



Florida Department of
TRANSPORTATION

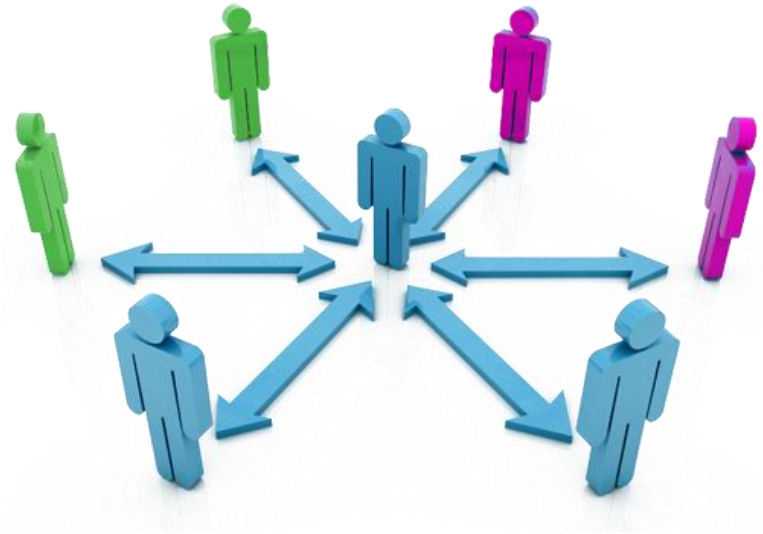
MPO Agreement, UPWP, & Invoicing Process Training

**FDOT Office of Policy Planning
FDOT Office of Comptroller
FHWA Florida Division**

Agenda

- Overview of Changes to the MPO Program
- MPO Agreement
- Unified Planning Work Program
- Contract, Grant, & Financial Management
- Invoicing
- Monitoring
- Timeline, Training, & Guidance

Rule for the Day



Overview of Changes to the MPO Program

How We Got Here

Statewide Grants Office

Tasked with identifying inconsistencies and deficiencies in grant programs.

MPO Program:

- Multiple JPA formats
- Time frame for agreements
- Scope of services
- Lack of oversight & accountability

Current MPO Process

- 500+ page invoices.
- Extensive resource needs for invoice development/distribution.
- Delays in payment
- Struggle to meet 15-day reimbursement requirement.

2 CFR §200 "Super Circular"

Implementation of new federal requirements such as:

- Period of performance end date.
- Risk assessment & progress reporting.
- Indirect & fringe cost reimbursement.

DFS Documentation Requirements

Recently, DFS has started reviewing all FDOT programs with enhanced level of scrutiny.

FDOT now operating under a DFS Improvement Plan for the MPO program.

Federal Contracting Requirements

- [2 CFR §200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards](#)
- Prescribes federal grant requirements, including:
 - Period of performance end date
 - Indirect cost reimbursement
 - General contract terms and conditions
 - Standards for financial and program management
 - Monitoring

State Contracting Requirements

- [215.971, Florida Statutes](#), requires the following elements for all grant agreements:
 - Scope of work
 - Documentation required to evidence completion of tasks
 - Deliverables related to the scope of work, including a minimum level of service to be performed
 - Financial consequences
- [216.3475, Florida Statutes](#), requires all funding awarded on a noncompetitive basis to include:
 - *A detailed budget* submitted by the entity awarded funding
 - *A cost analysis*, documenting the agency's review of the individual cost elements from the submitted budget for allowability, reasonableness, and necessity.

Chief Financial Officer (CFO) Memoranda

- Guidance documents, policies, procedures related to agreements and payments from the State of Florida, including federal financial assistance.
- Sample of applicable memoranda:
 - CFO Memo No. 06 (2011-2012): Contract Monitoring and Documenting Contractor Performance
 - CFO Memo No. 02 (2012-2013): Contract and Grant Reviews and Related Payment Processing Requirements
 - CFO Memo No. 03 (2014-2015): Compliance Requirements for Agreements

CFO Memo No. 06 (2011-2012): Contract Monitoring and Documenting Contractor Performance

CHIEF FINANCIAL OFFICER MEMORANDUM NO. 06 (2011-2012)

SUBJECT: CONTRACT MONITORING AND DOCUMENTING CONTRACTOR PERFORMANCE

This memorandum supersedes Chief Financial Officer Memorandum No. 01 (2010-2011).

Chapter 2010-151, Laws of Florida, amended Section 287.057(14), Florida Statutes (F.S.), to require that the Chief Financial Officer establish and disseminate uniform procedures to ensure that contractual services have been rendered in accordance with the contract terms.

The contract manager's file must contain all documentation that is required by this memorandum and the contract agreement. The contract file must also document the contract manager's activities to verify that the deliverables were received and were in compliance with criteria established in the agreement. The monitoring activities provided by the contract manager must be adequate to provide reasonable assurance that contract deliverables have been provided as required by the agreement.

If, due to a large number of agreements managed by contract managers, the agency conducts periodic monitoring of agreements to validate a provider's performance, the agency must have a formal contract monitoring process which includes the following components:

- Risk Assessment
- Monitoring Plan
- Monitoring Procedures and Criteria
- Evidence to support conclusions reached during its monitoring process
- Corrective Action Plan (if required)
- Follow-up on Corrective Action (if required)

Contractual service invoices submitted by a provider to an agency for payment processing must clearly identify, at a minimum, the dates of services, a description of the specific contract deliverables provided during the invoice period and the quantity provided, and the payment amount specified in the agreement for the completion of the deliverable(s) provided. Cost reimbursement invoices must reflect the expenditures incurred by expenditure category. Required information may be submitted on the invoice or in a report format along with any other information required by the terms of the agreement. Written certification, from the contract manager, that services were performed in accordance with the contract terms must be provided to the Bureau of Auditing when submitting the request for payment.

CFO Memo No. 02 (2012-2013): Contract and Grant Reviews and Related Payment Processing Requirements

AGREEMENTS FUNDED BY STATE AND/OR FEDERAL FINANCIAL ASSISTANCE

Section 215.971, F.S., requires agreements that are funded by state and/or federal financial assistance include provisions related to scope of work and deliverables. Agreements executed on or after July 1, 2010, are required to include:

- A scope of work that clearly establishes all of the specific tasks the recipient/subrecipient is required to perform
- Documentation required to be maintained by the recipient/subrecipient to evidence the completion of the tasks
- Specific deliverables that must be provided and accepted prior to payment. Deliverables must be quantifiable, measurable and verifiable. Each deliverable must be directly related to a task specified in the scope of work and must identify the minimum level of service to be performed. Agencies should not confuse reports with deliverables. Reports usually are not deliverables. Rather, a report is the means to attest to the tasks performed during a given period of time.
- Specified criteria that will be used to determine the recipient/subrecipient's successful performance.

COST ANALYSIS REQUIRED BY SECTION 216.3475. FLORIDA STATUTES

Section 216.3475, F.S., requires agencies to maintain records to support a **cost analysis** for service agreements, executed on or after July 1, 2010, which were **awarded on a noncompetitive basis**. Detailed budgets are required to be submitted by the person or entity awarded funding in excess of Category II and must be reviewed by the agency. The attached Cost Analysis form and instructions are to be used to document an agency's review of the detailed budget. If an agency already has an existing form which it desires to use, the form must be submitted to the Bureau for review and approval.

The completed cost analysis is to be maintained in the contract manager's contract file. The cost analysis form is required to be submitted to the Bureau when submitting agreements with a value of \$750,000 or more.

CFO Memo No. 03 (2014-2015): Compliance Requirements for Agreements

December 3, 2014

CHIEF FINANCIAL OFFICER'S MEMORANDUM NO. 03 (2014 - 2015)

SUBJECT: COMPLIANCE REQUIREMENTS FOR AGREEMENTS

This memorandum supersedes the Chief Financial Officer's Memorandum No. 4 (2005-2006) **minimum** requirements and confirms state agencies must follow for proper accountability over state and federal resources. **While the State is accountable to the federal government, sub-recipients of federal financial assistance must be accountable to the State.** Recipients/sub-recipients of state financial assistance must also be accountable to the State.

Agreements with vendors must be procured in a manner that ensures a fair and reasonable price to the Federal government and compliance with applicable rules and regulations, including, but not limited to:

- a. 2 CFR, Part 200
- b. Section 287.057, Florida Statutes (F.S.)
- c. Section 215.971, F.S.
- d. Section 216.3475, F.S.

(1) **Non-competitive procurements** and competitive procurements that result in less than 2 responses **must be supported by a detailed cost analysis.** **Costs must be reasonable, necessary and allowable in accordance with state and federal laws, rules and regulations.** **Agencies must maintain documentation to evidence the agency's review of individual cost elements included on the detailed budget submitted by the person or entity awarded funding.**

DFS Reference Guide for State Expenditures

- Reference guide for disbursement of funds from the State Treasury.

COST ANALYSIS

Agreements for services awarded on a non-competitive basis must comply with the requirements of s. 216.3475, F.S. Agencies are required to maintain records to support a cost analysis for these agreements. Detailed budgets are required to be submitted by the person or entity awarded funding in excess of Category Two and must be reviewed by the agency. The agency must document its review of the individual cost elements from the submitted budget for allowability, reasonableness, and necessity. The cost analysis form to be used by the agencies is located at www.myfloridacfo.com/aadir/bureau_audit.htm.

