



2016-2017
Sub-awardee
Financial Training



VERMONT

**AGENCY OF TRANSPORTATION
Governor's Highway Safety Program**



**SPEED
LIMIT
50**

Today's Agenda

- FFATA Requirements
- Changes From Year Past
- Costs
- Indirect Rates
- Match
- Reimbursement Checklist
- Meet the Staff
- Questions

FFATA Requirements

- Federal Funding Accountability and Transparency Act
- Required for grants \$25,000 or more
- Complete annually and return to the VTrans Grants Unit
- Form provided to each agency
- More information (<https://www.fsrs.gov/>)



FFATA Data Collection Form

for Subrecipients of Federal Funds

TDOT Federal Award #		Date of Federal Award																					
Federal Award Amount		CFDA #																					
State Project # <i>(Optional)</i>		PIN # <i>(Optional)</i>																					
Subrecipient Legal Name																							
Subrecipient Address																							
Subrecipient City		County <i>(Optional)</i>																					
Subrecipient State	Tennessee	Subrecipient Zip Code (9 digits)																					
Subrecipient DUNS + 4		Date DUNS # Verified	Cong Dist																				
<i>Check One</i>																							
Is the FFATA provision included in the Grant Agreement / Contract?		YES	NO																				
Is Subrecipient Registered in CCR?		YES	NO																				
If YES, their CAGE # <i>(Opt)</i>		Date their CCR registration expires																					
In the subrecipient's previous financial/fiscal year, did they receive (1) 80% or more of their annual gross revenues in federal funds; and (2) \$25 million or more in annual gross revenues from federal funds?		YES	NO																				
Are the senior executives in the subrecipient's organization (including parent organization, all branches, and all affiliates worldwide) 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		YES	NO																				
<p>"If Subrecipient answered "YES" to the first question and "NO" to the second question, provide the following: list the 5 highest paid executives and his/her compensation amounts in</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%;">1. Official Name</td> <td style="width: 25%;"></td> <td style="width: 25%;">Compensation Amount</td> <td style="width: 25%;"></td> </tr> <tr> <td>2. Official Name</td> <td></td> <td>Compensation Amount</td> <td></td> </tr> <tr> <td>3. Official Name</td> <td></td> <td>Compensation Amount</td> <td></td> </tr> <tr> <td>4. Official Name</td> <td></td> <td>Compensation Amount</td> <td></td> </tr> <tr> <td>5. Official Name</td> <td></td> <td>Compensation Amount</td> <td></td> </tr> </table>				1. Official Name		Compensation Amount		2. Official Name		Compensation Amount		3. Official Name		Compensation Amount		4. Official Name		Compensation Amount		5. Official Name		Compensation Amount	
1. Official Name		Compensation Amount																					
2. Official Name		Compensation Amount																					
3. Official Name		Compensation Amount																					
4. Official Name		Compensation Amount																					
5. Official Name		Compensation Amount																					
Subaward Information																							
Subaward Number		<i>Grant or Agreement Number</i>																					
Date of Award		<i>(Date legal document is fully executed; not start date)</i>																					
Amount of Subaward		<i>(Federal amount only; do not include non-federal portion)</i>																					
Principal Place of Performance City																							
Principal Place of Performance State	Tennessee																						
Principal Place of Performance Zip Code	<i>**9 Digit Zip Code Required</i>																						
Congressional District for Place of P	<i>2 DIGITS / **Must match 9 digit zip code</i>																						
Subaward Project Description <i>(up to 4,000 characters)</i>																							
TDOT Division / Region / Office Collecting the																							
TDOT Employee Responsible for Reviewing the																							

FFATA Data Collection Form

for Subrecipients of Federal Funds

Subaward Amendments		
Subaward Number		<i>Grant or Agreement Number</i>
Date of Amendment		<i>(Date the subaward amendment document is fully executed; not start date)</i>
Amount of Subaward		<i>(Federal amount only; do not include non-federal portion. Only include amendment amount or new total subaward amount?)</i>
Subaward Number		<i>Grant or Agreement Number</i>
Date of Amendment		<i>(Date the subaward amendment document is fully executed; not start date)</i>
Amount of Subaward		<i>(Federal amount only; do not include non-federal portion. Only include amendment amount or new total subaward amount?)</i>
Subaward Number		<i>Grant or Agreement Number</i>
Date of Amendment		<i>(Date the subaward amendment document is fully executed; not start date)</i>
Amount of Subaward		<i>(Federal amount only; do not include non-federal portion. Only include amendment amount or new total subaward amount?)</i>

