expenses directly associated with such costs (such as tickets to shows or sports events, meals, lodging, rentals, transportation, and gratuities). ([2 CFR Part 225 Appendix B 14](#))
- NHTSA highway safety grants funds for commercial drivers' compliance with specific Federal Motor Carrier Safety Regulations.
- Drug impaired activities, equipment and drug impaired training is not allowable with Sections 154/164 funds.

E. **Lobbying**

1. Federal - the cost of influencing the U.S. Congress and Federal agency officials for activities associated with obtaining grants, contracts, cooperative agreements or loans.
2. State and Local - No Federal funds may be used for any activity specifically designed to urge or influence a State or local legislator to favor or oppose the adoption of any specific legislative proposal pending before any State or local legislative body. Such activities include both direct and indirect (e.g., grassroots) lobbying activities, with one exception. This does not preclude a State official whose salary is supported with NHTSA funds to engage in direct contact with State or local legislative officials, in accordance with customary State practice, even if it urges legislative officials to favor or oppose the adoption of a specific pending legislative proposal. ([23 CFR Part 1200 Appendix A](#))

APPENDIX C – AUDITS OF STATE AND LOCAL GOVERNMENTS

2 CFR 200, Uniform Guidance, Subpart F – Audit Requirements, will be in effect for sub-grantees receiving federal awards with fiscal years beginning on or after 12/26/14.

OMB Circular A-133

SUBJECT: Audits of States, Local Governments, and Non-Profit Organizations

1. **Purpose.** This Circular is issued pursuant to the Single Audit Act of 1984, P.L. 98-502, and the Single Audit Act Amendments of 1996, P.L. 104-156. It sets forth standards for obtaining consistency and uniformity among Federal agencies for the audit of States, local governments, and non-profit organizations expending Federal awards.
2. **Authority.** Circular A-133 is issued under the authority of sections 503, 1111, and 7501 *et seq.* of title 31, United States Code, and Executive Orders 8248 and 11541.
3. **Rescission and Supersession.** This Circular rescinds Circular A-128, "Audits of State and Local Governments," issued April 12, 1985, and supersedes the prior Circular A-133, "Audits of Institutions of Higher Education and Other Non-Profit Institutions," issued April 22, 1996. For effective dates, see paragraph 10.
4. **Policy.** Except as provided herein, the standards set forth in this Circular shall be applied by all Federal agencies. If any statute specifically prescribes policies or specific requirements that differ from the standards provided herein, the provisions of the subsequent statute shall govern.

Federal agencies shall apply the provisions of the sections of this Circular to non-Federal entities, whether they are recipients expending Federal awards received directly from Federal awarding agencies, or are sub recipients expending Federal awards received from a pass-through entity (a recipient or another sub recipient).

This Circular does not apply to non-U.S. based entities expending Federal awards received either directly as a recipient or indirectly as a sub recipient.
5. **Definitions.** The definitions of key terms used in this Circular are contained in §____.105 in the Attachment to this Circular.
6. **Required Action.** The specific requirements and responsibilities of Federal agencies and non-Federal entities are set forth in the Attachment to this Circular. Federal agencies making awards to non-Federal entities, either directly or indirectly, shall adopt the language in the Circular in codified regulations as provided in Section 10 (below), unless different provisions are required by Federal statute or are approved by the Office of Management and Budget (OMB).

7. **OMB Responsibilities.** OMB will review Federal agency regulations and implementation of this Circular, and will provide interpretations of policy requirements and assistance to ensure uniform, effective and efficient implementation.

8. **Information Contact.** Further information concerning Circular A-133 may be obtained by contacting the Financial Standards and Reporting Branch, Office of Federal Financial Management, Office of Management and Budget, Washington, DC 20503, telephone (202) 395-3993.

9. **Review Date.** This Circular will have a policy review three years from the date of issuance.

