

# **Department of Public Safety**

## **OFFICE OF TRAFFIC SAFETY**



### **Grant Administration Manual**

**Federal Fiscal Year - October 1 – September 30**

**State Fiscal Year - July 1 – June 30**

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Nevada’s On-line Traffic Safety Grants Management System,  
effective as of Feb 1, 2012:

Rev. 12/18

**[Nevada e-Grants web site:](http://egrants.nv.gov)**

[egrants.nv.gov](http://egrants.nv.gov)

# Introduction

This guide has been prepared by the Nevada Department of Public Safety – Office of Traffic Safety (DPS-OTS) to serve as a primary reference for you, the sub-recipient. It is intended to serve as a reference and is not considered a final source when questionable situations arise.

All state and federally funded projects must be administered in accordance with established regulations, policies and procedures. Failure to comply with applicable rules and requirements may result in the withholding or disallowance of grant payments, or a reduction or termination of a grant award to both primary and secondary sub-recipients (the State of Nevada is the primary sub-recipient).

If there are questions regarding this manual or with any DPS-OTS program or procedure, please contact the OTS Program Manager assigned to your grant project. Your OTS Program Manager’s contact information was provided in this year’s grant award notification.

## Who are we?

The Nevada Office of Traffic Safety is a division of the Department of Public Safety, and is the State’s Highway Safety Office. Our mission is to eliminate deaths and injuries on Nevada’s roadways so everyone arrives home safely.

DPS-OTS administers federal & state traffic safety grant funds awarded to the State from the National Highway Traffic Safety Administration (NHTSA), the Federal Highways Administration (FHWA) of the U.S. Department of Transportation, and the State of Nevada. DPS-OTS also manages the state’s Motorcycle Safety Training Program, or *Nevada Rider*, which is funded in part by motorcycle registration fees.

The DPS-OTS staff are ready and available to assist you with your project:

## How to reach us:

Office Location	Mailing Address	Telephone #	Fax #	Email
Carson City	107 Jacobsen Way Carson City, NV 89711	775-684-7470	775-684-7482	<a href="mailto:tsafety@dps.state.nv.us">tsafety@dps.state.nv.us</a>
Las Vegas	4615 W Sunset Road Las Vegas, NV 89118	775-684-7470	702-432-5377	<a href="mailto:tsafety@dps.state.nv.us">tsafety@dps.state.nv.us</a>
FARS	Fatality Analysis Reporting System 107 Jacobsen Way Carson City NV 89711	775-684-7416	775-684-7486	<a href="mailto:fars@dps.state.nv.us">fars@dps.state.nv.us</a>

# Chapter 1

## Project Documentation

This manual explains the grant process to help you successfully accomplish the goals and objectives outlined in your grant agreement. The first step in administering your project is the Project Agreement.

***\*All documentation is to be completed online and/or uploaded into the eGrants system, including electronic signatures.***

### **The Project Agreement**

The OTS Program Manager assigned to your grant project will work with you to prepare your Project Agreement, and may negotiate with you before it's finalized.

Before you can begin the project, you must review, agree to and electronically sign the Project Agreement and submit it within the Nevada e-Grants system\*. The Project Agreement is a contract between your agency/organization and the DPS-OTS. It is based on your grant application and indicates a maximum amount of *reimbursement* for this project. It also indicates what activities and goals the project will deliver and report on in return for the grant funding, along with the federal fiscal requirements for administering these grant funds.

### **Reviewing your Project Agreement**

When you receive your Project Agreement, be certain to review it closely, and pay particular attention to the dates and amount of the award. DPS-OTS may have reworked information submitted in your grant application and it will appear in the Project Agreement. These changes will most likely be made to the *Goals, Objectives, Budget, or Evaluation* sections of the agreement.

While your project was selected to be funded, it may not have been funded for the full amount requested. If the funding level is less than requested, then reductions may also have been made to the expected activities or deliverables initially submitted on your application.

If you have questions or concerns regarding your Project Agreement, please contact your assigned OTS Program Manager. You have the right to negotiate the agreement before you submit final signature approvals. The signed Project Agreement must be received by DPS-OTS before an Authorization to Proceed (ATP) can be issued (i.e., before you can start the project).

### **Project Agreement Signatures**

After you and your OTS Program Manager agree to the terms of the Project Agreement, you will need to have it 'signed' by your agency/organization's Authorizing Official and the grant Project Director. The Authorizing Official is the person in your agency ultimately responsible for all fiscal and operational aspects, including this project. The Project Director is the person that:

- Does what it takes to carry out the terms of the Agreement
- Maintains agreed upon work schedules
- Keeps costs within approved amounts and maintains source documents

- Submits required reports and may submit reimbursement claims to DPS-OTS throughout the grant year

All correspondence from DPS-OTS pertaining to your project will be sent to the Project Director's attention, and may also be accessed by the grant Authorizing Official and Agency Fiscal as defined in user roles of the Nevada *e-grants* system.