FFATA Requirements



- DUNS Number-

<http://www.dnb.com/get-a-dunsnumber.html>

- SAM (System Award Management) formally CCR(Central Contract Registration)-

<https://www.sam.gov/portal/public/SAM>

- Congressional District-

<http://www.govtrack.us/congress/members>

Important Reporting Information

- Every month you will submit your financial reports to your program coordinator even if no money has been spent.
- All money will be allocated at the beginning of your award.
- Every applicant receiving a grant will receive their signed grant as well as their workbooks for the entire year.

Claim Forms

- Financial Reimbursement Workbook (AOT-001)
- Supervisor's Report/Officer's Activity and Time Log (AOT-003)
- Backup Documentation
- Salary Sheet
- Amendment Request Form (AOT-004 If Applicable)







Equipment



Equipment purchases are listed in your sub-award budget.

Upon grant award:

- ❖ Follow the relevant procurement and purchasing policies
- ❖ **Must have GHSP pre-approval** to complete purchase; **NHTSA approval** if over \$5000
- ❖ Buy America Federal Regulation for purchases over \$5,000
- ❖ Equipment may only be purchased for highway safety purposes and must be used only for the purpose for which it was purchased
- ❖ Equipment and inventory log must be made available to state and federal monitors.

Equipment Proportional Funding

Equipment with proportional funding requirements:

- Proportional will be used for funding levels for **body cameras, in-car video systems, computers and iPads**. For all funded activities and equipment that have both related and unrelated highway safety grant components, the Federal share is based proportionately on the projected use for Federal (NHTSA) grant purposes.
- NHTSA participation in the cost of cameras/iPads are on a pro rata basis. If your agency plans to use this equipment 80 percent of the time for traffic safety enforcement purposes and 20 percent of the time for non-traffic safety enforcement related purposes, NHTSA participation cannot exceed 80 percent of the total cost of the equipment.

Equipment Certification

Body worn cameras, in-car video systems and iPads purchased solely for traffic safety enforcement purposes can be reimbursed in full (i.e. traffic safety units). **Please send a letter from your agency head certifying the equipment is to be used 100 percent for traffic safety enforcement** use along with the reimbursement request.

Equipment Proportional Funding

If the equipment purchased has a both related and unrelated highway safety enforcement grant use, a proportional use study is required to determine NHTSA participation cost.

- NHTSA and the GHSP recognize the proportional use rate for body worn cameras and in-car video systems will differ. A 50/50 proportional split rational, in lieu of conducting a use study may be applied. The federal share of the sub-award will cover the costs of the body worn camera and the docking station only.
- Subscription fees, installation fees, registration fees, storage fees, research fees, warranty fees, maintenance etc. **are not** eligible for reimbursement.

Travel and Mileage Out-of-State

Acceptable reasons for out-of-state travel:

- ❖ **Travel must be specifically pre-approved in writing by GHSP**
- ❖ NHTSA sponsored training
- ❖ Travel in accordance with GHSP policies and procedures, April 2016

Personnel Cost

- ❖ Detail personnel costs you expect to charge to the grant. Only costs directly involved in project activities may be listed
- ❖ Include base rate of compensation and applicable fringe benefits.
- ❖ Federal funds cannot replace a routine and/or existing State expenditure and also may not be used for costs of activities that constitute general expenses required to carry out the overall responsibilities of state or local – SUPPLANTING (General Cost of Government 2 CFR 200.444)

Other Operating and Contracted Services

Includes project costs that do not fall within the previous categories e.g.:

- ❖ ***Additional*** costs of required insurances
- ❖ Public media, hand-outs and P.I.& E, which require specific approval.
- ❖ Contracted Services

Indirect Cost Rate

Underlying Principle:

The Federal cost principles, including the policies on reimbursement of indirect costs, are designed to provide that Federal awards pay their fair share of the costs recognized under these principles.