10. **Effective Dates.** The standards set forth in § ____.400 of the Attachment to this Circular, which apply directly to Federal agencies, shall be effective July 1, 1996, and shall apply to audits of fiscal years beginning after June 30, 1996, except as otherwise specified in § ____.400(a).

The standards set forth in this Circular that Federal agencies shall apply to non-Federal entities shall be adopted by Federal agencies in codified regulations not later than 60 days after publication of this final revision in the **Federal Register**, so that they will apply to audits of fiscal years beginning after June 30, 1996, with the exception that § ____.305(b) of the Attachment applies to audits of fiscal years beginning after June 30, 1998. The requirements of Circular A-128, although the Circular is rescinded, and the 1990 version of Circular A-133 remain in effect for audits of fiscal years beginning on or before June 30, 1996.

The revisions published in the *Federal Register* June 27, 2003, are effective for fiscal years ending after December 31, 2003, and early implementation is not permitted with the exception of the definition of *oversight agency for audit*, which is effective July 28, 2003.

Highlights of the guidelines regarding audit are noted below. The complete OMB A-133 document can be found at the Office of Management and Budget through this link: <http://www.whitehouse.gov/omb/circulars/a133/a133.html#b>.

Policy

Audit requirements

- (a) **Audit required.** Non-federal entities that expend \$500,000 or more in a year in federal awards shall have a single or program-specific audit conducted for that year in accordance with the provisions of this part. [Further guidance on determining federal awards expended is provided in Circular A-133 § ____.205.]
- (b) **Single audit.** Non-federal entities that expend \$500,000 or more in a year in federal awards shall have a single audit conducted in accordance with Circular A-133 § ____.500 except when they elect to have a program-specific audit conducted in accordance with paragraph (c) of this section.
- (c) **Program-specific audit election.** When an auditee expends federal awards under only one federal program (excluding R&D) and the federal program's laws, regulations, or grant agreements do not require a financial statement audit of the auditee, the auditee may elect to have a program-specific audit conducted in accordance with Circular A-133 § ____.235. A program-specific audit may not be

elected for R&D unless all of the federal awards expended were received from the same federal agency, or the same federal agency and the same pass-through entity, and that federal agency, or pass-through entity in the case of a sub recipient, approves in advance a program-specific audit.

- (d) **Exemption when federal awards expended are less than \$500,000.** Non-federal entities that expend less than \$500,000 a year in federal awards are exempt from federal audit requirements for that year, except as noted in Circular A-133 §____.215(a), but records must be available for review or audit by appropriate officials of the federal agency, pass-through entity, and General Accounting Office (GAO).

Basis for determining Federal awards expended

The determination of when an award is expended should be based on when the activity related to the award occurs. Generally, the activity pertains to events requiring the non-federal entity to comply with laws, regulations, and the provisions of contracts or grant agreements, such as: expenditure/expense transactions associated with grants, cost-reimbursement contracts, cooperative agreements, and direct appropriations; the disbursement of funds passed through to sub recipients; the use of loan proceeds under loan and loan guarantee programs; the receipt of property; the receipt of surplus property; the receipt or use of program income; the distribution or consumption of food commodities; the disbursement of amounts entitling the non-federal entity to an interest subsidy; and, the period when insurance is in force.

Audit costs

(a) **Allowable costs.** Unless prohibited by law, the cost of audits made in accordance with the provisions of this part is allowable charges to Federal awards. The charges may be considered a direct cost or an allocated indirect cost, as determined in accordance with the provisions of applicable OMB cost principles circulars, the Federal Acquisition Regulation (FAR) (48 CFR parts 30 and 31), or other applicable cost principles or regulations.

(b) **Unallowable costs.** A non-Federal entity shall not charge the following to a Federal award:

(1) The cost of any audit under the Single Audit Act Amendments of 1996 (31 U.S.C. 7501 **et seq.**) not conducted in accordance with this part.