Once your grant project is in 'Agreement Final/ATP Pending' status  
DO NOT start your project!  
**You must receive an Authorization to Proceed (ATP)**  
**(the status will change to "ATP issued")**  
**before you can begin!**

## Authorization to Proceed (ATP)

The majority of funding DPS-OTS provides to its sub-recipients is from the National Highway Traffic Safety Administration (NHTSA) of the U.S. Department of Transportation. By law, Congress is required to approve federal budgets by October 1 of each year. Considering the many other pressing duties of Congress, it is not uncommon for the government to miss the required deadline. However, once Congress passes the necessary budget legislation, and federal funding is provided to Nevada by NHTSA, DPS-OTS will issue an Authorization to Proceed (ATP). **The ATP is your authority to start your grant project.**

In reviewing your Authorization to Proceed (ATP), it is important to note:

- Expenses incurred prior to the **effective date** on the Authorization to Proceed will **NOT** be reimbursed
- Expenses incurred after the grant period **ending date** on the Authorization to Proceed & Project Agreement will **NOT** be reimbursed

**Be sure to check the amount authorized. You may have been authorized for less than the amount awarded in your Project Agreement.** Often, when Congress does not pass the federal budget by October 1, they issue limited funding allotments to operate through a process called *continuing resolutions*. When this happens, DPS-OTS only receives a portion of its anticipated funding, requiring some projects to be funded incrementally. If a sub-recipient receives an initial portion of the amount specified in the Project Agreement, expenses incurred in excess of that initial amount authorized **will not be** eligible for reimbursement—pay attention to your award beginning and ending dates, authorization dates, and authorization amounts.

## **Important Things to Know About Your Grant**

- Grants are awarded for a Federal Fiscal Year (October 1 through September 30), or State Fiscal Year (July 1 – June 30)
- Claims and cost incurred before or after the grant award period **canNOT** be reimbursed
- All tangible items or services ordered, and project activities, must be in your possession or occur and be paid for by the last day of the grant award year.
- Unexpended funds cannot be forwarded or 'rolled' into the next fiscal year.
- Funding is provided on a reimbursement basis only. The sub-recipient pays expenses up front and then requests reimbursement from DPS-OTS.
- Any deviation from the approved Project Agreement budget requires **advance** approval from DPS-OTS (contact your OTS Program Manager).

- Sub-recipients must be and remain in compliance with Schedule C of the Project Agreement, the **AGREEMENT OF UNDERSTANDING AND COMPLIANCE**.
- Any reimbursement request or claim received more than 30 days after the grant year ended, **canNOT** be reimbursed.

\*For activities/purchases/personnel costs that occurred in the last month of the grant, it may be allowable for the sub-recipient to pay these expenses in the following month and still get reimbursed, if the costs were approved and were incurred in the final month of the grant.

### **Notify Your Fiscal Officer**

Your city, county, or state agency fiscal department should be notified of this grant award. They have certain reporting requirements that must be met. See below for further fiscal details.

### **CFDA Number**

Your fiscal officer will need to know the Catalog of Federal Domestic Assistance (CFDA) number, if applicable, for your DPS-OTS grant award. This number varies by federal funding source and will appear on the Authorization to Proceed as well as the Project Agreement. If your agency/organization has more than one grant with OTS, they may or may not have the same CFDA number, so please refer to each project for the correct CFDA number.

### **Federal Funding Accountability and Transparency Act (FFATA)--Requirements (includes sub-recipients DUNS Number reporting)**

The Federal Office of Management and Budget (OMB) issued a Memorandum on April 6, 2010 related to the need to make federal expenditures transparent to the public and provide accessible federal spending data. Currently, federal agencies are required to submit information on all grants and contracts awarded pursuant to the Federal Funding Accountability and Transparency Act (FFATA). This guidance requires all recipients of federal grants and contracts to submit information on sub-grant awards made after October 1, 2010. **Your grant project is one of these sub-grants.**

The data elements that the State (DPS-OTS), as primary grant recipient, must report for each sub-grant, or secondary recipient (your organization) include:

- Name of the entity receiving the award (your agency/organization)
- Amount of the award
- Catalog of Federal Domestic Assistance (CFDA) number, Data Universal Numbering System (DUNS) number and descriptive title of the award
- Location of the entity receiving the sub-award and the primary location of performance under the sub-award (city, state, and congressional district)
- Names and total compensation of the five most highly compensated officers of the entity **if** the entity in the preceding fiscal year received – (1) 80% or more of its annual gross revenues in Federal awards, **and** (2) \$25 million or more in annual gross revenues from Federal awards **and** (3) the public does not have access to the information about the compensation of the senior executives of the entity through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 or section 6104 of the Internal Revenue Code of 1986
- Other relevant information specified by OMB in subsequent guidance or regulation.

## Lobbying Restrictions

As noted in Schedule C of the grant Project Agreement, lobbying activities are restricted for state highway safety offices, their partners and sub-recipients. Prohibited lobbying activities include:

- Presenting a position in speeches, editorials, press interviews, press conferences, or in other forms of communication with the general public, commenting on a specific bill, law, policy or appropriation
- Engaging in community outreach activities that have the intent or effect of encouraging the general public, third parties or members of special interest groups to contact a Member of Congress, a State or local legislator or a Federal, State or local official in an effort to influence a legislative, policy or appropriations matter
- Working with private lobbyists to instruct them or otherwise participate in letter writing campaigns or other activities that violate “grassroots” lobbying restrictions
- Engaging in unsolicited mass distributions of highway safety resource materials such as videos or pamphlets that target, directly or indirectly, Congress, States or localities in which related legislation is pending
- Pursuant to NHTSA policy, sponsoring or funding, directly or indirectly, workshops or the development of materials teaching legislative advocacy skills.

