

ALLOWABLE or UNALLOWABLE COSTS – NHSGM

Indicate if the following cost items are allowable or not allowable with the funding source(s) noted in in parenthesis.

YES = Allowable NO = Unallowable

PROPOSED COST ITEM	YES	NO	APPLICABLE REGULATION or GUIDANCE
1. Purchase of alcohol (402, 154, 164, 405(d) Impaired Driving)	X	X	No - Training 2 CFR §200.423 Yes - sting operations. NHTSA Guidance
2. Reimbursement of expenses incurred for lobbying activities to support legislation needed to help State qualify for Section 405(g) GDL grant (402)	X	X	2 CFR § 200.450 Exception for State official such as GR in accordance w/customary State practice. 23 CFR Part 1300, Appendix A
3. Purchase of tickets to monitor a sporting event where the highway safety program will be mentioned (402)	X	X	2 CFR § 200.438 Exception for programmatic purpose w/Federal approval 2 CFR § 200.438
4. Conduct biennial survey regarding use of automated traffic enforcement systems used on public roads in State (402)	X		FAST Act legislation, Title IV, Section 4002 (C)
5. Conducting law enforcement checkpoint to ticket motorcyclists not wearing U.S. D.O.T.-approved helmets (402, 405(f))		X	23 CFR § 1300.13(b) 23 CFR § 1300.25(l)(iv)

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PROPOSED COST ITEM	YES	NO	APPLICABLE REGULATION or GUIDANCE
6. Impaired Driving Assessment (405(d) Impaired Driving)	X	X	23 CFR §1300.23(j) Yes - Low-range States if part of 50% can use for 402-eligible activities 23 CFR § 1300.23(j)(2)(ii) Yes - Ignition Interlock or 24-7 Sobriety Programs if part of 100% can use for 402-eligible activities 23 CFR § 1300.23 (j)(5)
7. TV ads to make motorists aware of motorcyclists who are also on the road (405(f) Motorcyclist Safety)	X		23 CFR § 1300.25(l)(iv) 2 CFR § 200.421(4)
8. Purchase of equipment, including vehicles, to reward law enforcement agencies for participating in occupant protection and impaired driving mobilizations (402)		X	NHTSA memo on use of grant funds for certain purposes, 5/18/2016, Section I, A.
9. Purchase of traffic signs to notify drivers about State distracted driving law (405(e) Distracted Driving)	X		Comprehensive Distracted Driving Grants 23 CFR § 1300.24(d) Special Distracted Driving Grants 23 CFR § 1300.24(e)(4) IFR
10. Purchase of following items to hand out at State Fair: Keychains with "Click or Ticket" message; and children's traffic safety-themed coloring books (402)	X	X	No – keychains 2 CFR § 200.421(e)(3) NHTSA memo on use of grant funds for certain purposes, 5/18/2016, Section II Yes – coloring books NHTSA memo on use of grant funds for certain purposes, 5/18/2016, Section I, C. (Educational material)

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11. Purchase of land upon which a building to house a motorcyclist training facility will sit. (402, 405(f) Motorcyclist Safety)	X	X	No - 402 2 CFR § 200.439(b) except w/prior written approval Yes - 405(f) 23 CFR §1300.25 (l)(ii)(D)
12. Training of law enforcement officers on State laws applicable to pedestrian and bicycle safety (405(h) Nonmotorized Safety)	X		23 CFR §1300.27(d)(1)
13. Computer, computer desk, and ergonomic chair for new highway safety staff (402)	X	X	No – desk & chair. NHTSA Guidance Yes - computer
14. 40% cost of a gas chromatograph mass spectrometer for testing of drug evidential samples. (40% of time used for highway safety and 60% time used for non-highway safety) (402, 405(d))	X X		Yes - 402 2 CFR § 200.405(a) "Proportionate Funding" Yes – 405(d) 23 CFR §1300.23(j)(vi) "Proportionate Funding"
15. Drug Recognition Expert (DRE) training (154AL, 164AL, 405(d) Impaired Driving)	X	X	No – 154AL and 164AL 23 CFR Parts 1270 & 1275, Interim Final Rule 9/30/16 Yes – 405(d) 23 CFR § 1300.23(j)(vi)
16. In-vehicle cameras for recording standardized field sobriety tests (402, 405d)	X		<i>In select circumstances only w/consultation of NHTSA.</i> May be considered for proportional funding. 23 CFR §1300.23(j)(vi) 2 CFR § 200.403(a) (Factors affecting allowability of costs)

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17. Hand-held radar units (405(d) Impaired Driving), 405(b) Occupant Protection), 154AL and 164AL	<p align="center">X</p>	<p align="center">X</p>	<p>No - 405(d) 23 CFR § 1300.23(j)</p> <p>No – 154AL & 164AL 23 CFR Parts 1270 & 1275, Interim Final Rule, 9/30/16</p> <p>Yes – 405d Ignition Interlock or 24-7 Sobriety Programs if part of 100% can use for 402-eligible activities Low-range 23 CFR § 1300.23 (j)(5)</p> <p>No - 405(b) Lower Belt Rate State 23 CFR § 1300.21(f)</p> <p>Yes - 405(b) High seat belt use rate States if part of 100% can use for 402-eligible activities 23 CFR § 1300.21(f)(2)</p>
18. Paid media and brochures about safe motorcycle riding tips and targeting intoxicated motorcyclists. (405(f) Motorcyclist Safety)	<p align="center">X</p>	<p align="center">X</p>	<p>23CFR § 1300.25(l)</p> <p>Yes - Low fatality States if part of 50% can use for 402-eligible activities</p>
19. Standardized Field Sobriety Training and breath test machines (405(b) Occupant Protection, 405(d) Impaired Driving)	<p align="center">X</p>	<p align="center">X</p>	<p>No - 405(b) Lower Belt Rate State 23 CFR § 1300.21(f)</p> <p>Yes - 405(b) High seat belt use rate States if part of 100% can use for 402-eligible activities 23 CFR § 1300.21(f)(2)</p> <p>Yes – 405(d) 23 §1300.23(j)(1)(v) 23 §1300.23(j)(1)(vi)</p>

