

WSDOT

Consolidated Grants Just in Time Training

Financial Management and Reporting for your
Consolidated Operating Grant
2015-17 State Biennium

Statewide Training Program
Workshops held September 21 thru October 12, 2015

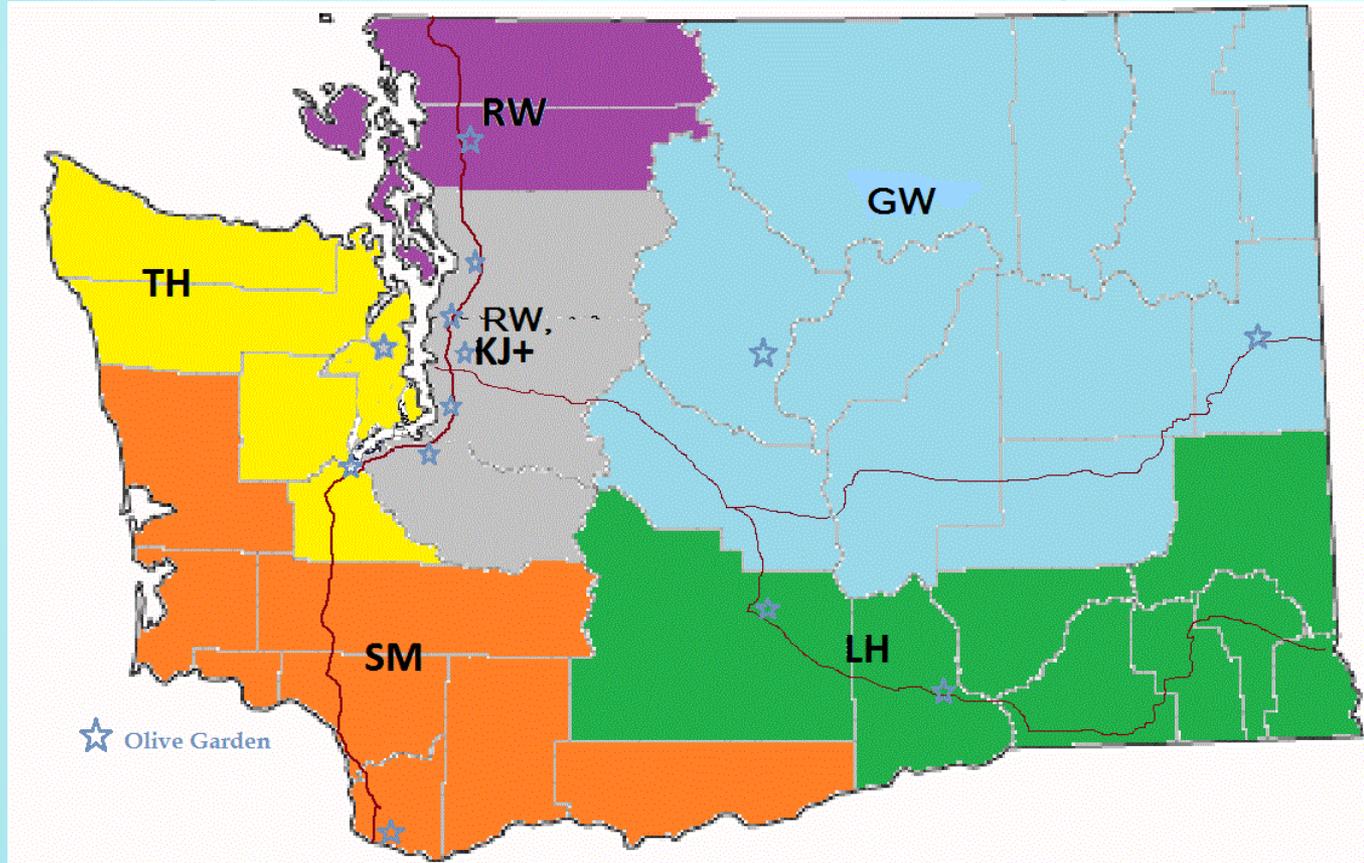
Just in Time - Overview

- Introductions
- Your PTD Connection
 - The Business Services Team
 - Meet your Community Liaison
- Rules of the Road – Financial Compliance
- Changes to Invoicing and Reporting on your Grants
- What to expect on a Financial Site Visit
- In Good Standing
- Resources