Additionally, each State signs a certification statement confirming that:

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

# Chapter 2

## Getting Started

### Setting up the Project

The objectives of the project define the activities that need to occur. Your project is unique and so are the objectives. An important thing to know is that your OTS Program Manager is going to expect you to do everything the Project Agreement says you will do. Here are a few things to consider as you review the objectives and begin implementation:

- Some preliminary work is often required before you can begin your project. For example, you may need to identify locations or take pre-event surveys. Failure to comply with these objectives could disqualify your reimbursement claim.
- A method to collect data for your Monthly Report should be in place before you implement your project. It makes reporting much easier if it is planned in advance.
- Look for commitments to time specific actions and stick to that plan. For example, 'one event each month'.
- Look for objectives which require pre-approval from DPS-OTS. This includes anything you will have printed, and any scripts or public materials you are going to have produced for the project (including print, TV and radio).
- All sub-recipients are required to prepare and submit a press release to their local media detailing the grant award and intent of the project. You can't force the media to print it, but it needs to be submitted. **Pre-approval of all press releases** is required and can be obtained by e-mailing or otherwise sending a draft to your OTS Program Manager.



### Equipment/Property

#### **If your project includes the purchase of tangible equipment:**

Equipment may only be purchased as part of an approved project that demonstrates the need for equipment in order to achieve its intended outcomes and must demonstrate a direct correlation between the equipment and reduction in traffic fatalities or serious injuries. Equipment is eligible for reimbursement as a direct expense chargeable to a specific project agreement provided the equipment is needed to perform that project. The project must be based upon identification of a specific safety problem. **No project may be created solely to purchase equipment.** Grant proposals must clearly identify type of equipment, purpose of equipment, and must provide a minimum of three cost quotes for desired equipment (compliance with "Buy America" Act required). Items intended for distribution to the public are not equipment.

If your project includes funding for the purchase of equipment, there are some basic requirements to consider before you place the order.

- Buy what you said you'd buy. **Deviating from your Project Agreement without written approval will disqualify your reimbursement claim.**
- Get the best price. Check with your OTS representative to see if there is a State bid price available. This guarantees you a mass buying price even if you are only purchasing a few items. You do not need to be a State agency to obtain this price. Preliminary breath testers, in-car videos, and car seats are examples of items with State bid prices. Follow

- procurement guidelines as defined by **your** agency or organization.
- You only receive reimbursement up to the amount stated in the budget section of the Project Agreement. You may have asked for more, and the item may cost more, but that's the total that will be reimbursed. The rest is considered agency match for the project.
- We cannot reimburse your agency for sales tax or warranty expenses incurred.
- State and local law enforcement agencies are eligible, in many cases, to purchase equipment through federal government procurement channels. These programs afford State and local governments the opportunity to take advantage of discounts available to the Federal Government. For more information, contact the State 1122 Program Coordinator at the DPS-Office of Criminal Justice (775) 687-3700 ext 6 or [ocja@dps.state.nv.us](mailto:ocja@dps.state.nv.us).
- The Department of Defense (DOD) Excess Property Program enables Nevada law enforcement to obtain excess military property at little or no charge. To be eligible, your agency must have apprehension and arrest authority. For further information contact the DPS-Office of Criminal Justice (775) 687-3700 ext 0 or [ocja@dps.state.nv.us](mailto:ocja@dps.state.nv.us).

### **Accountability for Equipment/Property**

**All property costing a unit price of \$5,000 or more**, including the amount of any match, and having a useful life of 1 year or more must be inventoried and reported:

- When purchased, complete and submit a Property Acquisition Report. The Property Acquisition Report must be submitted before submitting a claim for reimbursement of the equipment's cost.

**Before you spend money**, remember:

- Schedule C of your Project Agreement requires you to comply with the **Buy America Act** and minority business enterprise provisions. Be sure to review all items within Schedule C.
- Review your Project Agreement budget, and read Chapter 3 of this manual.

### **Disposing of Equipment/Property**

Before disposal of or transfer of any equipment or property purchased with DPS-OTS grant funds, regardless if purchased in the current or previous grant years, your agency will need written permission from DPS-OTS. This is accomplished through a Property Disposition form. Property that is lost, stolen, exchanged or deemed excess should be reported by the end of the month in which the change in status occurs. The equipment is your agency's to keep, **but**:

- You must use it for the objectives defined in the grant project.
- DPS-OTS reserves the right to repossess or re-assign any unused or improperly used equipment.
- You must maintain inventory records and provide reports to OTS, even after the project ends. (See also page 20, Records Retention). OTS has the authority to track this equipment for its useful life.
- **You must receive approval from OTS before disposing/transferring the property**, or if you wish to use it for something other than what was defined in your Project Agreement, even if it was funded in a prior year's grant.

## Educational Materials

### If you plan to produce educational materials...

Some projects include funds to purchase printed brochures, or TV and radio ads.