If an agency desires to use an alternate form, the form must be submitted to the Bureau of Finance for review and approval prior to its use.

PROHIBITED EXPENDITURES

Per Rule 69I-40.103, F.A.C., expenditures from state funds for items listed below are prohibited unless "expressly provided by law":

- Congratulatory telegrams.
- Flowers and/or telegraphic condolences.
- Presentment of plaques for outstanding service.
- Entertainment for visiting dignitaries.
- Refreshments such as coffee and doughnuts.
- Decorative items (globe, statues, potted plants, picture frames, etc).
- Greeting Cards: Per s. 286.27, F.S., use of state funds for greeting cards is prohibited.

An expenditure of state funds must be authorized by law and the expenditure must meet the intent and spirit of the law authorizing the payment. The payment of items used generally for the personal convenience of employees, (example: portable heaters, fans, refrigerators, microwaves, clocks for private offices, coffee pots and supplies, etc.), and which are not apparently necessary in order for a state agency to carry out its statutory duties must provide justification for the purchase of these items or perquisite approval. State funds cannot be expended to satisfy the personal preference of employees (example: an agency may not purchase more expensive office furniture or equipment than is necessary to perform its official duties because the employee prefers a more expensive item).

Cost Reimbursement

Agencies must submit an itemized invoice by expenditure category (salaries, travel, expenses, etc.). Each agency is required to maintain detailed supporting documentation and to make it available for audit purposes. By submission of the payment request, the agency is certifying that the detailed documentation to support each item on the itemized invoice is on file at the agency and is available for audit.

Supporting documentation shall be maintained in support of expenditure payment requests for cost reimbursement contracts as provided in Comptroller's Memorandum No. 04 (1996-97). Documentation for each amount for which reimbursement is being claimed must indicate that the item has been paid. Check numbers may be provided in lieu of copies of actual checks. Each piece of documentation should clearly reflect the dates of service. Only expenditures for categories in the approved agreement budget may be reimbursed. These expenditures must be allowable (pursuant to law) and directly related to the services being provided.

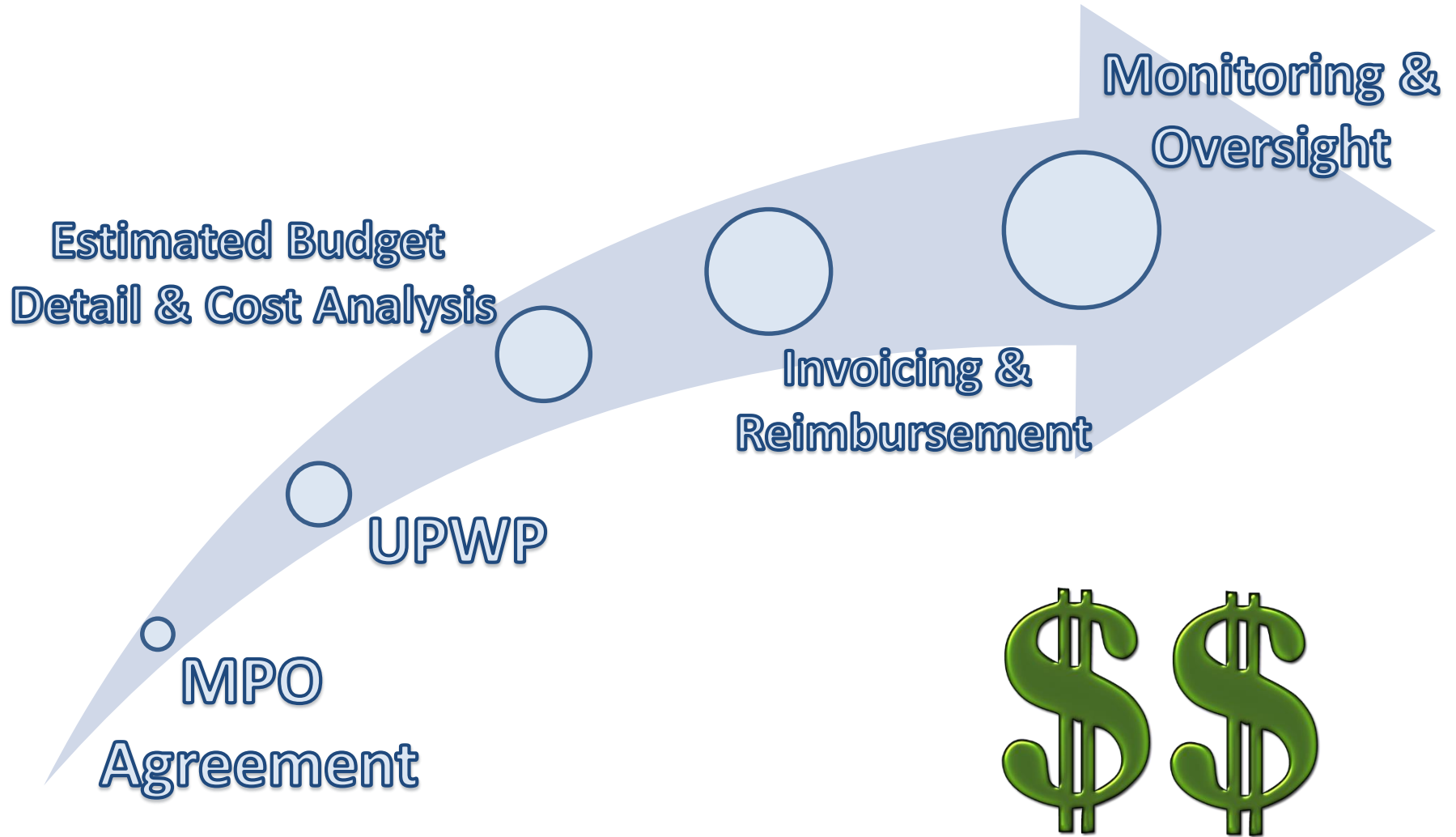
Process Development



Goals – “The Big Picture”

- Compliance with federal and state contracting and grant administration requirements
- Alignment of schedules between the UPWP and the former PL JPA
- Consistency in programming and administration of MPO funds
- Enhanced, formalized oversight of FHWA funds being provided to the MPOs
- Streamlined invoicing requirements
- Improved ability to ensure prompt payment

Goals – “The Big Picture”



Roles & Responsibilities

- 215.971, Florida Statutes, defines “grant manager”:

(2) For each agreement funded with federal or state financial assistance, the state agency shall designate an employee to function as a grant manager who shall be responsible for enforcing performance of the agreement’s terms and conditions and who shall serve as a liaison with the recipient or subrecipient.

(a)1. Each grant manager who is responsible for agreements in excess of the threshold amount for CATEGORY TWO under s. 287.017 must, at a minimum, complete training conducted by the Chief Financial Officer for accountability in contracts and grant management.

2. Effective December 1, 2014, each grant manager responsible for agreements in excess of \$100,000 annually must complete the training and become a certified contract manager as provided under s. 287.057(14). All grant managers must become certified contract managers within 24 months after establishment of the training and certification requirements by the Department of Management Services and the Department of Financial Services.

(b) The Chief Financial Officer shall establish and disseminate uniform procedures for grant management pursuant to s. 17.03(3) to ensure that services have been rendered in accordance with agreement terms before the agency processes an invoice for payment. The procedures must include, but need not be limited to, procedures for monitoring and documenting recipient or subrecipient performance, reviewing and documenting all deliverables for which payment is requested by the recipient or subrecipient, and providing written certification by the grant manager of the agency’s receipt of goods and services.

(c) The grant manager shall reconcile and verify all funds received against all funds expended during the grant agreement period and produce a final reconciliation report. The final report must identify any funds paid in excess of the expenditures incurred by the recipient or subrecipient.

Roles & Responsibilities

- 287.057, Florida Statutes, defines “contract manager” and “contract administrator”:
- For DFS purposes, the term “contract manager” refers to both contract *and* grant managers, and responsibility are one and the same.