General Rule:

If a recipient (e.g., a State) has a federally negotiated indirect cost rate, the Federal awarding agency (e.g., NHTSA) must use that rate and may not force or entice the recipient to accept a lower rate. 2 C.F.R. §200.414(c).

Similarly, if a subrecipient (e.g., a local subdivision of a State) has a federally negotiated indirect cost rate, the pass-through entity (e.g., a State) must use that rate and may not force or entice the subrecipient to accept a lower rate. 2 C.F.R. § 200.331(a)(4).

Indirect Cost Rate: de Minimis Rate

If a subrecipient does not have a federally negotiated indirect cost rate, the pass-through entity may either negotiate a rate with that subrecipient or apply the de minimis indirect cost rate of 10% of modified total direct costs. 2 C.F.R. §200.331(a)(4).

The pass-through entity may not force or entice the subrecipient without a federally negotiated indirect cost rate to accept a rate lower than the de minimis rate of 10%.

Indirect Costs in Your Budget

- ❖ Approved indirect rate letter from your cognizant agency **must be included** with application; only “Federally Approved Rates” with back- up documentation will be considered
- ❖ Indirect cost percentage must be indicated in your original application and approved by VTrans.

Match

Costs which are in compliance with **2 CFR Part 225, Cost Principles for State, and Local, Governments; Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments.**



Types of Match

- **Cash Match** (hard) includes non-Federal cash spent for project-related costs, according to the program guidance.
- **In-kind Match** (soft) includes, but is not limited to, the valuation of in-kind services. “In-kind” is the value of something received or provided that does not have a cost associated with it.
- The value of donated services could be used to comply with the match requirement.

https://www.independentsector.org/volunteer_time

Match Calculation

- ❖ The State/Local Match is 20%, divided by the Federal share which is 80%; or 20 over 80.
- ❖ 20 Divided by 80 is $\frac{1}{4}$, or 25%

Another way to visualize:

- ❖ $\frac{20(\%)}{80(\%)} = \frac{1}{4} = .25$
- ❖ 25% X total expenditures of grant = match due for program

Match Computation

25% Match Requirement for all Sub-awards

Match can be met with cash or in-kind resources:

- ❖ Operating Costs (Paid for by the agencies own funds to support the project)
- ❖ Indirect Costs (rate must be approved by Federal/State cognizant agency)
- ❖ Third Party: personnel, goods, services – reasonable value must be used

Supporting documentation with methodology for match is required
Match documentation is subject to audit.

SUPERVISOR'S REPORT

GOVERNOR'S HIGHWAY SAFETY PROGRAM



10/01/2016-09/30/2017

AGENCY NAME:				EA #:		
Grant #:				Project Supervisor:		
ACTIVITY DATES:				DATE SUBMITTED:		
TOTAL MILEAGE:	0			TOTAL HOURS:	0.00	
MILEAGE COST @:	0.540	\$ -		SALARIES COST:	\$ -	
FEMA PATROL MATCH	\$ 16.25	\$ -		Checks OK		
PATROL ACTIVITY				*** CHECKPOINTS ***		
TARGETED AREA PATROLLED (Hot spots per your agreement):				CHECKPOINT		
				# OF CHECKPOINTS		
				0		
# HOURS PATROLLED		0.00		# HOURS AT CHECKPOINT		0.00
# VEHICLES STOPPED		/hr. 0		# VEHICLES CONTACTED		0
*** ACTION TAKEN ***				*** DUI ACTIONS ***		
# WARNINGS (ORAL & WRITTEN)		0		# DUI ARRESTS PATROL (ALCOHOL ONLY)		0
VERMONT CIVIL VIOLATION COMPLAINTS (VCVC)				# DUI ARRESTS PATROL (DRUGS ONLY)		0
# CHILD PASSENGER VIOLATIONS		0		# DUI ARRESTS PATROL (DRUGS & ALCOHOL)		0
# SAFETY BELT VIOLATIONS		0		# DUI ARRESTS - CP (ALCOHOL ONLY)		0
# SPEEDING VIOLATIONS		0		# DUI ARRESTS - CP (DRUGS ONLY)		0
# PORTABLE ELECTRONIC DEVICE VIOLATIONS		0		# DUI ARRESTS - CP (DRUGS & ALCOHOL)		0
# OSC VIOLATIONS		0		# HAND HELD TESTS (ALCO)		0
# OTHER TRAFFIC VIOLATIONS		0		# EVIDENTIARY TESTS (DMT/BLOOD)		0
CRIMINAL VIOLATIONS				# 02 VIOLATIONS		0
# EXCESSIVE SPEED ARRESTS		0		# DUI PROCESSING HOURS		0
# DLS ARRESTS		0		***DRE ACTIONS***		
# OTHER ARRESTS		0		# DRE EVALUATIONS		0
# PROCESSING HOURS FOR ABOVE		0.00		# SALIVA ROADSIDE SWAB TESTING		0
COMMENTS FOR ALL SECTIONS				# DRE PROCESSING HOURS		0
COMMENTS:						
***ADMINISTRATIVE AND OTHER HOURS ***						
BRIEFING / SCHEDULING / PAPERWORK		0.00		TRAVEL TIME		0.00
HOURS AT ASSISTS AND CRASHES		0.00		COURT (GHSP grant generated cases only)		0.00
OTHER (explain)						0.00
Signature of Supervisor:						
Certification that you have reviewed and approved all activity sheets reported this period						
GHSP AOT-003 October 2016 Version						

