

**ALLOWABLE or UNALLOWABLE COSTS – Management Review Full Resource**

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

**YES = Allowable NO = Unallowable**

<b>PROPOSED COST ITEM</b>	<b>YES</b>	<b>NO</b>	<b>APPLICABLE REGULATION or GUIDANCE</b>
1. Reimbursement of expenses incurred for lobbying activities to support legislation needed to help State qualify for Section 405(g) GDL grant (402)	<b>X</b>	<b>X</b>	2 CFR § 200.450  Exception for State official such as GR in accordance w/customary State practice. 23 CFR Part 1300, Appendix A
2. Purchase of tickets to monitor a sporting event where the highway safety program will be mentioned (402)	<b>X</b>		Exception for programmatic purpose w/Federal approval 2 CFR § 200.438
3. Conduct biennial survey regarding use of automated traffic enforcement systems used on public roads in State (402)	<b>X</b>		FAST Act legislation, Title IV, Section 4002 (C)
4. Conducting law enforcement checkpoint to ticket motorcyclists not wearing U.S. D.O.T.-approved helmets (402, 405(f))		<b>X</b>	23 CFR § 1300.13(b)  23 CFR § 1300.25(l)
5. Impaired Driving Assessment (405(d) Impaired Driving)	<b>X</b>	<b>X</b>	23 CFR §1300.23(j)  Yes - Low-range States if part of 50% used for 402-eligible activities 23 CFR § 1300.23(j)(2)(ii)
	<b>X</b>		Yes - Ignition Interlock or 24-7 Sobriety Programs if part of 100% used for 402-eligible activities 23 CFR § 1300.23 (j)(5)
6. TV ads to make motorists aware of motorcyclists who are also on the road (405(f) Motorcyclist Safety)	<b>X</b>		23 CFR § 1300.25(l)(iv)  2 CFR § 200.421(4)

**ALLOWABLE or UNALLOWABLE COSTS – Management Review Full Resource**

PROPOSED COST ITEM	YES	NO	APPLICABLE REGULATION or GUIDANCE
7. Purchase of equipment, including vehicles, to reward law enforcement agencies for participating in occupant protection and impaired driving mobilizations (402)		<b>X</b>	NHTSA memo on use of grant funds for certain purposes, 5/18/2016, Section I, B.
8. Purchase of traffic signs to notify drivers about State distracted driving law (405(e) Distracted Driving)	<b>X</b>		Comprehensive Distracted Driving Grants 23 CFR § 1300.24(d)
9. Purchase of following items to hand out at State Fair: Keychains with “Click It or Ticket” message; and children’s traffic safety-themed coloring books (402)	<b>X</b>	<b>X</b>	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)
10. Purchase a building to house a motorcyclist training facility. (402, 405(f) Motorcyclist Safety)	<b>X</b>	<b>X</b>	No - 402 2 CFR § 200.439(b) except w/prior written approval  Yes - 405(f) 23 CFR §1300.25 (l)(ii)(D)
11. Training of law enforcement officers on State laws applicable to pedestrian and bicycle safety (405(h) Nonmotorized Safety)	<b>X</b>		23 CFR §1300.27(d)(1)
12. Conduct bike helmet fitting and education stations (405(h) Nonmotorized safety)		<b>X</b>	23 CFR §1300.27(d)
13. Speed enforcement and red light running enforcement as part of local pedestrian and bicycle safety mobilization/campaign (405(h) Nonmotorized Safety)	<b>X</b>		23 CFR §1300.27(d)(2)  Must be justified with problem identification using local data.

**ALLOWABLE or UNALLOWABLE COSTS – Management Review Full Resource**

PROPOSED COST ITEM	YES	NO	APPLICABLE REGULATION or GUIDANCE
14. Drug Recognition Expert (DRE) training (154AL, 164AL, 402, 405(d) Impaired Driving)	<b>X</b>	<b>X</b>	<p>No – 154AL and 164AL 23 CFR Parts 1270 &amp; 1275, <a href="#">Regulatory Update of Transfer and Sanction Programs (9/30/2016)</a> <a href="#">Transfer and Sanction Programs (2/08/2019)</a></p> <p>Yes – 402, 405(d) 23 CFR § 1300.23(j)(vi)</p>
15. Hand-held radar units (405(d) Impaired Driving)	<b>X</b>		<p>Yes – 405d Ignition Interlock or 24-7 Sobriety Programs if part of 100% can use for 402-eligible activities 23 CFR § 1300.23 (j)(5)</p> <p>Low-range if part of 50% that can be used for 402-eligible activities 23 CFR § 1300.23 (j)(2)</p>
16. Purchase of required clothing (special T-shirts and pants) for an Alcohol Unit of a Police Department with 405(d).		<b>X</b>	<p>No. Clothing cannot be purchased with any NHTSA funding source. 2 CFR § 200.444</p>
17. Paid media and brochures about safe motorcycle riding tips and targeting intoxicated motorcyclists. (405(f) Motorcyclist Safety)	<b>X</b>	<b>X</b>	<p>23 CFR §1300.25(l)</p> <p>Yes - Low fatality States if part of 50% can use for 402-eligible activities</p>
18. Standardized Field Sobriety Training and breath test machines (405(d) Impaired Driving)	<b>X</b>		<p>Yes – 405(d) 23 §1300.23(j)(1)(v) 23 §1300.23(j)(1)(vi)</p>
19. Automated traffic enforcement (red light and speed cameras) (402)		<b>X</b>	<p>23 CFR §1300.13(c)</p>