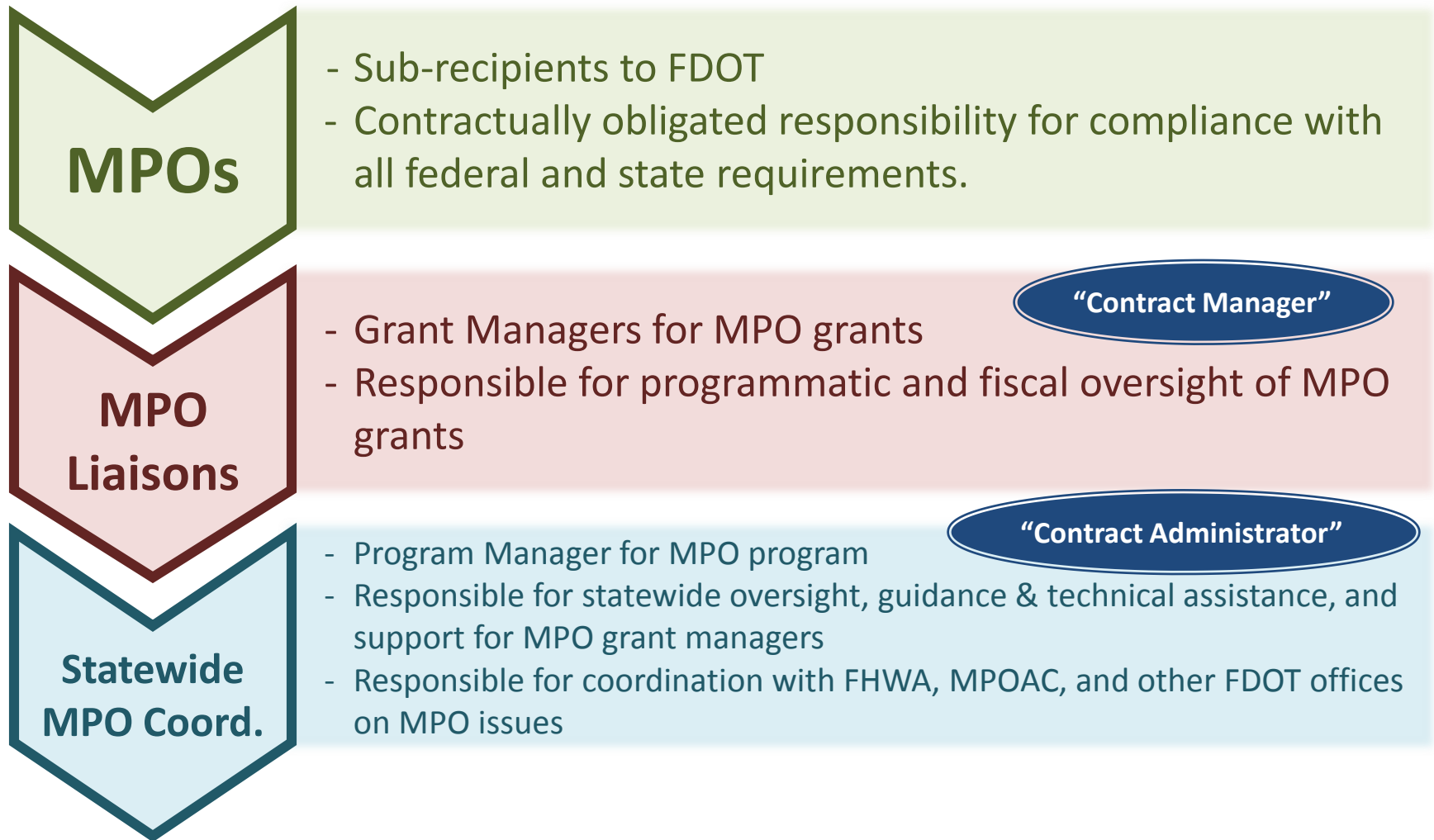
(14) For each contractual services contract, the agency shall designate an employee to function as contract manager who is responsible for enforcing performance of the contract terms and conditions and serve as a liaison with the contractor.

(a) Each contract manager who is responsible for contracts in excess of the threshold amount for CATEGORY TWO must, at a minimum, complete training conducted by the Chief Financial Officer for accountability in contracts and grant management. The Chief Financial Officer shall establish and disseminate uniform procedures pursuant to s. 17.03(3) to ensure that contractual services have been rendered in accordance with the contract terms before the agency processes the invoice for payment. The procedures must include, but need not be limited to, procedures for monitoring and documenting contractor performance, reviewing and documenting all deliverables for which payment is requested by vendors, and providing written certification by contract managers of the agency’s receipt of goods and services.

(b) Each contract manager who is responsible for contracts in excess of \$100,000 annually must complete training in contract management and become a certified contract manager. The department is responsible for establishing and disseminating the requirements for certification which include completing the training conducted by the Chief Financial Officer for accountability in contracts and grant management. Training and certification must be coordinated by the department, and the training must be conducted jointly by the department and the Department of Financial Services. Training must promote best practices and procedures related to negotiating, managing, and ensuring accountability in agency contracts and grant agreements, which must include the use of case studies based upon previous audits, contracts, and grant agreements. All agency contract managers must become certified within 24 months after establishment of the training and certification requirements by the department and the Department of Financial Services.

(15) Each agency shall designate at least one employee who shall serve as a contract administrator responsible for maintaining a contract file and financial information on all contractual services contracts and who shall serve as a liaison with the contract managers and the department.

Roles & Responsibilities



Summary of Changes

- MPO Agreement
 - New agreement that will cover all FHWA funds being provided to the MPO for planning purposes which are administered by FDOT.
 - 2-year agreement, effective dates align with the UPWP cycle.
 - UPWP will act as the scope of services.
- UPWP
 - Must include all federal and matching fund sources being used for metropolitan planning purposes.
 - Each task must include an Estimated Budget Detail and Cost Analysis.
 - Consistency in indirect cost reimbursement options.
 - Changes to applicability of UPWP amendment thresholds.
- Programming
 - Individual item-segment and federal aid ID numbers for all FHWA funds for each MPO.
- Invoicing
 - Streamlined invoicing requirements.
- Monitoring
 - Shifted monitoring timeframe.

MPO Agreement

Details of the MPO Agreement

- 2-year agreement
 - Timeframe to coincide with UPWP time frame (July 1, 2016 to June 30, 2018) – period of performance
- Provides for administration of all FHWA funds being provided to the MPO for planning purposes.
 - Phases beyond planning will not be included in the MPO Agreement.
 - Non-FHWA funds will be administered through separate agreements.

Purpose of the MPO Agreement

- Purpose & benefits:
 - Compliance with federal and state contracting requirements
 - Consistency in administration, tracking, and reimbursement of MPO funds
 - Aligns agreement timeframe with UPWP timeframe
 - Establishes streamlined method of invoicing
 - Establishes streamlined monitoring process

Federal Contracting Requirements

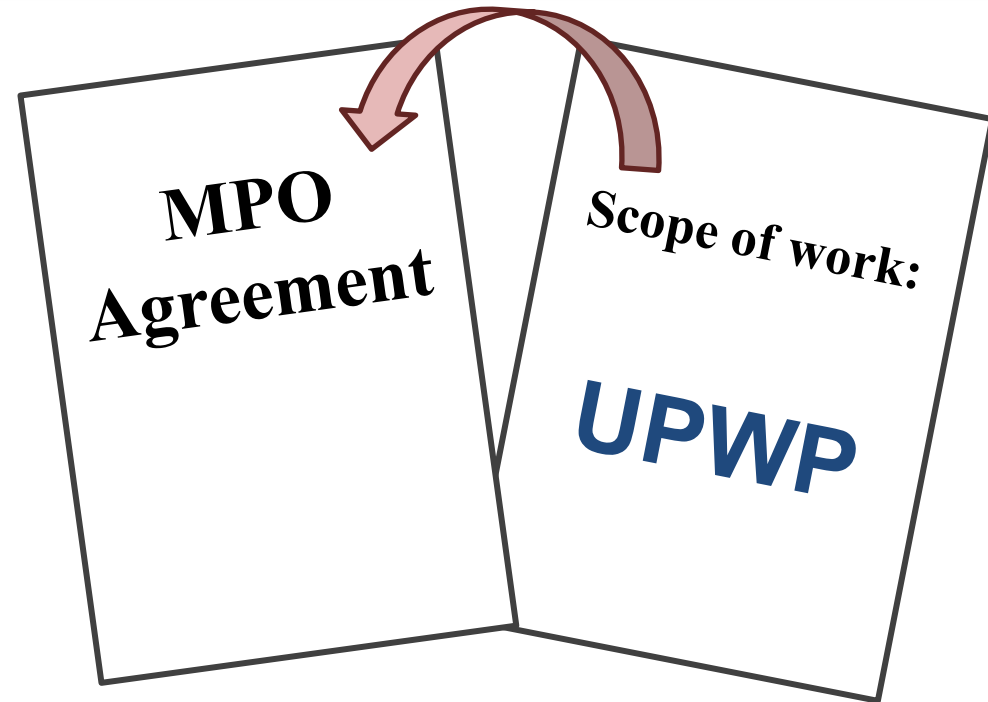
- [2 CFR §200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards](#)
- Prescribes federal grant requirements, including:
 - Period of performance end date
 - Indirect cost reimbursement
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State Contracting Requirements

- [215.971, Florida Statutes](#), requires the following elements for all grant agreements:
 - Scope of work
 - Documentation required to evidence completion of tasks
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 - Financial consequences
- [216.3475, Florida Statutes](#), requires all funding awarded on a noncompetitive basis to include:
 - *A detailed budget* submitted by the entity awarded funding
 - *A cost analysis*, documenting the agency's review of the individual cost elements from the submitted budget for allowability, reasonableness, and necessity.

UPWP & MPO Agreement

- To avoid having to recreate an existing document, the UPWP will act as the **scope of work** for the MPO Agreement.
- **Deliverable:** a month/quarter of services provided.
- **Minimum level of service** will be determined by progress towards completion of the tasks in the UPWP, as documented by the progress report and determined by the MPO Liaison.