OFFICER'S ACTIVITY AND TIME REPORT
GOVERNOR'S HIGHWAY SAFETY PROGRAM
 10/01/2016-09/30/2017



Hours Reported:	0.00	Enter Pay Rate & Hours	Checks OK	
PROJECT/DETAIL:	Separate forms for each project. Form must be filled out entirely.			
NAME:			DEPARTMENT:	0
DATE:	START TIME:	END TIME:	ODOMETER READINGS	
REGULAR RATE (With Benefits)		HOURS:	FINISH:	
OVERTIME RATE (With Benefits)		HOURS:	START:	
TOTAL SALARY	\$0.00	TOTAL HOURS	0.00	MILES: 0
PATROL ACTIVITY		*** CHECKPOINTS ***		
TARGETED AREA PATROLLED (HOT SPOTS):		ACTIVITY TYPE:	CHECKPOINT	
		# OF CHECKPOINT (CP)		
# HOURS PATROLLED		# HOURS AT CHECKPOINT		
# VEHICLES STOPPED	/hr.	# VEHICLES CONTACTED		
*** ACTION TAKEN ***		***DUI ACTIONS***		
# WARNINGS (ORAL & WRITTEN)		# DUI ARRESTS PATROL (ALCOHOL ONLY)		
VERMONT CIVIL VIOLATION COMPLAINTS (VCVC)		# DUI ARRESTS PATROL (DRUGS ONLY)		
# CHILD PASSENGER VIOLATIONS		# DUI ARRESTS PATROL (DRUGS & ALCOHOL)		
# SAFETY BELT VIOLATIONS		# DUI ARRESTS CP (ALCOHOL ONLY)		
# SPEEDING VIOLATIONS		# DUI ARRESTS CP (DRUGS ONLY)		
# PORTABLE ELECTRONIC DEVICE VIOLATIONS		# DUI ARRESTS CP (DRUGS & ALCOHOL)		
# OSC VIOLATIONS		# HAND HELD TESTS (ALCO)		
# OTHER TRAFFIC VIOLATIONS		# EVIDENTIARY TESTS (DMT/BLOOD)		
CRIMINAL VIOLATIONS		# .02 VIOLATIONS		
		# DUI PROCESSING HOURS FOR ABOVE		
# EXCESSIVE SPEED ARRESTS		***DRE ACTIONS***		
# DLS ARRESTS		# DRE EVALUATIONS		
# OTHER ARRESTS		# SALIVA ROADSIDE SWAB TESTING		
PROCESSING TIME FOR ABOVE		# DRE PROCESSING HOURS FOR ABOVE		
Weather: <input type="checkbox"/> Good <input type="checkbox"/> Rain <input type="checkbox"/> Fog <input type="checkbox"/> Snow <input type="checkbox"/> Slippery		DRE CASE NUMBER(S):		
COMMENTS:				
***ADMINISTRATIVE AND OTHER HOURS ***				
BRIEFING / SCHEDULING / PAPERWORK		TRAVEL TIME		
HOURS AT ASSISTS AND CRASHES		COURT (GHSP grant generated cases only)		
OTHER (explain) ➔				
Officer's Signature:		Rank:	Date:	