#### Keep in mind:

- When preparing printed materials such as flyers, brochures, etc., OTS **must** approve the copy **prior** to printing.
- Television and radio spots **must** be **pre-approved** by your OTS Program Manager.
- Printed and give-a-way items funded by the grant **must** include the phrase: "Funded by the Nevada Office of Traffic Safety" or "Funded in part by the Nevada Office of Traffic Safety".

The National Highway Traffic Safety Administration, the primary source of OTS' federal funding, reserves a royalty-free, nonexclusive and irrevocable license to reproduce, publish or otherwise use any copyright or rights to a copyright which were developed or purchased with grant support. Photos, artwork, recordings, etc., are included. If you are paying for talent, it must be a one-time fee with all rights for reuse retained.

**Give-away items must** be pre-approved by OTS prior to purchase (if purchasing with grant funds or program income), to ensure that the item is applicable to the grant project's goal, activities, and target audience.

**Remember to have the item *and the message* approved by OTS BEFORE you place the order; if the item is not pre-approved by OTS, you may not receive reimbursement for these expenses.**

## Checking on Progress and Project Monitoring

From time to time we'll be checking in with you to see how things are going. The purpose of monitoring your project is to see if things are progressing the way you planned. We will either chat with you on the telephone, correspond through e-mail, or will make an appointment to visit with your agency. We will review some or all of the objectives of your program, depending on the project's phase of implementation. We will want to know:

- Have you gotten started yet?
- Are you doing what you said you'd do, by the dates specified in the Project Agreement? We'll review and discuss the objectives.
- Are things working the way you expected? Are there problems or unanticipated challenges?
- If equipment was purchased with grant funds, we will need to see it & verify serial numbers
- Do you need any help in running this project?

Good communication is needed in any successful partnership. If your program isn't achieving the results you'd hoped for, we may have resource materials or experiences in other communities that can prove to be useful. Talk to us. Remember, we all share the same goal, to reduce traffic related injuries and deaths.

## Project and Budget Changes

Once the Project Agreement and budget with OTS is finalized, it is generally not considered good business practice to change either the agreement or the budget. However, we realize that from time to time it becomes necessary to make minor changes to a project's activities and/or to the

budget. All project changes are approved on a case-by-case basis and only if it contributes toward achieving the goals and objectives of the project. To request a project or budget change, you need to complete and submit a Change Order. Be sure to clearly indicate and justify the change(s).

You will receive an email notification of the outcome of your Change Order.

# Chapter 3

## Financial Management

### Accounting Requirements

All sub-recipients are required to establish and maintain accounting systems and financial records to accurately account for funds awarded to them. The accounting system must fully record the amount and disposition of all project funds. Accounting records must show receipt of funds and expenditures by source. General ledger entries must include supportive documentation.

**Reimbursement claims must be submitted monthly if any expenses were incurred and paid during that month. They will be processed if the corresponding months' progress reports are current.**

Funds awarded should be expended only for activities and purposes stated in the approved grant budget and within the approved grant period.

**All purchases, services, and equipment must be received within the grant period.**

Reimbursement claims must include documentation to show that:

- Funding was **obligated** (purchase order or request).
- Equipment and supplies were **received** in the grant period (shipping receiver).
- Obligated funds have been **paid** (paid invoice, cancelled check, or other generally accepted accounting document).

### **General Cost of Government (formally known as supplanting)**

A grant recipient may not use grant funds to defray or replace any costs the recipient is already obligated to pay. For example, if a sub-recipient, prior to applying to participate in a grant project, was already budgetarily committed to purchasing ten (10) new computers for crash data analysis, then the sub-recipient must purchase those computers as budgeted. **Any replacement of non-grant funds with grant funding will be grounds for project termination and cost recovery.**

It is important to note that **grant guidelines prohibit:**

- Replacing routine and/or existing State or local expenditures with grant funds.
- Using grant funds for costs of activities that are general expenses required to carry out the overall responsibilities of state, local, or federally-recognized Indian tribal governments.

This means that OTS grants cannot fund routine items that are necessary to do an existing job. In general, don't ask for funding for something your agency already does (and is already in the agency budget) unless you are seeking ways to do it faster, more effectively, or in some way better than the basic way you are doing it now.

## Allowed Costs

All expenditures must be necessary and reasonable, authorized under state and local regulations, and be of reasonable cost. Approved expenditures (related to your project) may include costs for personnel, travel, equipment, contract services, direct costs, and supplies.

## Un-allowed Costs

By federal law, the following is a partial list of expenditures that are not allowed for reimbursement. For a complete list of un-allowed expenses, contact your OTS Program Manager.

- Incentive items for public distribution
- Meals provided during a conference or training meeting
- First class air fare
- Guide fees
- Airport lounge fees
- Rental cars (unless pre-approved by OTS)
- Overnight lodging within 50 miles of principal duty station
- Refreshments, snacks, or food (consumables)
- Office furnishings and fixtures
- Alcoholic beverages
- Real Property

## Personnel

Allowable personnel costs include; salaries, overtime, fringe benefits, and other employee-related direct costs. Bonuses, commissions, gifts and incentives are not reimbursable expenses. For traffic safety grants, reimbursement is generally not available to cover the time for people already on staff, although in a University environment, there may be exceptions.