MPO Agreement Exhibits

- Exhibit A: Scope of Work (UPWP)
 - Must include the completed Estimated Budget Detail and Cost Analysis for each task.
 - Cost analysis must be performed *prior* to execution of the MPO Agreement.
- Exhibit B: Federal Financial Assistance (Single Audit Act)
 - Award amount is the total amount of FHWA funds programmed in the UPWP.
 - Award is **NOT** for R&D, as defined at 2 CFR §200.87.
- Exhibit C: Title VI Assurances

Timeline & Deadlines

- The new MPO Agreement will be effective July 1, 2016.
 - All MPOs must execute the agreement, including all required element, prior to July 1 in order to ensure no interruption or stoppage of reimbursements
- All existing agreements will expire June 30, 2016.
 - All MPOs must amend all existing agreements for FHWA funds for planning purposes to expire on June 30, 2016.

Existing Agreements

A listing of existing agreements between FDOT and the MPOs for FHWA-program funds for planning purposes can be found at:

<http://www.dot.state.fl.us/planning/Policy/metrosupport/invoicing/default.shtm>

District Perspective:

- Any agreements missing? Any that do not need to be listed? Any incorrect information, or other feedback?

Amendments & Modifications – MPO Agreement

- Because the UPWP is acting as the Scope of Work for the MPO Agreement, an amendment to the UPWP will require an amendment to the MPO Agreement.
 - This amendment will be solely to the exhibits, and will not affect any language in the agreement.
 - FDOT Central Office will be providing further guidance.

Questions & Discussion

Next: UPWP

Unified Planning Work Program

What is Changing?

- UPWP will be acting as the scope of work for the MPO Agreement.
 - Must include an estimated budget detail and cost analysis for each task.
- UPWP must include all federal and matching fund sources for metropolitan planning.
- Soft match
- Indirect cost reimbursement
- Minor name change:
 - ~~Proposed Methodology~~ → Required Activities
- UPWP amendment threshold *applicability*

What is *Not* Changing?

- Number of tasks
- Level of detail for the tasks
- UPWP elements
- Summary budget tables
- UPWP amendment *thresholds*
- Federal approval of the UPWP

UPWP as Scope of Services

- As discussed, the UPWP will act as the **scope of work** for the MPO Agreement.
 - The UPWP will be appended onto the MPO Agreement as Exhibit A.
- The UPWP will meet state contracting requirements for:
 - Scope of work
 - Deliverables related to the scope of work

Estimated Budget Detail

- From the DFS Reference Guide for State Expenditures:

COST ANALYSIS

Agreements for services awarded on a non-competitive basis must comply with the requirements of s. 216.3475, F.S. Agencies are required to maintain records to support a cost analysis for these agreements. Detailed budgets are required to be submitted by the person or entity awarded funding in excess of Category Two and must be reviewed by the agency. The agency must document its review of the individual cost elements from the submitted budget for allowability, reasonableness, and necessity. The cost analysis form to be used by the agencies is located at www.myfloridacfo.com/aadir/bureau_audit.htm.

If an agency desires to use an alternate form, the form must be submitted to the Bureau of Auditing for review and approval prior to its use.

- MPOs must submit an *Estimated Budget Detail* by fiscal year for each task in the UPWP.

Estimated Budget Detail

- Must reflect line item budget details for each task by fund and by the following budget categories:
 - Personnel Services
 - Consultant Services
 - Travel
 - Other Direct Expenses (or Indirect Expenses, for MPOs charging an Indirect Rate)
- Line item budget details must be descriptive enough to allow the Contract/Grant Manager (MPO Liaison) to perform the cost analysis.

Estimated Budget Detail

1 Task [Click here to enter text.](#)

Estimated Budget Detail for FY [Click here to enter text.](#)

Budget Category	Budget Category Description	FHWA (PL)	FHWA (SU)	FTA 5303	FTA State Match	FTA Local Match	Trans. Disad.	Total
5 A. Personnel Services								
	Click here to enter text.	-	-	-	-	-	-	-
	Subtotal:	-	-	-	-	-	-	-
B. Consultant Services								
	Click here to enter text.	-	-	-	-	-	-	-
	Subtotal:	-	-	-	-	-	-	-
C. Travel								
	Click here to enter text.	-	-	-	-	-	-	-
	Subtotal:	-	-	-	-	-	-	-
D. Other Direct Expenses								
	Click here to enter text.	-	-	-	-	-	-	-
	Subtotal:	-	-	-	-	-	-	-
	Total:	-	-	-	-	-	-	4

7 COST ANALYSIS CERTIFICATION AS REQUIRED BY SECTION 216.3475, FLORIDA STATUTES:

I certify that the cost for each line item budget category has been evaluated and determined to be allowable, reasonable, and necessary as required by Section 216.3475, F.S. Documentation is on file evidencing the methodology used and the conclusions reached.

District MPO Liaison (Grant Manager) Name

Signature

Date

1. Task Number & Name
2. Fiscal Year
3. Fund Sources – *must match those reflected on the corresponding task*
4. Line and Column Totals
5. Required Budget Categories:
 - Personnel Services
 - Consultant Services
 - Travel
 - Other Direct Costs (or Indirect Costs)
6. Line Item Expenses
7. Cost Analysis Certification Statement

Link Between Budget Detail and Invoice

- The Estimated Budget Detail must be included by task, as this will serve as the basis for the task-based invoice.
- From the DFS Reference Guide for State Expenditures:

Cost Reimbursement

Agencies must submit an itemized invoice by expenditure category (salaries, travel, expenses, etc.). Each agency is required to maintain detailed supporting documentation and to make it available for audit purposes. By submission of the payment request, the agency is certifying that the detailed documentation to support each item on the itemized invoice is on file at the agency and is available for audit.

Supporting documentation shall be maintained in support of expenditure payment requests for cost reimbursement contracts as provided in Comptroller's Memorandum No. 04 (1996-97). Documentation for each amount for which reimbursement is being claimed must indicate that the item has been paid. Check numbers may be provided in lieu of copies of actual checks. Each piece of documentation should clearly reflect the dates of service. Only expenditures or categories in the approved agreement budget may be reimbursed. These expenditures must be allowable (pursuant to law) and directly related to the services being provided.

Expenditure categories established in the Estimated Budget Detail

*More information on invoicing can be found further in this presentation.

Cost Analysis

- The MPO Liaison, acting as the Contract/Grant Manager, must perform the Cost Analysis on the Estimated Budget Detail.
- From the DFS Reference Guide for State Expenditures:

COST ANALYSIS

Agreements for services awarded on a non-competitive basis must comply with the requirements of s. 216.3475, F.S. Agencies are required to maintain records to support a cost analysis for these agreements. Detailed budgets are required to be submitted by the person or entity awarded funding in excess of Category Two and must be reviewed by the agency. The agency must document its review of the individual cost elements from the submitted budget for allowability, reasonableness, and necessity. The cost analysis form to be used by the agencies is located at www.myfloridacfo.com/aadir/bureau_audit.htm.

If an agency desires to use an alternate form, the form must be submitted to the Bureau of Auditing for review and approval prior to its use.

Cost Analysis

- Each Estimated Budget Detail is required to include the following Cost Analysis Certification Statement:

COST ANALYSIS CERTIFICATION AS REQUIRED BY SECTION 216.3475, FLORIDA STATUTES:

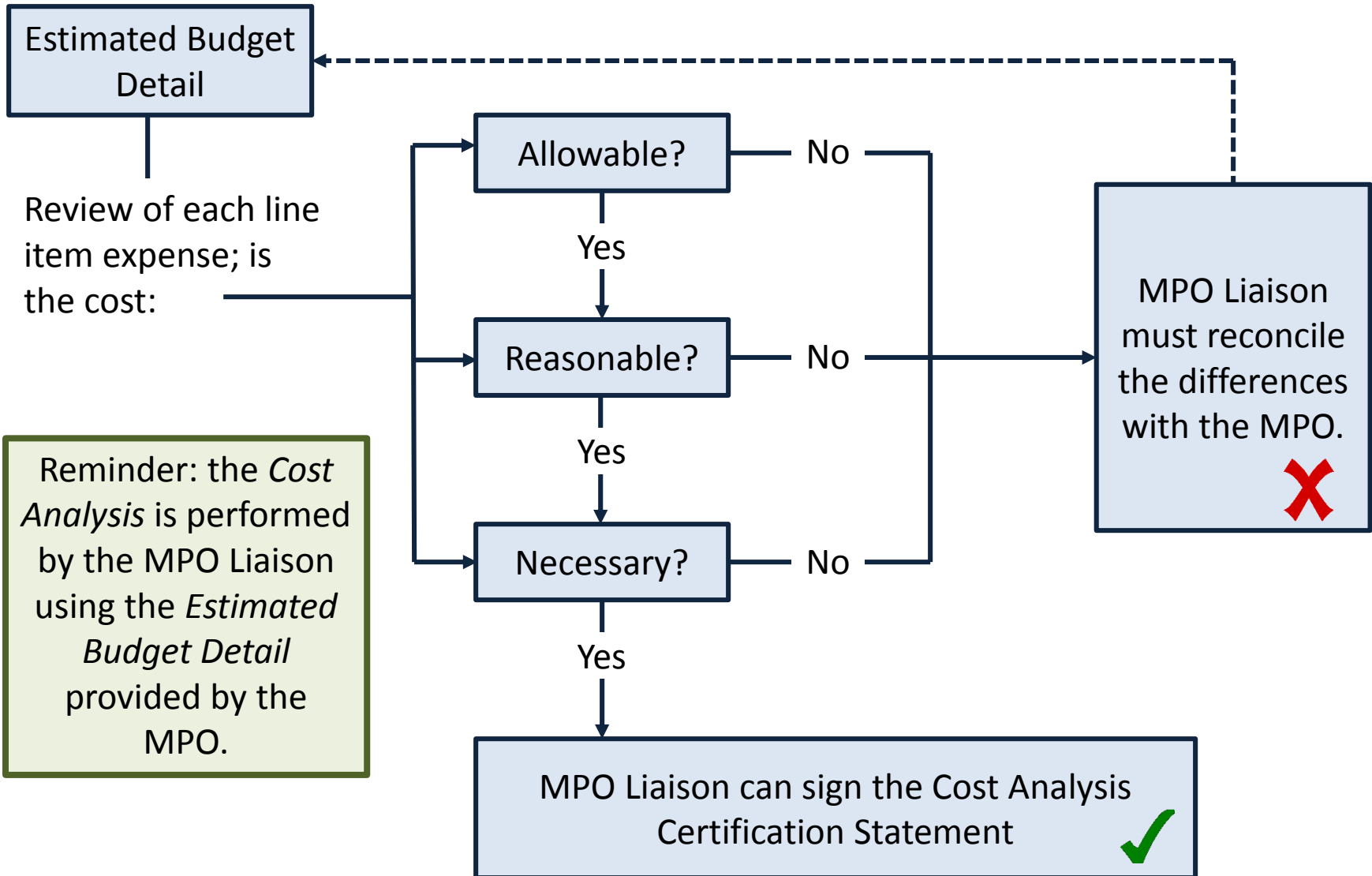
I certify that the cost for each line item budget category has been evaluated and determined to be allowable, reasonable, and necessary as required by Section 216.3475, F.S. Documentation is on file evidencing the methodology used and the conclusions reached.