SUPERVISOR'S SIGNATURE IS FOUND ON SUPERVISOR'S REPORT

GHSP AOT-003 SEPTEMBER 2016 VERSION

AOT Supervisor's and Officer's Activity Sheets

Our forms have **important changes** due to the programmatic information we need to capture.

- Please do **NOT** use old forms; they will not be accepted.
- FEMA Rate vs. Mileage Reimbursement
- Important changes for signatures (for NON-SHARP sub-awards).
- REQUIRED – “Targeted Area Patrolled” for the detail
- New layout – Violations, DRE, DUI Specifics, etc.
- Computerized forms must be used
- When you submit for reimbursement, did you print all your activity sheets?

Financial Report Form

(AOT-001)

1. SUBGRANT NAME		2. SUBGRANT AWARD NUMBER		Report 1 October	
3. IF THIS IS A CORRECTED REPORT, ENTER THE ORIGINAL DATE OF THE REPORT BEING CORRECTED.			3a. ORIGINAL DATE	4. MATCH REQUIRED	<input type="checkbox"/> FINAL
				YES	
6. FEDERAL TAX ID NUMBER		7. FUNDING/SUBGRANT PERIOD		8. REPORT PERIOD	
		FROM:	10/1/2015	FROM:	10/1/2015
		TO:	9/30/2016	TO:	10/31/2015
9. SUBRECIPIENT NAME AND ADDRESS			10. PATEE (WHERE CHECK IS TO BE SENT IF DIFFERENT FROM 9)		
11. NAME OF CONTACT PERSON			12. TELEPHONE NUMBER	EMAIL	
13A. SUBGRANT BUDGET CATEGORIES		13B. SUBGRANT BUDGET	13C. PRIOR EXPENDITURES	13D. CURRENT PERIOD EXPENDITURES	13E. SUBGRANT BALANCE
PERSONAL SERVICES:					
Salaries and Benefits		800.00			800.00
Contractual		0.00			0.00
Total Personal Services		800.00	0.00	0.00	800.00
OPERATING EXPENSE:					
Supplies		0.00			0.00
Travel		200.00			200.00
Equipment		0.00			0.00
Total Operating Expense		200.00	0.00	0.00	200.00
Total		1,000.00	0.00	0.00	1,000.00
14A. FINANCIAL REPORT SECTION		14B. BUDGET	14C. PRIOR EXPENDITURES	14D. CURRENT PERIOD EXPENDITURES	14E. BALANCE
Total (D30)		1,000.00		0.00	1,000.00
Required Match Amount (D33+4)		250.00		0.00	250.00
Hard Match(Cash)					
Soft Match(In-Kind)					
Program Total (D33 + D34)		1,250.00		0.00	1,250.00
GRANT PAYMENT NOW REQUESTED (D33 -D35)				0.00	
15. CERTIFICATION					
I certify to the best of my knowledge and belief the data included on this report are correct, all supporting documentation is on file and available for inspection, and that all outlays have been or will be made in accordance with the subgrant conditions or other agreement, and that payment is due and has not been previously requested. I am aware that any false, fictitious, or fraudulent information may be subject to criminal, civil, or administrative penalties (U.S. Code, Title 18, Section 1001).		SIGNATURE OF SUBRECIPIENT AUTHORIZING OFFICIAL			DATE SUBMITTED
		TYPED OR PRINTED NAME AND TITLE			TELEPHONE NUMBER
DO NOT WRITE IN THIS SECTION. FOR AGENCY OF TRANSPORTATION USE ONLY					
The Accounts Payable Office is authorized to process payment to this subgrantee.					
16. ERF/SUBJOB	17. TRANS CODE	18. FUND	19. OBJECT CODE	20. VENDOR ID/ ADDRESS	
NH16402	K80/H22	20170	6395		
Vtrans Signature Authority Approval:		Date:	Comment:		
Vtrans Grants Management Unit Signature:		Date:			