The Business Services Team

- Firas Makhoulf – Business Services Manager
 - 360-705- 7875
makhlof@wsdot.wa.gov
- Barb Savary – Grant Compliance & Special Projects
 - 360-705-7914
savaryb@wsdot.wa.gov
- David Chenaur – Procurement & Contracts
 - 360-705-7839
ChenauD@wsdot.wa.gov
- Anna Tran – Contracts
 - 360-705-7912
TranA@WSDOT.WA.GOV
- Tessica Thai – Budget & Allotments
 - 360-705-7913
ThaiTes@WSDOT.WA.GOV
- Lori Barnhart – Fiscal Supervisor
 - 360-705-7874
BarnhaL@wsdot.wa.gov
- Aaron Halbert – Payables & Payroll
 - 360-705-7926
HalberA@WSDOT.WA.GOV

Meet your Community Liaison



Tom Hanson - 360-705-7919

Linda Howell - 509-543-3316

Shamus Misek - 360-705-7346

Ryan Warner - 360-705-6918

Greg Wright - 360-791-1170

Rules of the Road – Financial Compliance

- 2 CFR Part 200 – Navigating the Super Circular
 - - Uniform Administrative Requirements, Cost Principals, and Audit Requirements for Federal Awards
 - Supersedes OMB A-87 and A-102 Cost Principals
 - Does Not Supersede 49 CFR Parts 18 and 19
 - What does the Circular cover?
 - Subpart A – Definitions
 - Subpart B – General Provisions
 - Subpart C – Pre-Award Requirements and Contents of Federal Award
 - *Subpart D – Post Award Requirements*
 - *Subpart E – Cost Principals*
 - *Subpart F – Audit Requirements*



Rules of the Road – Financial Compliance

- Uniform Administrative Requirements
 - 49 CFR Parts 18 – Public Agencies
 - 49 CFR Part 19 – Private Non-Profit
 - What do they Cover?
 - Subpart A – General
 - Subpart B – Pre-Award Requirements
 - Subpart C – Post Award Requirements
 - Financial Administration
 - Changes, Property, and Sub-awards
 - Reports, Records, Retention, and Enforcement