District MPO Liaison (Grant Manager) Name

Signature Date

- The MPO Liaison shall review the costs provided in the Estimated Budget Detail for *allowability, reasonableness, and necessity*. After performing this review (and **prior to execution of the MPO Agreement**), the MPO Liaison shall sign the Cost Analysis Certification statement.

Cost Analysis



Allowable

- Authorized by federal and state law, rule, and/or regulation.
- Resources:
 - US Code
 - Code of Federal Regulations
 - State Statutes
 - DFS Reference Guide for State Expenditures
- Examples:
 - Refreshments
 - Travel
 - Furniture
- In instances where one resource differs from another, the more restrictive applies.

Reasonable

- 2 CFR §200.404:

§200.404 Reasonable costs.

A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost. The question of reasonableness is particularly important when the non-Federal entity is predominantly federally-funded. In determining reasonableness of a given cost, consideration must be given to:

(a) Whether the cost is of a type generally recognized as ordinary and necessary for the operation of the non-Federal entity or the proper and efficient performance of the Federal award.

(b) The restraints or requirements imposed by such factors as: sound business practices; arm's-length bargaining; Federal, state, local, tribal, and other laws and regulations; and terms and conditions of the Federal award.

(c) Market prices for comparable goods or services for the geographic area.

(d) Whether the individuals concerned acted with prudence in the circumstances considering their responsibilities to the non-Federal entity, its employees, where applicable its students or membership, the public at large, and the Federal Government.

(e) Whether the non-Federal entity significantly deviates from its established practices and policies regarding the incurrence of costs, which may unjustifiably increase the Federal award's cost.

- Ask yourself:
 - Are there less expensive alternatives that would meet the need?
 - Would a prudent person or business pay the same price for similar services?

Necessary

- Ask yourself:
 - Is this crucial to the success of the program?

Additional Federal Requirements

- Allocable (2 CFR §200.405)
- 23 CFR 420.113:
 - Eligible under the applicable section of Title 23 USC
 - Verifiable from the MPO's records
 - Included in the approved budget
 - Incurred after authorization

Determination and monitoring of cost eligibility, allowability, necessity, etc. must be an **ongoing** effort throughout the period of performance for the grant; it does not end at UPWP adoption or at the time of the cost analysis.

Soft Match

- What is soft match, and which programs does it apply to?
- Soft match amount should be explained and provided in the UPWP introduction and in the Summary Budget Tables by task.
 - Soft match amount should not be provided for each task or included in the Estimated Budget Detail sheets.

Indirect Cost Reimbursement

- FDOT will accept one of the following options for reimbursement of indirect costs:
 1. Federally Approved Indirect Cost Rate (MPO must submit federally approved indirect cost rate agreement)
 2. 10% De Minimis (MPO must meet eligibility requirements & must submit certification form)
 3. Indirect Cost Allocation Plan (must be developed in accordance with 2 CFR §200 Appendix 7 – see FHWA guidance)
 4. Actual costs incurred
- MPOs that will be reimbursed for indirect costs must state the indirect cost *rate* in the UPWP introduction.
 - MPOs wishing to utilize a *non-federally approved* indirect cost rate (Option 3) must include the ICAP as an appendix to the UPWP.

Indirect Cost Reimbursement

- Federal Cognizant Agency:

[2 CFR §200, Appendix V](#): *In general, unless different arrangements are agreed to by the concerned Federal agencies, for central service cost allocation plans, the cognizant agency responsible for review and approval is the Federal agency with the largest dollar value of total Federal awards with a governmental unit.*

[2 CFR §200, Appendix VII](#): *Where a non-Federal entity only receives funds as a subrecipient, the pass-through entity will be responsible for negotiating and/or monitoring the subrecipient's indirect costs.*

- Hosted MPOs should consult with their host agency for assistance with determining their federal cognizant agency and other indirect cost rate information.

1. Federally Approved Indirect Cost Rate

- MPOs whose host agency has secured a federally-approved indirect cost rate may utilize this rate in their UPWP for reimbursement of indirect costs.
- The federal approval will generally include:
 - Correspondence from the federal cognizant agency confirming the indirect cost rate
 - Specification of the indirect cost rate
 - A period of effectiveness
 - Methodology for determining the indirect rate
- The federal approval should be included as an appendix in the UPWP.

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Received via email from Stephen Devine on 5/22/15

Example Federal Approval



UNITED STATES DEPARTMENT OF COMMERCE
Economic Development Administration
Washington, DC 20230

May, 8 2015

To:
K. Dawn Schwartz
West Florida Regional Planning Council
4801 E. Olive Road, Suite A
Pensacola, FL 32514

Referenced: Certificate of Indirect Costs for State and Local Governments and Indian Tribes

This letter is to confirm that the Economic Development Administration (EDA) has accepted the Certificate of Indirect Costs for West Florida Regional Planning Council for the period October 1st, 2014 through September 30th, 2015 with a rate of 64.70%. Pursuant to the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (codified at 2 C.F.R. Part 200) (OMB Uniform Guidance), your organization is not required to submit an indirect cost allocation proposal or plan narrative to EDA as its Cognizant Agency. Your organization is required to develop an indirect cost proposal and retain the proposal and related documentation for audit purposes. Paragraph D.1.b. of Appendix VII to 2 C.F.R. Part 200 states:

[G]overnmental departments or agencies must develop an indirect cost proposal in accordance with the requirements of this Part and maintain the proposal and related supporting documentation for audit. These governmental departments or agencies are not required to submit their proposals unless they are specifically requested to do so by the cognizant agency for indirect costs.

When actual costs are known at the end of your fiscal year, your organization is required to account for differences between estimated and actual indirect costs by means of either: a) making an adjustment to the next year's indirect cost rate calculation to account for carry-forward (the difference between the estimated costs used to establish the rate and the actual costs of the fiscal year covered by the rate); or b) making adjustments to the costs charged to the various programs based on the actual charges calculated. Your organization's indirect cost charges will be subject to audit to determine the allowability of both direct and indirect costs.

It is important to note that your organization is still required to submit to EDA an annual Certificate of Indirect Costs within six months after the close of your fiscal year.

A copy of this letter will be retained in your official award file. If you have any questions, please email Stephen Devine of my staff at sdevine@eda.gov or call him at (202) 482-9076.

Sincerely,

Tom Guevara
Deputy Assistant Secretary for Regional Affairs
Economic Development Administration

2. 10% de Minimis

- [2 CFR §200.414\(f\)](#) establishes a de Minimis indirect cost rate of 10%.
 - This rate is available to any MPO that has never received a negotiated indirect cost rate.
 - The 10% de Minimis may only be applied to modified total direct costs (MTDC).
 - [2 CFR §200.68](#): **Modified Total Direct Cost (MTDC)** - *MTDC means all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the first \$25,000 of each subaward (regardless of the period of performance of the subawards under the award). MTDC excludes equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs and the portion of each subaward in excess of \$25,000.*
 - If chosen, this methodology must be used consistently for all Federal awards until such time as the MPO chooses to negotiate a rate.
- MPOs choosing to utilize the 10% de Minimis must submit a certification form.