(2) The cost of auditing a non-federal entity which has federal awards expended of less than \$300,000 (*\$500,000 for fiscal years ending after December 31, 2003*) per year and is thereby exempted under §____.200 (d) from having an audit conducted under this part. However, this does not prohibit a pass-through entity from charging federal awards for the cost of limited scope audits to monitor its subrecipients in accordance with §____.400 (d)(3), provided the subrecipient does not have a single audit. For purposes of this part, limited scope audits only include agreed-upon procedures engagements conducted in accordance with either the AICPA's generally accepted auditing standards or attestation standards, that are paid for an arranged by a pass-through entity and address only one or more of the following types of compliance requirements: activities allowed

or unallowed: allowable costs/cost principles; eligibility; matching, level of effort, earmarking' and, reporting.

Auditee responsibilities

The auditee shall:

- (a) Identify, in its accounts, all federal awards received and expended and the federal programs under which they were received. Federal program and award identification shall include, as applicable, the CFDA title and number, award number and year, name of the federal agency, and name of the pass-through entity.
- (b) Maintain internal control over federal programs that provides reasonable assurance that the auditee is managing federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its federal programs.
- (c) Comply with laws, regulations, and the provisions of contracts or grant agreements related to each of its federal programs.
- (d) Prepare appropriate financial statements, including the schedule of expenditures of federal awards in accordance with Circular A-133 § ____.310.
- (e) Ensure that the audits required by this part are properly performed and submitted when due. When extensions to the report submission due date required by Circular A-133 § ____.320(a) are granted by the cognizant or oversight agency for audit, promptly notify the federal clearinghouse designated by OMB and each pass-through entity providing federal awards of the extension.
- (f) Follow up and take corrective action on audit findings, including preparation of a summary schedule of prior audit findings and a corrective action plan in accordance with Circular A-133 § ____.315(b) and § ____.315(c), respectively.



Idaho Transportation Department Single Audit Certification Letter



Certification for the most recent audit conducted

Sub-recipient Name _____

Ordinance/parent organization _____

DUNS Number (Data Numbering Universal System) _____

Address _____

RE: **Single Audit Certification Letter (SAC)** - Audit Requirements of OMB Circular A-133

This Letter is being requested from all entities receiving Federal funds from the Idaho Transportation Department, Office of Highway Safety (OHS).

The Idaho Transportation Department (ITD) is subject to the requirements of the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Nonprofit Organizations*. ITD is required to monitor our sub-recipients of federal awards and determine whether they have met the audit requirements of the circular and whether they are in compliance with federal laws and regulations. A sub-recipient **spending \$500,000 or more** in total federal awards **during the sub-recipient’s fiscal year** must have a single audit performed and is required to submit their audit report to the Federal Audit Clearinghouse (FAC) within the earlier of 30 days after receipt of the auditor’s report, or within 9 months after the end of the audit period.

In cases of continued inability or unwillingness to have a single audit conducted in accordance with OMB Circular A-133, Federal agencies and pass-through entities, such as ITD, shall take the following sanctions:

- ◆ Withholding a percentage of Federal awards until the audit is completed satisfactorily;
- ◆ Suspending Federal awards until the audit is conducted; or
- ◆ Terminating the Federal award.

ITD requests the following:

Please provide this signed SAC Letter along with appropriate documentation regarding your organization’s compliance with the audit requirements:

1. Your municipality (city or county) Comprehensive Annual Financial Report (CAFR) for the fiscal year for which your agency is certifying (if available).
Please indicate the page(s) of the single audit result (if applicable), **page no.** _____
2. In lieu of sending the entire CAFR, your agency may send only the summary of the single audit.
3. If your organization is not required to have a single audit, please include your agency’s latest audit (if available), unless provided previously (please so denote).

If your organization has not completed the single audit before receipt of this letter, please return this letter once the audit report has been completed and submitted to the Federal Audit Clearinghouse (FAC). **(Please contact the Municipal finance office or your auditor in filling the information below).**

If you have any questions regarding this Letter, please contact Ping Black, ITD OHS, at 208-334-8106, ping.black@itd.idaho.gov. Thank you for your submittal.