Spend Down/Match Worksheet

(AOT-002)

 AOT-002					
Governor's Highway Safety Program Spend Down/Match Worksheet					
Total of Grant Amount	\$1,250.00		Spenddown Colume		Spenddown Colume
		Total Federal Expenditures		Total Match Expenditures	
			\$1,000.00		\$250.00
October		\$0.00	\$1,000.00	\$0.00	\$250.00
November		\$0.00	\$1,000.00	\$0.00	\$250.00
December		\$0.00	\$1,000.00	\$0.00	\$250.00
January		\$0.00	\$1,000.00	\$0.00	\$250.00
February		\$0.00	\$1,000.00	\$0.00	\$250.00
March		\$0.00	\$1,000.00	\$0.00	\$250.00
April		\$0.00	\$1,000.00	\$0.00	\$250.00
May		\$0.00	\$1,000.00	\$0.00	\$250.00
June		\$0.00	\$1,000.00	\$0.00	\$250.00
July		\$0.00	\$1,000.00	\$0.00	\$250.00
August		\$0.00	\$1,000.00	\$0.00	\$250.00
September		\$0.00	\$1,000.00	\$0.00	\$250.00
GHSP AOT-002 July 2015 Version					

Submitting Your Reimbursement

When preparing your reimbursement documentation:

- Review your contract/application (budget)
- Provide backup documentation
- Fill in Financial Report Form, Supervisor's Report and Activity Sheets
- Save reports on your computer.
- All signed reports to be electronically submitted

Programmatic Progress Reports

Progress Reports are required 30 days after the close of the prior quarter for all sub-awards.

Education Progress Report - Sample

Enforcement Progress Report - Sample

Monitoring and On-Site Review

VTrans uses a risk assessment for applicants to determine review and monitoring of sub-recipient financials.

- ❖ The on-site monitoring looks for internal controls and an adequate financial system.
- ❖ The Monitoring team checks for compliance with federal, state and local regulations.
- ❖ GHSP staff will monitor programmatic requirements of the sub-award.
- ❖ The team can require corrective actions if necessary.

Meet the GHSP Staff

Scott Davidson,
Chief



Allison Laflamme,
Financial Manager II



Meet the GHSP Staff

Danielle Record, Grants
Management Specialist



Evelyn McFarlane, Enforcement
Program Coordinator



Meet the GHSP Staff

Jim Baraw, Education and TRCC
Program Coordinator



Betsy Ross, DUI/Contracts
Program Coordinator



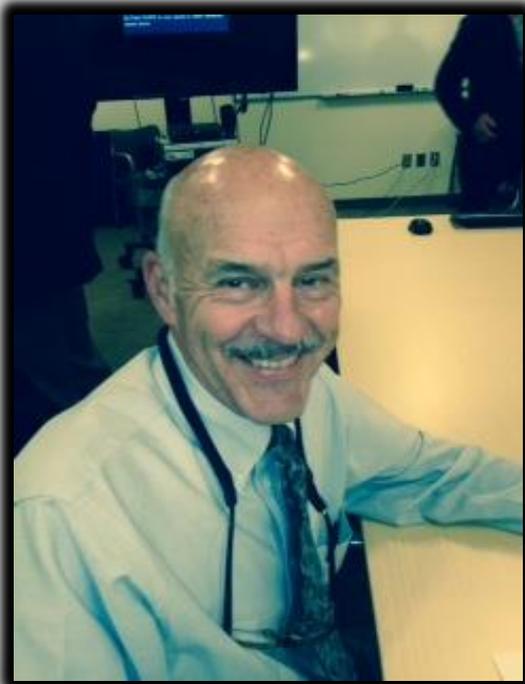
Meet the GHSP Staff

Glen Button, Impaired Driving Project Coordinator



Meet the GHSP Staff

Tom Fields, South
Law Enforcement Liaison



TBD, North
Law Enforcement Liaison



Questions/Comments



Thank You

The Governor's Highway Safety Program