3. Indirect Cost Allocation Plan

- MPOs that do not have a host agency's indirect rate available and do not wish to use the 10% de Minimis rate may develop an Indirect Cost Allocation Plan and indirect rate.
- This ICAP must be developed in accordance with [2 CFR §200, Appendix VII](#).
- This ICAP must be appended to the UPWP, and the indirect rate must be specified in the UPWP Introduction.
- See guidance email from FHWA via FDOT dated 1/22/16. FDOT Central Office is working on how this will be handled.

Optimal source for guidance on ICAP methodology and requirements:

[2 CFR §200, Appendix VII](#) – *States and Local Government and Indian Tribe Indirect Cost Proposals*

3. Indirect Cost Allocation Plan

- Federal cognizant agency
 - 2 CFR §200, Appendix V: *In general, unless different arrangements are agreed to by the concerned Federal agencies, for central service cost allocation plans, the cognizant agency responsible for review and approval is the Federal agency with the largest dollar value of total Federal awards with a governmental unit.*
 - 2 CFR §200, Appendix VII: *Where a non-Federal entity only receives funds as a subrecipient, the pass-through entity will be responsible for negotiating and/or monitoring the subrecipient's indirect costs.*

4. Actual Costs Incurred

- MPOs not wishing to be reimbursed for indirect costs through an indirect rate may have indirect costs reimbursed as actual costs incurred – i.e. as direct costs.
- MPOs may not utilize both an indirect cost rate and be reimbursed for indirect costs as actual costs incurred.

Indirect Cost Reimbursement & Monitoring

- Regardless of the method of reimbursement for indirect costs chosen to be utilized by the MPO, the MPO is responsible for maintaining records for all expenses incurred, both direct and indirect.
- These records will be reviewed on a regular basis by the MPO Liaison as part of fiscal monitoring.

UPWP Amendments & Modifications

- Amendments will be required for revisions that:
 - Change the approved **FHWA-funded** budget (i.e. PL, SU, etc.).
 - Change the scope of the FHWA funded work task(s).
 - Add or delete a work task.

UPWP Amendments & Modifications

- Modifications may be done for revisions that:
 - Do **not** change the approved FHWA-funded budget (i.e. PL, SU, etc.).
 - Do **not** change the scope of the FHWA funded work task(s).
 - Do **not** add or delete a work task.
- Example modification: shifting funds from one existing task to another, without changing the scope of either task.

UPWP Amendments & Modifications

- The following attachments are required to be included with UPWP revisions:
 - Revised UPWP Summary Budget Table(s) – Original & Proposed
 - Revised UPWP Task Sheet(s) – Original & Proposed
 - **Must include the revised Estimated Budget Detail**
 - MPO Resolution and/or MPO meeting minutes approving the UPWP amendment (***only applicable to amendments***)
- Continue to use the UPWP Revision Form for both amendments & modifications.

Summary of Changes to the UPWP

- UPWP must include an estimated budget detail and cost analysis for each task.
- UPWP must include all federal and matching fund sources for metropolitan planning.
- Soft match
- Indirect cost reimbursement
- Minor name change:
 - ~~Proposed Methodology~~ → Required Activities
- UPWP amendment threshold *applicability*

Review of Draft UPWPs

Questions & Discussion

**Next: Contract, Grant, & Financial
Management**

Contract, Grant, & Financial Management

Responsibilities of the Grant Manager

- 215.971, F.S. Agreements Funded with Federal or State Assistance -

(2) For each agreement funded with federal or state financial assistance, the state agency shall designate an employee to function as a grant manager who shall be responsible for enforcing performance of the agreement's terms and conditions and who shall serve as a liaison with the recipient or subrecipient.

(a)1. Each grant manager who is responsible for agreements in excess of the threshold amount for CATEGORY TWO under s. 287.017 must, at a minimum, complete training conducted by the Chief Financial Officer for accountability in contracts and grant management.

2. Effective December 1, 2014, each grant manager responsible for agreements in excess of \$100,000 annually must complete the training and become a certified contract manager as provided under s. 287.057(14). All grant managers must become certified contract managers within 24 months after establishment of the training and certification requirements by the Department of Management Services and the Department of Financial Services.

(b) The Chief Financial Officer shall establish and disseminate uniform procedures for grant management pursuant to s. 17.03(3) to ensure that services have been rendered in accordance with agreement terms before the agency processes an invoice for payment. The procedures must include, but need not be limited to, procedures for monitoring and documenting recipient or subrecipient performance, reviewing and documenting all deliverables for which payment is requested by the recipient or subrecipient, and providing written certification by the grant manager of the agency's receipt of goods and services.

(c) The grant manager shall reconcile and verify all funds received against all funds expended during the grant agreement period and produce a final reconciliation report. The final report must identify any funds paid in excess of the expenditures incurred by the recipient or subrecipient.

FCCM Training

Grant Manager Responsibilities

Responsibilities of the Grant Manager

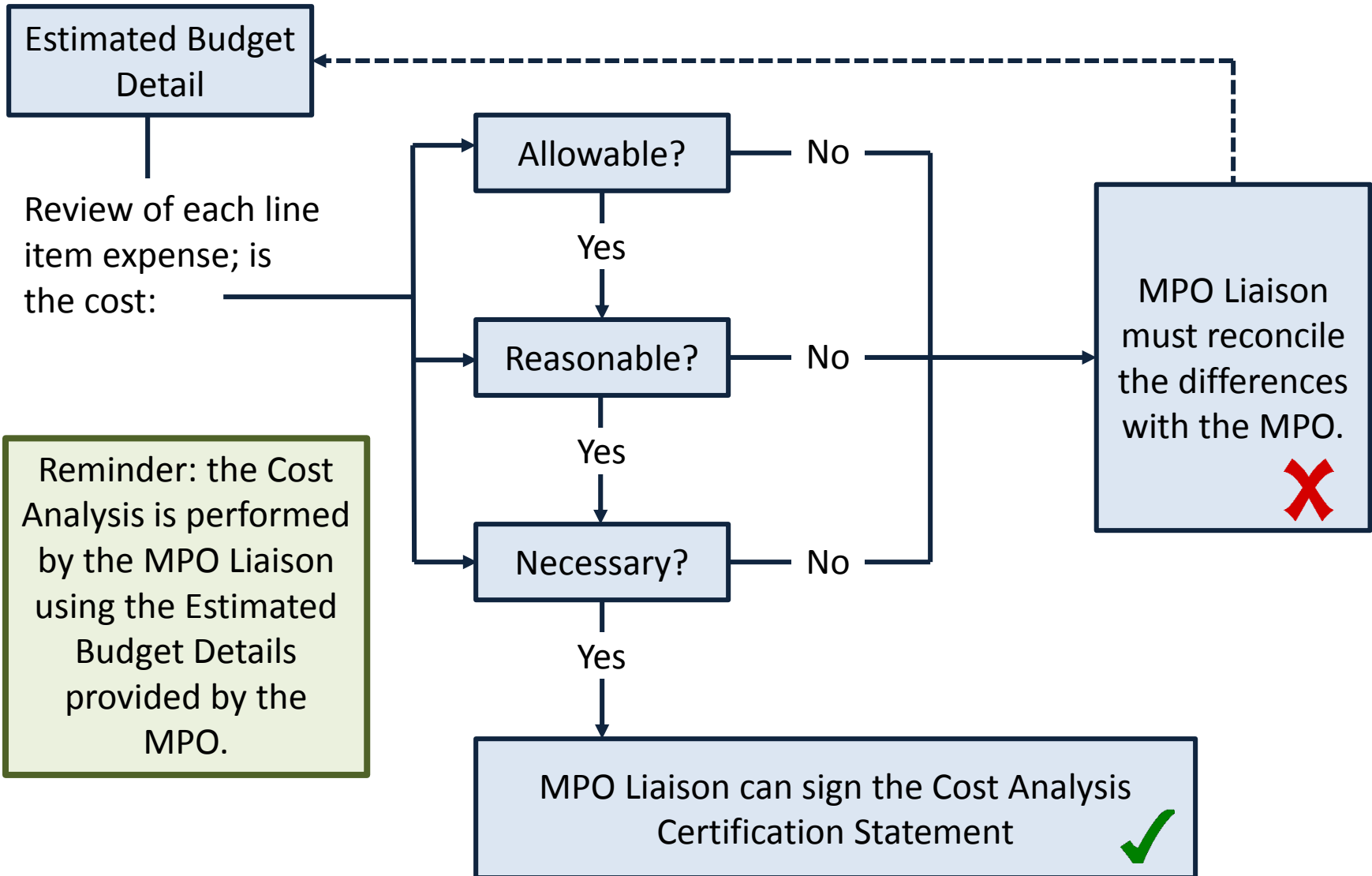
- Fiscal and programmatic oversight
- Managing receipt of services, review & processing of invoices
- Monitoring performance
- Reviewing costs for eligibility, allowability, reasonableness, necessity
- Serving as a liaison with the MPO
- Concurring on UPWP amendments and reviewing UPWP modifications
- Programming and releasing funds

MPO Liaisons are already performing many of the functions of the “grant manager” role.

Cost Analysis

- MPO Liaisons are responsible for the completion of the Cost Analysis, which is to be done on the Estimated Budget Details provided by the MPO.
- This must be done **prior to the execution** of the MPO Agreement.