SUB-RECIPIENT NAME

1. We _____ have expended \$500,000, or more, in total federal awards and have and have completed our Circular A-133 audit for fiscal year ended _____. Our audit report and schedule of federal programs **have no material findings** that affect ITD funding.
Issue date of audit report: _____.

SUB-RECIPIENT NAME

2. We _____ have expended \$500,000, or more, in total federal awards and have completed our Circular A-133 audit for fiscal year ended _____. Our audit report and schedule of federal programs **have material findings** that affect ITD funding. Per OMB Circular A-133 _____.320 (e) we are including a copy of the required audit report along with our corrective action plan for your information. All findings are being resolved within 6 months from the completed date of FAC filing.
Issue date of audit report: _____.

SUB-RECIPIENT NAME

3. We _____ are not subject to a Circular A-133 audit because:
 We are a **For-Profit** organization.
 We expended less than \$500,000 in total federal awards during our fiscal year ended _____.
 Other (please explain) _____

Type or Print **Authorized Personnel:**

Name _____

Title _____

Signature _____ Date _____

Email Address _____

FFATA FORM



Sub-Awardee Reporting For The Federal Funding Accountability and Transparency Act (FFATA)

As required by the Federal Funding Accountability and Transparency Act (“Transparency Act” or “FFATA” per P.L. 109-282, as amended by section 6202(a) of P.L. 110-252; note 31 U.S.C. 6101), information on the first-tier sub-awards related to Federal contracts and grants, and the executive compensation of awardees and sub-awardees must be made publicly available beginning October 1, 2010. Federal agencies and prime awardees will report to ensure disclosure of Federal contract and grant sub-award and executive compensation data¹.

The following information must be reported for prime awardees and sub-awardees²:

Sub-Awardee DUNS ³	Sub-Awardee Name		
Address	City	State	Zip Code

Names and total compensation of the five most highly compensated officers of the entity must be listed if:

- the entity in the preceding fiscal year received 80 percent or more of its annual gross and revenues in Federal awards;
- the entity in the preceding fiscal year received \$25,000,000 or more in annual gross revenues from Federal awards; and
- the public does not have access to this information about the compensation of the senior executives of the entity through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. §§ 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986. See FFATA § 2(b)(1).

Name	Total Compensation ⁴
1.	
2.	
3.	
4.	
5.	
Explanation for exemption from listing above	

Definitions and Authority

1. From Executive Office of the President, Office of Management and Budget, memorandum dated August 27, 2010.
2. A sub-awardee is a recipient of a sub-award. I.E., where ITD loses programmatic control or resident oversight; functioning only as a trustee of an obligation.
3. Unique identifier used is the sub-awardee’s Dun & Bradstreet (D&B) DUNS Number. See OMB M-09-19 at 11.
4. “Total compensation” means the cash and noncash dollar value earned by the executives during the sub-recipient’s past fiscal year of the following (for more information see 17 CFR 229.402(c)(2)): (i). Salary and bonus. (ii). Awards of stock, stock options, and stock appreciation rights. Use the dollar amount recognized for financial statement reporting purposes with respect to the fiscal year in accordance with FAS 123R. (iii). Earnings for services under non-equity incentive plans. Does not include group life, health, hospitalization or medical reimbursement plans that do not discriminate in favor of executives, and are available generally to all salaried employees. (iv). Change in pension value. This is the change in present value of defined benefit and actuarial pension plans. (v). Above-market earnings on deferred compensation which are not tax qualified. (vi). Other compensation. For example, severance, termination payments, value of life insurance paid on behalf of the employee, perquisites or property if the value for the executive exceeds \$10,000.

Completed By (Sub-Awardee's Printed Name)	Title	FFY
Signature		Date

APPENDIX D - TRAVEL AND PER DIEM REIMBURSEMENT

General Requirements

All travel must be authorized prior to any grant program reimbursement.