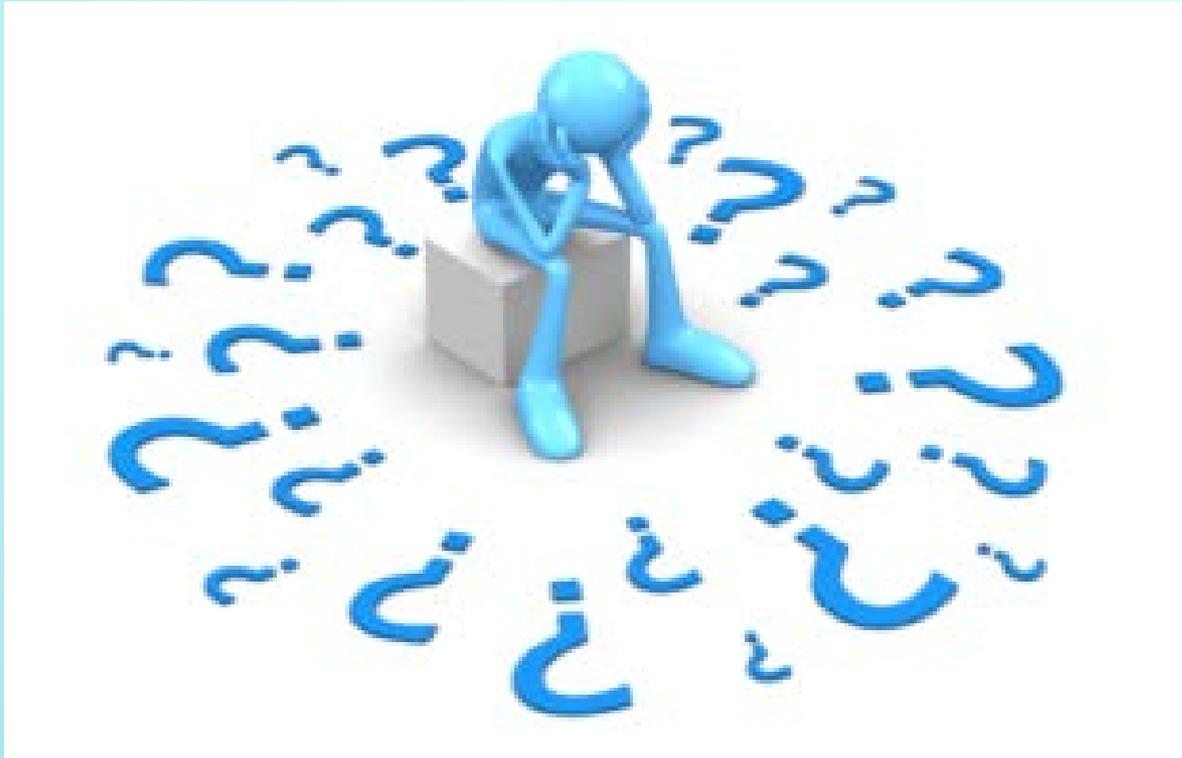
Rules of the Road – Financial Compliance

- FTA Circulars
 - FTA Requirements
 - 4220 – Third Party Contracting Requirements – Purchasing & Procurement
 - 5010 – Grant Management Requirements
 - Program Specific Requirements
 - 9040 – FTA 5311 Program
 - 9070 – FTA 5310 Program



Rules of the Road – Financial Compliance

- WSDOT policies may be more restrictive



Rules of the Road – Financial Compliance

- *Consolidated Grants Program Guidebook*
 - <http://www.wsdot.wa.gov/Transit/Grants/Guidebook.htm>



Rules of the Road – Financial Compliance

- General Requirements
 - You must have an Operating Deficit for the project
 - Eligible Services:
 - Those identified in your grant agreement
 - Services not identified in the grant agreement, even if they are shown your application, are not eligible
 - Changes to the services must be approved by your CL
 - Use of Volunteers and other In-Kind contributions
 - Goods or Services must be necessary to carry out the project
 - Consistent with your In-Kind valuation plan approved by WSDOT
 - Value must represent usual and customary for services provided



Rules of the Road – Financial Compliance

- Financial Policies Required
 - Purchasing Policies –
 - Must be within the parameters set in FTA Circular 4220.1f.v4 (and any amendments)
 - Delegated Purchasing Authority
 - Graduated authority based on the type and dollar value of the purchase
 - Dollar Thresholds for Bid and/or Quotes
 - Written Standards of Conduct - Conflicts of Interest
 - Protest and Appeals Process for Bids

Rules of the Road – Financial Compliance

- Indirect Cost Plans vs Cost Allocation Plan
 - Indirect Cost Plan - Identifies an established rate to distribute costs that are applicable your entire organization
 - Cost Allocation Plan – Establishes a methodology to distribute actual costs
 - In either case the plans must be approved by WSDOT
 - NEW – Plans must be certified by your Chief Financial Officer

Rules of the Road – Financial Compliance

- Labor Compliance - Fair Labor Standards Act
 - Minimum Wage/Prevailing Wage
 - Overtime
- DBE Participation – FTA grants only
 - Good faith efforts to purchase from DBE vendors
 - Plan required if awarding federal contracts in excess of \$250,000 (cumulative)