**ALLOWABLE or UNALLOWABLE COSTS – Management Review Full Resource**

PROPOSED COST ITEM	YES	NO	APPLICABLE REGULATION or GUIDANCE
20. 15% of a State's expenditure of Occupant Protection grant funds to purchase child restraints for low-income families (405(b) Occupant Protection)	<b>X</b>	<b>X</b>	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)
21. Seat belt survey (405(d) Ignition Interlock)	<b>X</b>		Yes – Can use for 402-eligible activities 23 CFR §1300.23 (j)(5)
22. Advertising to recruit motorcyclist safety training instructors (405(f) Motorcyclist Safety)	<b>X</b>		23 CFR §1300.25(l)(iii)
23. Contractor to collect and maintain data (driver race and ethnicity) on traffic stop, and evaluate the results of data (1906 Racial Profiling Data Collection)	<b>X</b>		23 CFR §1300.28(d)
24. Cost of an accountant on HSO staff (402, 154, 164)	<b>X</b>		Yes – 402 23 CFR § 1300, Appendix D Planning & Administration  Yes - 154, 164 (for AL program only) <a href="#">Regulatory Update of Transfer and Sanction Programs</a> (9/30/2016)  <a href="#">Transfer and Sanction Programs</a> (2/08/2019)  2 CFR § 200.430
25. Fund raising events that the State Highway Safety Office conducts to raise money to help promote highway safety (402)	<b>X</b>		Can use for program objectives with prior approval of Federal agency 2 CFR § 200.442(a)

**ALLOWABLE or UNALLOWABLE COSTS – Management Review Full Resource**

PROPOSED COST ITEM	YES	NO	APPLICABLE REGULATION or GUIDANCE
26. Claiming donated services as part of the Section 402 match requirement	<b>X</b>		2 CFR § 200.434 (c) 2 CFR § 200.306
27. De minimis 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		<b>X</b>	MTDC does not include equipment and applies to first \$25,000 of each subaward 2 CFR § 200.1 2 CFR § 200.414(f)
28. Salary and travel of SHSO alcohol program manager to manage/coordinate Section 402 impaired driving and Section 405(d) projects (402)	<b>X</b>		Program Management 23 CFR § 1300, Appendix D
29. 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		<b>X</b>	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)
	<b>X</b>		Yes, indirect costs are allowable
30. State A paid for a Click It or Ticket ad to a TV station in a bordering State, B. Ad will be shown in both States (402)	<b>X</b>		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)
31. A non-Federal entity that expends \$750,000 or more in Federal funds during the non-Federal entity's fiscal year must have a single audit completed.	<b>X</b>		A proportionate share of audit costs are allowable with restrictions 2 CFR § 200.425

**ALLOWABLE or UNALLOWABLE COSTS – Management Review Full Resource**

PROPOSED COST ITEM	YES	NO	APPLICABLE REGULATION or GUIDANCE
32. A SHSO subrecipient spends 154 transfer funds for drug-related prevention activities at a local high school.		<b>X</b>	23 CFR Part 1270 <a href="#">Regulatory Update of Transfer and Sanction Programs (9/30/2016)</a>  <a href="#">Transfer and Sanction Programs (2/08/2019)</a>

**\*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 - Ignition Interlock and 24/7 Sobriety Program
- 405(e) - Distracted Driving
- 405(f) - Motorcyclist Safety
- 405(g) - State Graduated Driver Licensing
- 405(h) – Nonmotorized Safety
- 1906 – Racial Profiling Data Collection

**Transfer fund sources include Sections:**

- 154 – Open Container (Alcohol Impaired Driving)
- 164 – Repeat (Intoxicated Driver) Offender (Alcohol Impaired Driving)