For year-long grants, travel and per diem will be reimbursed to the employing agency. Expenses of a personal nature, incurred for the convenience of the traveler, will **not** be reimbursed.

Per diem will be reimbursed if:

- You are traveling OUTSIDE the assigned duty station (*District), or
- You are required to stay overnight on official grant related business within the assigned duty station (*District).

*District boundaries: http://www.itd.idaho.gov/highways/gis/statemaps/ITD_Districts_maps.pdf

Meal Reimbursements

Meals will be reimbursed at the current state rate of \$30 per day for in-state travel. For out of state travel, rates are available on the GSA website at: <http://www.gsa.gov/portal/category/21287>

Actual costs for meals, **not** to exceed daily meal allowances (see table below), are eligible for reimbursement if it is the policy of the employing agency. You will not be reimbursed for any meals that exceed the allowable daily per diem rate and if provided at a meeting or conference.

On the day of departure, **breakfast** is allowable if you **leave prior to 7:00 a.m.** On the day of return, **dinner** is allowable if your **arrival is after 7:00 p.m.**

Note: *Meal expense reimbursement will not be made when leaving the home station earlier than reasonably necessary to meet an airport's recommended pre-departure time.*

MEAL	IN STATE (all day \$30)	PARTIAL DAY PERCENTAGE (In and Out of State)
Breakfast	\$7.50	25%
Breakfast and Lunch	\$18.00	60%
Lunch	\$10.50	35%
Lunch and Dinner	\$27.00	90%
Dinner	\$16.50	55%
Breakfast, Lunch and Dinner	\$30.00	100%

Travel

Travel arrangements shall be pre-determined and must be pre-approved by your OHS Grants/Contracts Officer for procedural uniformity and to obtain the most economical and practical mode of

transportation.

For in-state travel mileage to and from your destination is reimbursed per the mileage listed on the ITD mileage chart www.itd.idaho.gov/highways/gis/StateMaps/MileageChart92.xls . Mileage for out-of-state destinations must be obtained from **Google Maps**. Reimbursement for excessive area travel requires justification.

<http://www.sco.idaho.gov/web/sbe/sbeweb.nsf/pages/trvlpolicy.htm#Appendix%20%22A%22>

Lodging

Reimbursement for reasonable lodging costs will be allowed for approved in-state or out-of-state travel according to state guidelines. If it is feasible to travel home after the last meeting, no lodging will be allowed for that night.

Note: *Reimbursement will not be made for travel and lodging expenses when leaving the home station earlier than reasonably necessary to meet an airport's recommended pre-departure time.*

Telephone/Internet

Effective 10-1-07, the telephone allowance for those traveling and requesting reimbursement will be \$2.00 a day, not to exceed a maximum of \$10.00 per week (seven consecutive days). Internet charges are reimbursable with a receipt, and only for grant-related work.

Ground Transportation

Fares for taxi, bus, limousine, and/or other public ground conveyance are reimbursable with a receipt. A passenger vehicle may only be rented when other means of transportation are impractical, unavailable, or would result in higher costs. The most economical and practical vehicle will be used when incurring the cost. If rental of a larger vehicle is unavoidable, obtain a statement from the rental agency to accompany the reimbursement.

Parking Fees

Parking fees are reimbursable with a receipt.

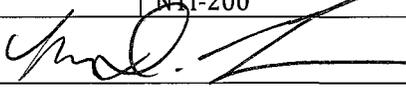
Baggage Fees

Baggage fees are reimbursable with a receipt.

APPENDIX E – BUY OF AMERICA ACT NHTSA INTERPRETATION

**NHTSA
Regional Operations and Program Delivery
Grant Management and Oversight Guidance**

Guidance	Buy America Act Procedure for Highway Safety Grant Programs
Date of Issuance	January 23, 2014
OPI	NTI-200

Signature  Date 1/23/2014
Associate Administrator, Regional Operations and Program Delivery

Citation:

Guidance:

The Buy America Act, 23 U.S.C. § 313, prohibits States from using highway grant funds under 23 U.S.C. Chapter 4 to purchase products, unless they are produced in the United States. This prohibition applies to steel, iron and **all** manufactured products, unless the Secretary of Transportation has determined that it is appropriate to waive the Buy America Act requirement. There is no minimum purchase threshold that exempts the need for a waiver. For compliance purposes, American-made covers any product that is manufactured or assembled in the United States.