In the event a personnel position is partially or fully covered in the grant project budget, compensation claimed must be reasonable to the extent that it is consistent with that paid in the labor market for similar work.

Fringe benefits are allowable, but limited to actual costs, **not** a percentage applied to the gross wages. Fringe benefits eligible for reimbursement include:

- Regular compensation paid to employees during authorized annual, sick, court or military leave.
- Employer costs for social security, pensions, health, life, unemployment and worker's compensation insurance.

## Time Keeping Requirements

**Federal regulations require** that State Highway Safety Offices (like Nevada's DPS-OTS) maintain time-keeping, or time 'distribution' records for sub-recipients of federal grant funding:

*(1) Charges to grant awards for salaries and wages, whether treated as direct or indirect costs, will be based on payrolls documented in accordance with generally accepted practice of the governmental unit and approved by a responsible official(s) of the governmental unit.*

*(2) No further documentation is required for the salaries and wages of employees who work in a single indirect cost activity (or single program area/fund).*

It is the State's responsibility to assure no double-billing of grant funds occurs, i.e., a sub-recipient charging grant funds for personnel costs, and then charging another agency/grantor for the same time/cost (some sub-recipients get grant funds from more than one source).

**Accurate time and attendance records are therefore required** to be maintained on all personnel whose full or partial salary is charged to a grant project. If your grant contains funding for personnel and/or overtime, the following information must be reported to effect claim reimbursement:

- Document id # and title
- Name of the person who worked
- Position or rank of person who worked
- Date and location of the event or when work was performed
- Hours worked (time of day and total hours worked)
- Project Activity worked on
- Dollar amount paid (regular and/or overtime hourly rate)

**Backup documentation** in the form of timecards, computerized payroll records, or other generally accepted accounting documents proving an employee has been paid is required to substantiate personnel expenses incurred for the grant project. However, it is our goal to work with the payroll system printouts you have readily available rather than require a special report.

**Documentation to meet this requirement** may include the following:

- An employee activity report (detailing dates/time of day/location/duty type), signed off by the supervisor or agency's grant project director with all claims for reimbursement submitted to OTS for personnel/payroll grant project costs.
- A completed employee timesheet detailing dates/time of day of hours worked, signed off by the supervisor or agency's grant project director with all claims for reimbursement submitted to OTS for personnel/payroll grant project costs.
- Payroll documentation in accordance with generally accepted practices of the governmental unit/agency, and previously approved by OTS.

**Personnel activity reports or equivalent documentation must meet the following standards:**

- They must reflect an after-the-fact distribution of the actual activity of each employee.
- They must account for the total activity for which each employee is compensated.
- They must be prepared at least monthly and must coincide with one or more pay periods, and
- They must be signed by the employee.

If you encounter a unique payroll situation, such as termination settlements, contact your DPS-OTS Program Manager.

## **Travel Costs**

Travel costs are allowed for reimbursement provided these expenses were approved in your Project Agreement budget. Costs for travel are reimbursed at the rate established by your agency/organization policy, or at the rate established by the Department of Public Safety, *whichever is less*.

## Department of Public Safety Travel Policy and Reimbursement Rates

All travel expenditures/rates shall follow the guidelines as presented on the General Services Administration (GSA) website, [www.gsa.gov](http://www.gsa.gov) and the NV Department of Public Safety current travel policy.

### Travel Reimbursement Claims

Requests for reimbursement for approved travel can be done on your agency approved travel form or a State travel claim form. However it is reported, it needs to reflect the lodging rate, meals & incidental rates (MI&E) and any meals provided (to be subtracted from the MI&E claimed amount). If you are claiming mileage, proof of mileage must also be provided, such as a Google Map printout. All expenses claimed must be accompanied by a receipt with the exception of meals.

### Contractual Services

If your project requires someone outside of your agency to perform a specialized task(s), there are a few things to keep in mind before you hire a contractor: All sub-recipients must adhere to Nevada Revised Statutes (NRS) Chapter 332, Purchasing: Local Governments. Check the law to be certain you comply. It is available at [www.leg.state.nv.us/nrs/NRS-332.html](http://www.leg.state.nv.us/nrs/NRS-332.html). The Scope of Work you define for the contract must be pre-approved by OTS if it is being paid with OTS grant funds.

Costs included in this category of your Project Agreement can only be approved and reimbursed when a contractual agreement exists between both parties. The agreement may cover any item normally considered a direct cost, such as conducting a media event. Claim documentation requires an invoice and evidence of payment. Evidence of payment can be photo copies of the front and back of checks, a printout of the accounting system detail showing the check has been charged against the account or other verification documents acceptable to the OTS fiscal officer.

If you requested funds for contractual services, but no contract is signed, a Change Order is needed to move funds to Other Direct Costs.

Remember, the contractor must also comply with all the grant requirements. You are responsible for ensuring the contractors understand grant project deadlines, guidelines & restrictions, etc.

### Direct Costs

This category represents the total of all other budgeted costs. Such expenses may include specific items directly charged to the project. Expenses must be necessary to the operation of the project and incurred during the grant period. Invoices and receipts are required for all purchases/payments.