Eligible Expenses

- Direct Expenses
 - Costs directly associated with your project
 - Wages & Benefits of Transportation Employees
 - In-State Travel
 - Fuel
 - Marketing for the Project
 - Vehicle Insurance
 - Other goods & services necessary for the project
 - In-Kind Contributions
- In-direct costs and Allocated Direct Costs



Eligible Expenses

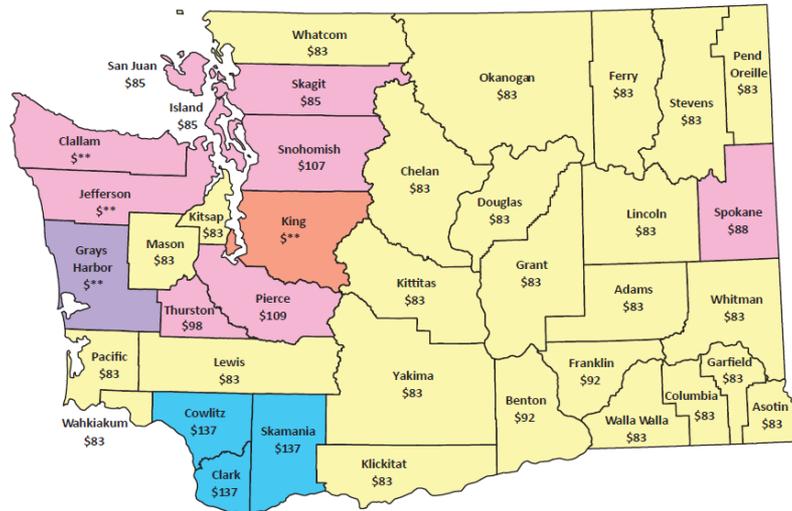
- Travel
 - Must be directly related to the project
 - Out of State trips must be approved by WSDOT in advance
 - Expenses must fall within lodging & per-diem allowances
 - In-State - www.wsdot.wa.gov/business/travel
 - Out of State - <http://www.gsa.gov/portal/content/104877>



Eligible Expenses



Per Diem Rates - As of October 1, 2014



Meal Rates				
TOTAL	B	L	D	
\$46	\$11	\$14	\$21	
\$51	\$13	\$15	\$23	
\$56	\$14	\$17	\$25	
\$61	\$15	\$18	\$28	
\$71	\$18	\$21	\$32	

\$ Maximum Lodging Rate
 ** Seasonal Lodging Rates (see table)

** Seasonal Lodging Rates for Counties:		
Clallam & Jefferson	07/01 - 08/31	\$128
	09/01 - 06/30	\$95
Grays Harbor	07/01 - 08/31	\$104
	09/01 - 06/30	\$83
King	06/01 - 08/31	\$190
	09/01 - 05/31	\$156

POV Mileage Rate
 The privately owned vehicle mileage reimbursement rate is \$0.575 per mile. (effective 1/1/15)

For Out-of-State Per Diem Rates, refer to the GSA website at: <http://www.gsa.gov>. To get the total meal and incidental expense rate breakdown of individual meal allowances, refer to the State Administrative and Accounting Manual (SAAM), Subsection 10.40.10.c

OFM Statewide Accounting
 Rev. 12/14

<http://www.ofm.wa.gov/resources/travel.asp>

Eligible Expenses

- Audits
 - Eligible as either an in-direct expense or allocated direct expense. Must be spread across all programs your organization operates.
- Employee Leave
 - Paid leave for employees is eligible. Conditions apply
 - If charged to the grant when earned
 - You must have a leave buy-out policy and a funded pool or accrual
 - If charged when taken/paid
 - Only leave taken during the grant period
 - Termination and/or Catastrophic leave is only allowable as an in-direct cost

Eligible Expenses

- Lease of passenger service vehicles
 - Eligible if the expenses are identified in the grant application or approved in advance by WSDOT
- Depreciation on Project Equipment
 - Eligible unless the asset was purchased with federal funds