The Secretary of Transportation may waive the Buy America Act requirement if: 1) the requirements would be inconsistent with the public interest (public interest waiver); 2) the products are not produced in the United States in sufficient and reasonably available quantities and of satisfactory quality (non-availability waiver); or 3) use of products produced in the United States would increase the overall cost of a project by more than 25 percent (cost waiver). States may request a waiver of the Buy America Act requirements for purchases made with funds provided through grants under 23 U.S.C. §§ 402 and 405, provided they satisfy one of the above conditions. NHTSA's process for reviewing Buy America waivers is detailed below.

1) NHTSA's regional office will review the State's waiver request to ensure that it meets the minimum specificity needed to make a determination. The State's Highway Safety Office must submit a written waiver request to the applicable NHTSA Regional Administrator (RA) that includes a detailed justification for the purchase of non-domestic items. For minimum specificity, the State must provide the following details:

A) Identification of the specific item the State seeks to purchase;

-
- B) A detailed justification that the use of the funds is warranted under the specific grant program;
- C) A statement that the State seeks a non-availability or cost waiver; and
- D) Supporting information that details the State's steps to determine the availability of the item in the United States or that the overall costs would increase by more than 25 percent.
- 1) If the State's waiver request fails to meet this minimum level of specificity, the regional office will return it to the State without further review with an explanation of the omitted minimum requirements.
 - 2) If the RA determines that the waiver request meets minimum specificity, the RA will review it to determine whether the use of the funds is warranted under the specific grant program. If the RA determines that the use of funds is not warranted, he or she will provide a written basis for the denial and return the waiver request to the State without further review.
 - 3) If the RA agrees that the use of the funds is warranted under the specific grant program, the RA will forward the waiver request and his or her written concurrence detailing that the waiver meets minimum specificity to NHTSA's Office of Grants Management and Operations (GMO). The GMO will review the State's waiver request to ensure that the minimum level of specificity has been met. If the materials meet minimum specificity, the GMO will forward the State's waiver materials and RA's written concurrence to NHTSA's Office of Chief Counsel (NCC) for review.
 - 4) NCC will review the waiver request and the State's supporting materials to determine if a waiver is appropriate under the Buy America Act. NCC may review information from additional sources to assist its determination.
 - 5) NCC's determination will be published in the Federal Register and seek public comment. If the waiver is granted, the Federal Register notice will specify the effective date, term and scope of the waiver. NHTSA will review and consider all comments received during the comment period, but its determination will continue to apply, unless changed by subsequent action. Comments received may influence NHTSA's decision to terminate or modify a grant or denial of the waiver. For any termination or modification of the waiver determination, NHTSA will publish an additional notice in the Federal Register.
 - 6) The RA will provide a copy of all Federal Register notices to the State's Highway Safety Office.

BUY AMERICA ACT Certificate of Compliance

COMPANY* OR GRANTEE _____

Contract or Grant # _____

I certify that the product(s) listed below complies with the Buy America Act, 23 U.S.C. § 313, which prohibits States from using Federal highway funds under 23 U.S.C. Chapter 4 to purchase products, unless they are produced in the United States. For compliance purposes, American-made is any product that is manufactured or assembled in the United States.

I also certify that I am an official representative for _____, the company* or grantee listed above.

Product Description:

Manufacturer: _____

Model: _____

Serial Number (if applicable): _____

Quantity furnished: _____

Manufactured/Assembled (City/State): _____

Remarks: _____

Signed by: _____

Printed Name: _____

Title: _____

Company: _____

Date: _____

**Company may be the distributor or manufacturer of the product furnished.*