### Indirect Costs

Indirect costs are costs that cannot be directly attributed to a specific project. Examples might include the services of accounting staff and administrators, office supplies, postage, and local telephone service. All agencies or organizations desiring to claim a portion of their indirect costs under a federal award must prepare an indirect cost rate proposal, **and** submit their federal cognizant agency's approval rate letter and other related documents to OTS for consideration **before** the Project Agreement is completed.

## Program Income

If your program will generate income, and there is no objective related to the revenue, the income will be deducted from your claim. For example, if you decide to charge a fee for an event, the total collected will be deducted from your claim. Royalties, rental fees, and the sale of commodities are other potential revenue sources. Fines for traffic violations are not considered program income.

If the income generated by your program will solely be used to support and expand the program, there must be an objective in the Project Agreement which makes this clear. For example, if you want to charge a nominal fee for child passenger safety-seats and then use the money to buy additional safety seats, the objective might be “to use program income generated to purchase additional seats to enable a greater number of people to be educated and safer.” **Either way, all program income must be accounted for and reported in your monthly and final reports. Program income can only be used to purchase items otherwise allowable with grant funding, check with your Program Manager before spending the funds.**

## In-Kind Contributions

In-kind match for highway safety projects are considered “soft” or “match” support to a project, which can be cash or in-kind contributions. These generally consist of the value of services, supplies, and nonexpendable property. The criteria for determining the acceptability of cash and in-kind contributions are established in 49CFR 18, “Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments.” These criteria require the in-kind match to be:

- Verifiable from the sub-recipient’s records
- Not included as contributions for any other federally-assisted program
- Necessary and reasonable for proper and efficient accomplishment of project objectives

It is important to note that **grant guidelines prohibit:**

- Replacing routine and/or existing State or local expenditures with grant funds
- Using grant funds for costs of activities that are general expenses required to carry out the overall responsibilities of state, local, or federally-recognized Indian tribal governments

However, your agency’s in-kind match can be derived from things that are already in your budget, AND that specifically pertain to the operation of your grant project.

Examples of what might be considered as in-kind contributions include allowable project costs that are paid by your organization, such as:

- Indirect costs, as supported by an approved indirect cost rate
- Donated staff time (for example dispatchers, instructors, and supervisory staff)
- Regular staff time (i.e., dispatcher working during a specific saturation patrol)
- Vehicle use
- Volunteer time
- Donated equipment (i.e., car safety seats)
- Public service space or time

As a grant applicant, your agency included in-kind contribution funds when preparing the project budget. The sub-recipient is required to report on or substantiate in-kind contributions on each claim submitted.

## **--General Guidelines for In-Kind Contributions--**

### **Cash Contributions/Donations**

An allowable contribution if the cash will be utilized to purchase new services or equipment necessary for proper completion of the grant project.

### **In-Kind Contributions**

Contributions are allowable if they are derived from resources already on hand or from donations. In-kind contributions must be necessary and reasonable for carrying out the grant project. In general, the value of in-kind contributions represents what the State would have paid for similar services or property if purchased on the open market.

*Professional fees:* The usual fees of a licensed professional, such as a doctor or engineer, that are waived or donated to the Agency for work associated with the project. Rates shall be consistent with local pay scales.

*Vehicle Usage:* When an agency vehicle is used specifically to conduct a portion of the grant project, such as a police car or motorcycle during saturation patrol. Agencies must determine their individual rates, based on the vehicle's value, and all equipment used in the vehicle during that event. These rates are generally the value at fair rental value.

*Equipment:* Equipment or materials owned by the agency that are used specifically in conducting a portion of the grant project. The value of these goods shall not exceed fair market value. Rates for use of personal property, such as equipment, may be based on established commercial rental rates, or an established reasonable rate for similar items of property.

*Operating:* Supplies owned by the agency, or costs needed specifically in conducting a portion of the grant project. Samples include office supplies, printing and copying costs, travel expenses, training expenses, or any other ancillary expense directly related to conducting the project. (General utilities, rent/lease amounts, phone, fax, etc. costs do not qualify as they are already in the agency's budget: no General Cost of Government).

*Labor:* Regular staff time that is used specifically in conducting a portion of the grant project, and not grant-funded. For instance, you might include the value of a supervisor's time in writing up a grant report; the value for a dispatcher's time required for a specific enforcement event, etc. This can include a portion of their fringe benefits, as well.

*Volunteer Services:* Volunteer hours directly associated with the grant project. Rates shall be consistent with those paid for similar work in the labor market, or requiring similar technical skills, and NOT based on the usual salary or wage rate of the individual volunteer.

Indirect costs may be recovered on volunteer services, mileage, and other in-kind expenses that project managers deem were subject to the project's administrative costs.

The sub-recipient agency should ensure that they provide a full audit trail of these in-kind contributions for auditing purposes.

## **Audit Requirements**

If a state, local government or non-profit organization expends \$750,000 or more in Federal awards in a Federal Fiscal Year, a single program specific audit must be performed in compliance with the Single Audit Act of 1984. The audit must be performed by an independent auditor in accordance with generally accepted governmental accounting standards covering financial and compliance audits. Your traffic safety project must be included in that audit. A copy of the audit which includes the "Schedule of Federal Financial Assistance," auditor's "Findings and Recommendations," and "Agency Responses" must be submitted to the DPS-OTS by the financial officer or accounting firm within nine months of the end of the fiscal year for which the grant was awarded.