Ineligible Expenses

- Include, but not limited to
 - Expenses incurred outside the grant period
 - Services not identified under the grant
 - Depreciation of grant funded assets
 - Alcoholic Beverages
 - Fund raising costs
 - Contributions to reserves
- Costs that are only eligible as part of in-direct or cost allocation
 - Administrative/overhead costs benefiting all programs
 - Payments for benefits covered under self-insurance
 - Termination/severance pay
 - Catastrophic Leave
- See 2 CFR Part 200 and 49 CFR Part 18 /19 for more information

Match

- Definition of Match - Your share (%) of the of the total project cost
 - Identified in the project budget and scope of work section of your contract as “Contractor’s Share”
 - Required to meet the % share prior to the end of the project
- Persistent under-match results in loss of “in good standing” status
 - If the Match is not met by the end of the project, final payment will be reduced

Match

- Eligible Sources
 - Local Tax Revenue
 - Grants from others
 - Private Donations (except passenger donations)
 - In-Kind services – See in-kind for more information
 - Federal funds
 - State Projects, any federal source
 - Federal projects, non- USDOT funds
 - Reserves
 - Others....

How to Invoice

- New form for Operating, Mobility Management, and Program Development
- Customized template will be sent to you
- What's New
 - New Form
 - Billings and payments will be rounded to the nearest dollar
 - Electronic submission now required

How to Invoice

- Filling out the form
- Submitting your Invoice
 - Email forms to PTDInvoices@wsdot.wa.gov
 - Title email with invoice number
 - Send a cc to your Community Liaison



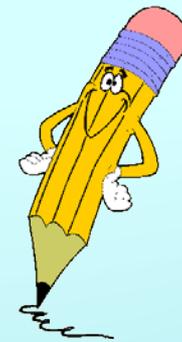
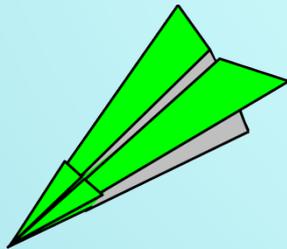
Email a scan of the signed original to
PTDInvoices@wsdot.wa.gov and Cc to the assigned Community
Liasion
Subject: UCB1296 Q1-16 Mt. Si Senior Center

Quarterly Financial & Statistical Report

- What's New?
 - New Form layout
 - Only one report per contract
 - Tools to track your performance
- What must be reported?
 - In-Kind
 - Program Income – Federal projects only
 - Complaints
 - DBE Participation – Federal projects only
 - Expenses & Revenues
 - Service Information
 - Passenger Trips
 - Revenue Miles
 - Revenue Hours

Quarterly Financial & Statistical Report

- How to complete the form
- Submitting your report
 - Email to ConsolidatedGrants@wsdot.wa.gov



What to Expect on a Financial Site Visit

- Who needs to be there?
 - Financial staff responsible for tracking in your accounting system
 - Staff responsible for completing the financial and statistical report
- What will WSDOT staff look at?
 - Financial Management
 - Accounting records for each project
 - In-Kind documentation
 - Internal controls
 - Implementation of Financial Policies



In good standing

- What is “In Good Standing?”
 - Meeting Financial Requirements
 - Submitting invoices and reports timely
 - Complying with Terms and Conditions of the Grant Agreement
 - Complying with the Circulars
 - Complying with the guidance in the *Consolidated Grants Program Guidebook*
- What Happens if we fall out of good standing?
 - More frequent site visits
 - Funds withheld
 - May result in cancellation of grant award and loss of ability to receive grants

Resources

- ***Consolidated Grants Program Guidebook***
 - <http://www.wsdot.wa.gov/Transit/Grants/Guidebook.htm>
- BST Team (See slide #3 for contact info)
- Your Community Liaison (see Map on slide 4)
- Super Circular – 2 CFR Part 200
 - <http://www.ecfr.gov>
- Uniform Administrative Requirements
 - <http://www.ecfr.gov>