Cost Analysis



Allowable

- Authorized by federal and state law, rule, and/or regulation.
- Resources:
 - US Code
 - Code of Federal Regulations
 - State Statutes
 - DFS Reference Guide for State Expenditures
- Examples:
 - Refreshments
 - Travel
 - Furniture

Reasonable

- 2 CFR §200.404:

§200.404 Reasonable costs.

A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost. The question of reasonableness is particularly important when the non-Federal entity is predominantly federally-funded. In determining reasonableness of a given cost, consideration must be given to:

(a) Whether the cost is of a type generally recognized as ordinary and necessary for the operation of the non-Federal entity or the proper and efficient performance of the Federal award.

(b) The restraints or requirements imposed by such factors as: sound business practices; arm's-length bargaining; Federal, state, local, tribal, and other laws and regulations; and terms and conditions of the Federal award.

(c) Market prices for comparable goods or services for the geographic area.

(d) Whether the individuals concerned acted with prudence in the circumstances considering their responsibilities to the non-Federal entity, its employees, where applicable its students or membership, the public at large, and the Federal Government.

(e) Whether the non-Federal entity significantly deviates from its established practices and policies regarding the incurrence of costs, which may unjustifiably increase the Federal award's cost.

- Ask yourself:
 - Are there less expensive alternatives that would meet the need?
 - Would a prudent person or business pay the same price for similar services?

Necessary

- Ask yourself:
 - Is this crucial to the success of the program?

Additional Federal Requirements

- Allocable (2 CFR §200.405)
- 23 CFR 420.113:
 - Eligible under the applicable section of Title 23 USC
 - Verifiable from the MPO's records
 - Included in the approved budget
 - Incurred after authorization

Determination and monitoring of cost eligibility, allowability, necessity, etc. must be an **ongoing** effort throughout the period of performance for the grant; it does not end at UPWP adoption or at the time of the cost analysis.

Programming of MPO (FHWA) Funds

- All of the FHWA funds going to each individual MPO will be programmed on one individual item segment number and one federal aid ID.
- Phase: 14 – Planning Grant
- Sequence:
 - 01 – PL funds
 - Additional sequences will be assigned based on fund code (i.e. all SU funds going to one MPO will be programmed on one sequence, all CM funds going to the same MPO will be programmed on a subsequent sequence)
- More information is forthcoming.

- FDOT Florida Accountability Contracts Tracking System
 - FDOT system to track contract changes (amendments & modifications)
 - Liaisons must upload contract change documents to FDOTfacts to ensure that the contract and the all documents are aligned
 - Link:
<http://webapp02.dot.state.fl.us/FloridaAccountabilityContractSystem/>

DFS FACTS

- DFS Florida Accountability Contract Tracking System
 - “Speaks to” FDOTfacts
 - MPO Liaisons must upload contract changes to FDOTfacts to be reflected in DFS FACTS
 - Acts as single resource for all state contracts & contract documents, including MPO contracts
 - Link:
<https://facts.fldfs.com/Search/ContractSearch.asp>
X

Additional Contract Manager Functions

- Receive and process invoices
- Fiscal and programmatic monitoring

Questions & Discussion

Next: Invoicing

Invoicing

Invoicing Process

- MPOs must invoice on a monthly or quarterly basis
- Invoice shall include the following:
 - Task-based invoice
 - Itemized Expenditure Report (General Ledger)
 - Progress report

Task-Based Invoice

- For MPO charging all direct expenses:

Invoice No. FHWA-G0101-2		Invoice Amount: \$ 117,525.00																																																																																																																																																																																			
1-Jan-2017	Invoice Period: October 1, 2016 - December 31, 2016 Contract No. G0101, Amendment No. 1, Modification 3 Financial Project No. 425668-1-14-01 and 425668-1-14-02																																																																																																																																																																																				
Bill To: Florida Department of Transportation Office of Policy Planning 605 Suwannee Street Tallahassee, FL 32399 Phone (850) 414-4800 Fax: (850) 414-4999 planning@dot.state.fl.us	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Unified Planning Work Program Task</th> <th style="text-align: center;">2016/17 (PL) Budget</th> <th style="text-align: center;">2016/17 (SU) Budget</th> <th style="text-align: center;">Total Task Budget</th> <th style="text-align: center;">Previous Payments</th> <th style="text-align: center;">Current Amount Due</th> <th style="text-align: center;">Remaining Task Balance</th> </tr> </thead> <tbody> <tr><td>1.1 Administration</td><td style="text-align: right;">\$ 188,000.00</td><td style="text-align: right;">\$ -</td><td style="text-align: right;">\$ 188,000.00</td><td style="text-align: right;">\$ 47,000.00</td><td style="text-align: right;">\$ 47,000.00</td><td style="text-align: right;">\$ 94,000.00</td></tr> <tr><td>1.2 Unified Planning Work Program</td><td style="text-align: right;">4,000.00</td><td style="text-align: right;">-</td><td style="text-align: right;">4,000.00</td><td style="text-align: right;">500.00</td><td style="text-align: right;">1,000.00</td><td style="text-align: right;">2,500.00</td></tr> <tr><td>1.3 Public Involvement & Outreach Program</td><td style="text-align: right;">17,000.00</td><td style="text-align: right;">-</td><td style="text-align: right;">17,000.00</td><td style="text-align: right;">11,000.00</td><td style="text-align: right;">-</td><td style="text-align: right;">6,000.00</td></tr> <tr><td>1.4 Equipment and Resource Purchase</td><td style="text-align: right;">28,000.00</td><td style="text-align: right;">-</td><td style="text-align: right;">28,000.00</td><td style="text-align: right;">10,000.00</td><td style="text-align: right;">11,000.00</td><td style="text-align: right;">7,000.00</td></tr> <tr><td>1.5 Regional Coordination</td><td style="text-align: right;">22,000.00</td><td style="text-align: right;">-</td><td style="text-align: right;">22,000.00</td><td style="text-align: right;">3,000.00</td><td style="text-align: right;">5,500.00</td><td style="text-align: right;">13,500.00</td></tr> <tr><td>1.6 Transit Program Management & Support</td><td style="text-align: right;">8,000.00</td><td style="text-align: right;">-</td><td style="text-align: right;">8,000.00</td><td style="text-align: right;">1,250.00</td><td style="text-align: right;">1,250.00</td><td style="text-align: right;">5,500.00</td></tr> <tr><td>2.1 Congestion Management, ITS & Data Development</td><td style="text-align: right;">22,000.00</td><td style="text-align: right;">-</td><td style="text-align: right;">22,000.00</td><td style="text-align: right;">-</td><td style="text-align: right;">16,000.00</td><td style="text-align: right;">6,000.00</td></tr> <tr><td>2.2 ETDM Process</td><td style="text-align: right;">2,500.00</td><td style="text-align: right;">-</td><td style="text-align: right;">2,500.00</td><td style="text-align: right;">400.00</td><td style="text-align: right;">825.00</td><td style="text-align: right;">1,275.00</td></tr> <tr><td>3.1 Long Range Transportation Planning</td><td style="text-align: right;">20,000.00</td><td style="text-align: right;">-</td><td style="text-align: right;">20,000.00</td><td style="text-align: right;">3,000.00</td><td style="text-align: right;">12,000.00</td><td style="text-align: right;">5,000.00</td></tr> <tr><td>3.2 Transportation Planning</td><td style="text-align: right;">8,000.00</td><td style="text-align: right;">-</td><td style="text-align: right;">8,000.00</td><td style="text-align: right;">-</td><td style="text-align: right;">3,300.00</td><td style="text-align: right;">4,700.00</td></tr> <tr><td>3.3 Freight & Goods Movement Planning</td><td style="text-align: right;">5,000.00</td><td style="text-align: right;">-</td><td style="text-align: right;">5,000.00</td><td style="text-align: right;">-</td><td style="text-align: right;">100.00</td><td style="text-align: right;">4,900.00</td></tr> <tr><td>4.1 Transportation Improvement Program (TIP) Development</td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td> (A.) 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(B.) Consultant Services	5,000.00	5,000.00	10,000.00	1,250.00	200.00	8,550.00																																																																																																																																																																															
4.4 Project Planning																																																																																																																																																																																					
(A.) Personnel Services	37,500.00	-	37,500.00	2,250.00	7,250.00	28,000.00																																																																																																																																																																															
(B.) Consultant Services	-	5,000.00	5,000.00	1,250.00	1,250.00	2,500.00																																																																																																																																																																															
Totals:	\$ 425,000.00	\$ 20,000.00	\$ 445,000.00	\$ 90,150.00	\$ 117,525.00	\$ 237,325.00																																																																																																																																																																															

Metropolitan Planning Organization

1234 Main Street Parkway East
Your Town, Florida 32399-0004

Tel (777) 555-1212
Fax (777) 555-2121

Agency Authorization:

I certify the expenses contained in this invoice are true and that requested reimbursements are for actual costs incurred; the reimbursement is in compliance with the provisions of the agreement; and that all supporting documentation is on file and available for review upon request.

FDOT Authorizations:

I certify that I have reviewed the invoice, supporting documentation, and/or costing methodologies and that the requested reimbursements are for actual costs incurred; the reimbursement is in compliance with the provisions of the agreement; and that supporting documentation is on file and available for review upon request.