If your local governmental or non-profit organization is below the \$750,000 threshold, a letter stating that fact must be submitted to OTS by the fiscal officer or accounting firm that oversees your entity within 9 months of the end of the fiscal year, along with a current financial statement.

Whether or not your agency falls within the Single Audit Act requirement, all highway safety projects are subject to audits by the Federal government and DPS-OTS at any time. You must permit and cooperate with any State or Federal investigations by assuring the availability of all records and the availability and cooperation of staff. (See Records Retention requirements, page 21).

You are not required to establish a special accounting system to account for project costs, but it is recommended that special sub-accounts or project numbers be established within the framework of the existing accounting system to establish a clear audit trail.

## **Reimbursement Claims**

Claims for reimbursement must be submitted monthly, for any expenses incurred and paid during that time period. They will be processed if the corresponding months' progress report is current.

**Only costs included in the Project Agreement budget can be claimed.** Costs must be for goods and services received during the grant period. If costs incurred were not included in the budget, they become in-kind contributions. In-kind contribution amounts should be reported in your report and on your claim, accompanied by supporting documents. **Receipts/back-up documentation is required for all expenses claimed.**

State grant projects end on June 30 of each fiscal year. Federal grant projects end on September 30 of each fiscal year. **All final claims must be filed within 30 days following the end of the fiscal year or the expiration of the project.**

**Any claim received after the final deadline (July 31/October 31) may not be honored**

# Chapter 4

## Reports and Records

### Monthly and Final Reports

**Program reports are essential for effective and meaningful project management.**

The information you provide in your report allows the DPS-OTS to showcase project accomplishments, and identify best practices, strengths, and/or challenges for others who may want to do a similar project. They also provide an evaluation of your overall performance toward the attainment of the project goals and objectives. The DPS-OTS uses the information provided to measure success and incorporates this information into its Annual Performance Report to the State Legislature and the Federal Government. Program reports also help identify recipients for awards and commendations and to justify future funding for traffic safety projects. Your reports are critical to the success of your agency's project and to the DPS-OTS mission.

#### **When is the Monthly Report due?**

Monthly reports cover the preceding month's activities and are due to DPS-OTS not later than the 15<sup>th</sup> of the month (i.e., October's report is due by November 15). Failure to submit required reports can result in a delay in reimbursement payments, a reduction in grant award, and/or grant termination.

#### **When is the Final Annual Report due?**

State funded grants Final Annual Report is Due:	July 31
Federal funded grants Final Annual Report is Due:	October 31

#### **What do I put in the Monthly Report?**

The monthly report should contain at least three elements:

- 1) Narrative: what's been happening toward achieving the goal;
- 2) Progress made or not made on Goals, Objectives and Activities, and why or why not;
- 3) Project Documentation (e.g., newspaper articles, sample public information and education items, news releases, training rosters, survey results, etc.).

#### **What information should be included in Final Annual Report?**

You must report on each goal, objective and activity contained in the Project Agreement. Begin the narrative section by reviewing your goals and objectives in the numbered order as shown in the Project Agreement. In broad terms, use the following guidelines to help you prepare your report:

- When possible, quantify accomplishments for the current month, and operational year
- Describe how much was accomplished. What work was done? Discuss the various tasks that were carried out by project personnel. This description should relate to the program activities outlined in your Project Agreement

- Did you encounter problems that affected project progress, and what corrective action was taken and/or is planned?
- What strategies are working or not working?
- Have you discovered a new or better way to implement a traffic safety strategy? Are you conducting other types of “best practice” procedures that DPS-OTS could share with other sub-recipients? These reports serve as an excellent learning tool for everyone

### **What data should be included in the reports?**

The data elements that need to be reported are listed in the Project Agreement (see the Objectives, Activities, and Evaluation sections of the Agreement). If you said you were going to lower the number of crashes on Las Vegas Boulevard, then tell us how many crashes there were before starting this project and how many there were during the recent month/year. The data we are looking for is listed in your Project Agreement under Project Goals, Objectives and Activities. (Refer also to the ‘Evaluation’ section of your Project Agreement).

### **What supporting documentation is needed?**

Attach copies of press releases, newspaper articles concerning your grant, copies of public information and education items purchased, booklets, handouts, flyers, workshop agendas, Public Service Announcements, attendance rosters, videos of events, survey results, letters from concerned constituents and/or anything relevant to the grant project.

### **I have a Limited Fixed Deliverable Grant. Do I need to do a Monthly Report?**

Limited Fixed Deliverables are projects under \$5,000, for a specific purpose and for a limited duration. If you are an LFD grant recipient, yes, you are required to do a monthly report for each month your grant is funded. However, if you complete your entire project in one month, then you are only required to submit that one month’s report, and then a final annual report at the end of the year. If your LFD grant extends into a second month, then you must do a report for both months as well as a final annual report at the end of the year.

### **Will a Monthly Report serve as the Final Annual Report for the project?**

No. The Project Agreement specifies that you will do a monthly report for each month of the project, as well as a final annual report. The last monthly report should be limited to what is completed during that month of the grant. The final report will then be a wrap up of the entire project.