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20. Automated traffic enforcement (red light and speed cameras) (402)		X	23 CFR §1300.13(c)
21. 15% of a State's expenditure of Occupant Protection grant funds to purchase child restraints for low-income families (405(b) Occupant Protection)	X	X	No 23 CFR §1300.21(f)(1)(vi) Limited to not more than 5% Yes - High belt rate States if part of 100% can use for 402-eligible activities 23 CFR §1300.21(f)(2)
22. Seat belt survey (405(d) Ignition Interlock)	X		Yes – If part of 100% can use for 402-eligible activities 23 CFR §1300.23 (j)(5)
23. Newspaper ads to recruit motorcyclist safety training instructors (405(f) Motorcyclist Safety)	X		23 CFR §1300.25(l)(iii)
24. Contractor to collect and maintain data on traffic stops and evaluate the results of data (1906 Racial Profiling Data Collection)	X		23 CFR §1300.28(d)
25. Cost of an accountant on HSO staff (402, 154, 164, 405(b) Occupant Protection)	X		Yes – 402 23 CFR § 1300, Appendix D Planning & Administration
	X		Yes - 154, 164 (for AL program only) FHWA Penalty Transfer Provisions Interim Guidance - Open Container and Repeat Offender Laws, 1/31/2013 (23 U.S.C. §§ 154 and 164)) 2 CFR § 200.430
		X	No - 405(b) 23 CFR 1300.21(f)

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PROPOSED COST ITEM	YES	NO	APPLICABLE REGULATION or GUIDANCE
26. Fund raising events that the State Highway Safety Office conducts to raise money to help promote highway safety (402)	X	X	2 CFR §200.442(a) Exception to meet program objectives w/Federal approval 2 CFR § 200.442(a)
27. Replacing routine and/or existing State or local expenditures with Federal highway safety funds (402)		X	2 CFR §200.444 "General costs of government ("formerly referred to as "supplanting")"
28. Claiming donated services as part of the Section 402 match requirement	X		2 CFR § 200.434 (c) 2 CFR § 200.306
29. De minimus 10% indirect cost rate that applies 10% to modified total direct cost (MTDC) of salaries, fringe benefits, supplies, equipment and up to first \$30,000 of each subaward		X	MTDC does not include equipment and applies to first \$25,000 of each subaward 2 CFR § 200.68 2 CFR § 200.414(f)
30. Standard 10% administrative fee/indirect costs to all SHSO subrecipients (402)		X	10% State interagency service of direct salary and wages available only to State agencies 2 CFR § 200.417 10% De minimis rate available to agencies that receive less than \$35M in Federal funds and never had an approved negotiated indirect cost rate 2 CFR § 200.68 and 2 CFR § 200.414(f)
31. Salary and travel of SHSO alcohol program manager to manage/coordinate Section 402 impaired driving and Section 405(d) projects (402)	X		Program Management 23 CFR § 1300, Appendix D 2 CFR § 200.430

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32. A governmental department that receives \$25 million in direct Federal funds desiring to claim indirect costs must submit its indirect rate proposal to its cognizant Federal agency	X	X	No - Submission not required when Federal funds \$35M or less, unless cognizant Federal agency requests. Proposal must be maintained for audit. 2 CFR § 200, Appendix VII D.1(b) Yes, indirect costs are allowable
33. State A paid for a Click or Ticket ad to a TV station in a bordering State, B. Ad will be shown in both States (402)	X		23 USC, Chapter 4 § 402(c)(2) MAP-21 IFR, Supplementary Information II.A. (carried over to FAST Act) 2 CFR §200.421(b)(4)
34. A non-Federal entity that expends \$500,000 or more in Federal funds during the non-Federal entity's fiscal year must have a single audit completed.	X	X	2 CFR 200.501 Single audit required for non-Federal entity expending more than \$750,000 A proportionate share of audit costs are allowable with restrictions 2 CFR 200.425

***Fund sources include Sections:**

- 402 - State and Community Highway Safety Program
- 405(b) - Occupant Protection
- 405(c) - State Traffic Safety Information System Improvements
- 405(d) - Impaired Driving Countermeasures and Ignition Interlock
- 405(e) - Distracted Driving
- 405(f) - Motorcyclist Safety
- 405(g) - State Graduated Driver Licensing
- 405(h) – Nonmotorized Safety
- 1906 – Racial Profiling Data Collection

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Transfer fund sources include Sections:

154 – Open Container (Alcohol Impaired Driving)

164 – Repeat (Intoxicated Driver) Offender (Alcohol Impaired Driving)