MPO Authorized Official Signature: _____

FDOT Grant Manager Signature: _____

Printed Name: _____

Printed Name: _____

Date: _____

Date: _____

Task-Based Invoice

- For MPO charging all indirect expenses:

Invoice No. FHWA-G0101-2

Invoice Amount: \$104,311.25

1-Jan-2017

Invoice Period: October 1, 2016 - December 31, 2016
 Contract No. G0101, Amendment No. 1, Modification 3
 Financial Project No. 425668-1-14.01 and 425668-1-14.02

Bill To:

Florida Department of Transportation
 Office of Policy Planning
 605 Suwannee Street
 Tallahassee, FL 32399
 Phone (850) 414-4800
 Fax: (850) 414-4898
 planning@dot.state.fl.us

Unified Planning Work Program Task	2016/17 Direct (PL) Budget	25% Indirect Cost Rate (PL)	2016/17 Direct (SU) Budget	25% Indirect Cost Rate (SU)	Total Task Budget	Previous Payments	Current Direct Expenditures	25% Indirect Cost Rate	Current Amount Due	Remaining Task Balance
1.1 Administration	\$ 115,560.00	\$ 28,890.00	\$ -	\$ -	\$ 144,450.00	\$ 35,686.25	\$ 29,299.00	\$ 7,324.75	\$ 36,623.75	\$ 72,140.00
1.2 Unified Planning Work Program	2,000.00	750.00	-	-	3,750.00	500.00	1,000.00	250.00	1,250.00	2,000.00
1.3 Public Involvement & Outreach Program	12,750.00	3,187.50	-	-	15,937.50	11,000.00	-	-	-	4,937.50
1.4 Equipment and Resource Purchase	21,000.00	5,250.00	-	-	26,250.00	10,000.00	8,000.00	2,000.00	10,000.00	6,250.00
1.5 Regional Coordination	16,500.00	4,125.00	-	-	20,625.00	3,000.00	9,500.00	875.00	4,375.00	13,250.00
1.6 Transit Program Management & Support	6,000.00	1,500.00	-	-	7,500.00	1,250.00	1,250.00	312.50	1,562.50	4,687.50
2.1 Congestion Management, ITS & Data Development	16,500.00	4,125.00	-	-	20,625.00	-	12,075.00	3,018.75	15,093.75	5,531.25
2.2 ETDM Process	1,875.00	468.75	-	-	2,343.75	400.00	800.00	200.00	1,000.00	943.75
3.1 Long Range Transportation Planning	15,000.00	3,750.00	-	-	18,750.00	2,000.00	9,025.00	2,256.25	11,281.25	4,468.75
3.2 Transportation Planning	6,000.00	1,500.00	-	-	7,500.00	-	3,300.00	825.00	4,125.00	3,375.00
3.3 Freight & Goods Movement Planning	3,750.00	937.50	-	-	4,687.50	-	100.00	25.00	125.00	4,562.50
4.1 Transportation Improvement Program (TIP) Development										
(A) Personnel Services	15,000.00	3,750.00	-	-	18,750.00	2,812.50	2,250.00	562.50	2,812.50	19,125.00
(B) Consultant Services	5,000.00	1,250.00	5,000.00	1,250.00	12,500.00	1,562.50	1,250.00	312.50	1,562.50	9,375.00
4.2 Bicycle Pedestrian & Multi-Purpose Pathway Planning										
(A) Personnel Services	17,250.00	4,312.50	-	-	21,562.50	9,700.00	4,100.00	1,025.00	5,125.00	6,737.50
(B) Consultant Services	-	-	5,000.00	1,250.00	6,250.00	200.00	1,250.00	312.50	1,562.50	4,487.50
4.3 Complete Streets Initiative Planning Study										
(A) Personnel Services	11,250.00	2,812.50	-	-	14,062.50	-	-	-	-	14,062.50
(B) Consultant Services	-	-	5,000.00	1,250.00	6,250.00	200.00	200.00	50.00	250.00	5,800.00
4.4 Project Planning										
(A) Personnel Services	9,750.00	2,437.50	-	-	12,187.50	2,000.00	5,550.00	1,387.50	6,937.50	3,997.50
(B) Consultant Services	-	-	5,000.00	1,250.00	6,250.00	200.00	500.00	125.00	625.00	5,425.00
Totals:	\$ 303,935.00	\$ 75,983.75	\$ 20,000.00	\$ 5,000.00	\$ 404,918.75	\$ 81,511.25	\$ 83,449.00	\$ 20,862.25	\$ 104,311.25	\$ 219,096.25

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MPO Authorized Official Signature: _____

FDOT Grant Manager Signature: _____

Printed Name: _____

Printed Name: _____

Date: _____

Date: _____

Additional Invoice Documentation

- Itemized Expenditure Report
 - Report of expenditures made during the invoice period, broken out by task and budget category based on the Estimated Budget Detail
- Progress Report
 - Report of activities undertaken during the invoice period
- Invoice will *not* include specific documentation of costs incurred (such as receipts), although the MPO must retain such documentation.

Questions & Discussion

Next: Monitoring

Monitoring

Monitoring Requirements

- [2 CFR §200.331](#):
 - All pass-through entities must:
 - Ensure the subaward includes all required information
 - Evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations, and terms of the subaward
 - Monitor the activities of the subrecipient
 - Verify that the subrecipient is audited
 - Consider taking enforcement action against noncompliant subrecipients

Fiscal Monitoring

- Up-front monitoring:
 - Cost Analysis – review of budget details for allowability, reasonableness, and necessity
- During the award:
 - Sample review of documentation of costs incurred/reimbursed
 - 6 month basis
 - Reconciling costs incurred against costs reimbursed, expenditures provided

Programmatic Monitoring

- Monitoring to ensure adequate fulfillment of programmatic requirements – i.e. carrying out the metropolitan planning process.
 - Participation in the planning process
 - Continued communication and correspondence with MPOs and partners
 - Review of meeting agendas, planning documents

Timeline, Training, & Guidance

Deadlines

- **December/January:**
 - Central Office provides Planning Emphasis Areas.
 - Central Office provides the Check PL sheet.
 - Districts conduct UPWP kickoff meetings with MPOs.
- No later than **March 15:**
 - MPO transmits draft UPWP according to distribution table in the MPO Handbook.
- Within **5 working days:**
 - District distributes draft UPWP according to distribution table in MPO Handbook.



Deadlines

- No later than **April 15:**
 - District provides FDOT and other agency comments to the MPO.
- No later than **May 15:**
 - MPO addresses comments and adopts the final UPWP, with completed cost analysis.
 - MPO distributes final UPWP according to distribution table in the MPO Handbook.
- Within **10 working days:**
 - District reviews final UPWP and identifies any outstanding issues.
 - District distributes final UPWP according to distribution table in the MPO Handbook.



Deadlines

- No later than **June 1:**
 - District transmits final UPWP to FHWA, FTA, and Central Office recommending approval, disapproval, or conditional approval.
 - MPO amends existing agreements for termination date of June 30, 2016.
 - MPO executes new MPO Agreement.
- No later than **June 30:**
 - MPO and District must resolve any outstanding issues or risk a delay in funding.
 - MPO Liaison performs cost analysis.
 - FDOT executes new MPO Agreement.
 - FHWA and FTA approve the UPWP.



Roll-Out & Training

- Tentative training modules:
 - UPWP Requirements – December 2015 ✓
 - Invoicing Process – March 2016
 - Work Program & Encumbering – April 2016
 - Fiscal Monitoring – April 2016
- Two opportunities for in-person training:
 - January/February – District site visits ✓
 - TBD: FDOT/FHWA/FTA/MPO Statewide Meeting
- Additional training: FCCM Training **(Required for Liaisons)**

Florida Certified Contract Manager Training

- **Only applicable to state employees**
- **Required** for all grant managers responsible for contracts in excess of \$100,000 (215.971, Florida Statutes); **includes MPO Liaisons and Liaison Administrators.**
- Training held by Department of Management Services and Department of Financial Services.
 - DMS/DFS developing a plan for implementation of the training across the state.

Contact information for all of the MPO Liaisons has been provided to the training team. DMS/DFS will be inviting each of the Liaisons when training is available in their area. **MPO Liaisons must make every effort to attend this training when it becomes available.**

Advancing Accountability – Best Practices for Contract & Grant Management

- This voluntary training is intended to help *non-state entities* (i.e. vendors and subrecipients) perform and document programmatic and fiscal requirements related to their contracts/agreements in a manner that ensures accountability over state resources and prevents delays in payments.
- Training hosted by Department of Management Services and Department of Financial Services.

Classes are scheduled by DFS/DMS.

The next training session will take place on **March 29th in Tallahassee.**

For more information and to register for the training, please visit the DFS Training website at <http://www.myfloridacfo.com/Division/AA/Training/>.

Contact Information

FDOT

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850-414-4578

Sean.Santalla@dot.state.fl.us

Diana Fields

850-414-4901

Diana.Fields@dot.state.fl.us

thank
you!

FHWA

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Leeann.Jacobs@dot.gov

Stacie Blizzard

850-553-2223

Stacie.Blizzard@dot.gov

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Shundreka Givan

407-867-6422

Shundreka.Givan@dot.gov