### **The project started late in the month and didn’t get much done. Do I still need a Monthly Report?**

Yes. We need to know what you didn’t do, as well as what you accomplished. If you didn’t have sufficient time to implement or evaluate your grant in a month’s time, it is important for us to know that. You will not be penalized if your report reflects that you did not have the time to initiate your project during the month. You might be penalized, however, if you fail to submit a report.

### **What happens if a monthly or final annual report is not submitted?**

You are responsible for timely filing of reports. Failure to submit a monthly or final annual report, or the submission of an incomplete report will result in a delay in processing grant reimbursement claim(s). Repeated failure to submit reports may result in termination of the grant project. Late reports are subject to the following action:

- Up to 10 days late: The project director will be contacted. No further claim reimbursement requests will be processed
- Over 10 days late: A delinquent notice will be sent to the fiscal officer and project director. No claim reimbursement requests will be processed
- Over 30 days late: A Program Manager will contact your agency to arrange a meeting to discuss a review of the project and possible suspension or solutions

### Questions on reporting?

If you have any questions concerning the reporting process or requirements, please contact your assigned OTS Program Manager or call (775) 684-7470.

### Records Retention

Grant Project records, including the original or source documents which verify the expenditures for the grant project, must be retained for three years after the grant project completion date. Time cards and payroll records verifying labor costs, and invoices for purchases of supplies or services are examples of original or source documents.

### Suspension or Termination

**SUSPENSION** is an action by OTS that temporarily withholds Federal or State support of a grant project pending corrective action by the sub-recipient or a pending decision by OTS to terminate the grant.

**TERMINATION** is the cancellation of a grant project, in whole or in part, at any time prior to its original expiration date.

The Project Agreement supersedes any prior oral or written agreements. If a conflict arises between the Agreement and this Grants Administration Manual, the Agreement shall govern.

Your organization shall be responsible for the settlement of all contractual and administrative issues arising out of procurement made in support of Agreement work.

Disputes concerning performance or payment shall be submitted to OTS for settlement, with the Highway Safety Coordinator or designee acting as final decision-maker.

The Project Agreement shall remain in effect until the expiration date, or sub-recipient has satisfactorily completed all services and obligations described within the Project Agreement, and these have been accepted by OTS, unless:

- The Agreement is terminated in writing with the mutual consent of both parties; or
- There is a written thirty (30) day notice made by either party; or
- OTS determines that the performance of the project is not in the best interest of the State or the Office of Traffic Safety and informs the sub-recipient that the project is being terminated immediately

A grant may be suspended or terminated in whole or in part in any of the following situations by:

- a. OTS when the sub-recipient has materially failed to comply with the terms and conditions of the grant;

- b. OTS when the Department [DPS] has other reasonable cause, such as results from the Single Audit Report required by OMB (old A-133) that puts in question the sub-recipient's ability to administer the grant or pay grant costs before claiming reimbursement; failure to pay grant costs before claiming reimbursement, a criminal indictment or civil judgment that puts in question the sub-recipient's ability to pay grant costs prior to reimbursement, deliberate false statements in any communication to OTS regarding the grant, and/or deliberate failure to follow grant objectives and activities without seeking a change to the grant agreement from OTS.
- c. OTS and the sub-recipient by mutual agreement (if OTS and the sub-recipient cannot reach an agreement, OTS reserves the right to unilaterally terminate the grant); or
- d. The sub-recipient on written notice to OTS setting forth the reasons for such action, the effective date, and, in the case of partial termination, the portion to be terminated or suspended. If OTS determines that the remaining portion of the grant award will not accomplish the purposes of the grant, it may choose to suspend or terminate the entire grant project.

OTS shall compensate the sub-recipient for only those eligible expenses incurred during the Grant Period specified in the Project Agreement which are directly attributable to the completed portion of the work covered by the Agreement, provided that the work has been completed in a manner satisfactory and acceptable to OTS. The sub-recipient shall not incur nor be reimbursed for any new obligations after the effective date of termination.

### **Debarment/Suspension**

OTS is prohibited from making any award or permitting any award at any tier to any party which is debarred or suspended or otherwise excluded from or ineligible for participation in federal or state assistance programs under Executive Order 12549, Debarment and Suspension.

**A.** By signing the Project Agreement, your organization certifies, to the best of its knowledge and belief, that it and its principals:

1. Are not presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from covered transactions by any federal/state department or agency;
2. Have not within a three (3) year period preceding the Agreement been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a federal, state, or local public transaction or contract under a public transaction; violation of federal or state antitrust statutes; or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
3. Are not presently indicted or otherwise criminally or civilly charged by a federal, state, or local governmental entity with commission of any of the offenses enumerated in paragraph 2 above;
4. Have not, within a three (3) year period preceding this Agreement, had one or more federal, state, or local public transactions terminated for cause or default.

**B.** Where the sub-recipient is unable to certify to any of the statements in this Article, such sub-recipient shall attach an explanation to the Agreement, and/or contact their assigned OTS Program

Manager.

**C.** The sub-recipient shall require any party to a subcontract or purchase order awarded under this Grant Agreement to certify its eligibility to receive federal/state grant funds, and, when requested by the Department, to furnish a copy of the certification.