

This guideline is presented in order to assist the grantee in accounting for, documenting and claiming expenditures made under an approved Highway Safety Project Agreement. These procedures are intended to provide the necessary information to ensure that project expenditures are authorized and documented for the purpose of claiming reimbursement.

**Any expenditure made prior to the starting date specified on the fully executed agreement is the responsibility of the local agency and will not be reimbursed by IDOT/DTS. Any expenditure made after the expiration date of the agreement is the responsibility of the local agency and will not be reimbursed by IDOT/DTS.**

Original claims for reimbursement should be sent by regular United States Postal Service mail to your assigned grant manager. Ask your grant manager if you are required to submit any additional copies with your claim. Original signatures are required to submit the original. For the same reason, do not fax or e-mail your claim for reimbursement.

Any questions concerning claims for reimbursement should first be directed to your assigned grant manager.

**1. Cost Documentation**

Cost documentation is a paper trail supporting appropriate costs associated with project expenses. Through this documentation, the grantee must be able to provide (upon request) accounting records for claiming reimbursement for auditing purposes. Support documentation includes:

- canceled checks,
- invoice vouchers marked paid,
- payroll records,
- time and attendance records,
- mileage logs
- contract and subcontract award documents.

These documents must be retained locally for three years after the termination of the grant agreement.

**2. Cover Sheet per Budget Category**

Prepare a Claim for Reimbursement Cover Sheet (Attachment B) for each budget category [e.g., Personal Services, Fringe Benefits, Social Security, etc.] for which reimbursement is being requested on each claim. The cover sheet shall summarize expenses by budget category with supporting documentation attached.

**Requirements:**

• Project number	• To whom the check was written
• Reimbursement claim number	• The amount being claimed
• Name of budget category	• The check number or "Direct Deposit" (for payroll)
• Claim period covered	• Total federal amount to be reimbursed for indicated category
• Date the check was written	

### **Requirements for Personal Services Budget Category:**

#### **Full-time, Part-time and Hire Back Employees:**

- Attachment C - Payroll Calculation Sheet.
- Attachment D – Personal Services Time Card: Record showing total hours worked per day and/or leave time (i.e., sickness, vacation, personal business). Part-time employees must show both project hours worked per day as well as non-project hours (other assignments). The time card must be signed by the employee and supervisor.
- Attachment E - Daily Activity Record: For both full and part-time employees, records showing the activities actually performed on each date for which hours are claimed on employee's time card.
- **Note:** Grantees should retain locally the payroll for period claimed (payroll printout, local payroll sheet or paycheck stubs) with the employees' names highlighted, or the paycheck stub containing name, pay period covered and amount of check.

#### **Hire back Employees:**

- Attachment C – Overtime hire back cost documentation.
- **Note:** Grantees should retain locally the payroll for period claimed (payroll printout, local payroll sheet or paycheck stubs) with the employees' names highlighted, or the paycheck stub containing name, pay period covered and amount of check.

### **Requirements for Fringe Benefits Budget Category (employer's contribution only):**

- A completed TS 21 form must be submitted to your grant manager at the beginning of the grant year and before any claims for reimbursement are submitted. Once this information is received, the appropriate amount or percentage shall be used for each claim. **See your approved grant agreement for eligible expenses.**
- The details can be found on Attachment C - Payroll Calculation Sheet or overtime hire back cost documentation.

#### **Full-time and Part-time Employees:**

Allowable fringe benefits are listed in the approved project agreement. They are normally considered to be:

- Pension or Retirement (i.e., Illinois Municipal Retirement Fund - I.M.R.F.)
- Health Insurance (employee **excluding** dependents)

#### **Hire back Employees:**

Allowable fringe benefits for overtime compensation are:

- Pension or Retirement

### **Requirements for Social Security Budget Category (employer's contribution only):**

- A completed TS 21 form must be submitted to your grant manager at the beginning of the grant year and before any claims for reimbursement are submitted. The documented rate shall be used for each claim. These requirements apply to full-time, part-time and hire back employees.

## **Requirements for Travel Budget Category:**

State of Illinois Travel Regulations will be followed for this budget category.

- An itemized listing or voucher of travel expenses shall be prepared and submitted with the claim. Maximum amounts eligible for reimbursement shall not exceed state rates.
- Receipts are required for any transportation, lodging or miscellaneous expense that individually exceeds \$10.00.
- Current travel rates can be obtained in the "Travel Guide for State Employees" from the State of Illinois' Department of Central Management Services' website at [http://www.cms.il.gov/2\\_service\\_oth/trvlguid.htm](http://www.cms.il.gov/2_service_oth/trvlguid.htm) . The rates listed below were current at the time this guide was written but may have been updated.
- If you are unable to obtain a hotel room at the applicable maximum rate or less, refer to the "Travel Guide for State Employees" for an explanation for the process and documentation required for reimbursement at a rate in excess of the maximum rate.
- Out of State travel requires advance written approval from IDOT/DTS utilizing form TS 601.

### **Per Diem – Meals**

- In state Per Diem allowance equals a maximum of \$28.00 per 24 hour period and shall be paid only for travel which includes overnight lodging.
- Per Diem is based on the quarter system for computing the allowance for days or fractions thereof. Each quarter shall be 6 hours commencing at midnight, 6:00 A.M., noon and 6:00 P.M. You shall be allowed one-fourth of the allowance (\$7.00) for each period of 6 hours or fraction thereof.
- Meal allowances are given when you are not eligible to receive per diem. Receipts are not necessary.
  - Breakfast (**maximum allowed \$5.50**) is payable when you leave headquarters or residence (if going directly to destination) at or before 6:00 A.M.
  - Lunch is not reimbursable.
  - Dinner (**maximum allowed (\$17.00)**) is payable when you are on travel status and arrive back at headquarters or residence (if reporting directly from destination) at or after 7:00 p.m.

### **Lodging**

Maximum rates allowable are:

- Chicago Metro (Cook County) \$135 plus tax
- Collar Counties (DuPage, Kane, Lake, McHenry, Will Counties) \$80 plus tax
- Downstate Illinois (Counties of Champaign, Kankakee, LaSalle, McLean, Macon, Madison, Peoria, Rock Island, St. Clair, Sangamon, Tazewell, and Winnebago) \$70 plus tax
- All other Downstate Counties \$60 plus tax

## **Transportation (Automobile, Train and Airplane)**

- Mileage calculation is based on number of miles multiplied by a pre-determined state reimbursement rate. See your executed grant agreement for the applicable reimbursement rate.
- The rate cannot be increased during the term of the grant agreement; however, it can be adjusted down depending upon federal guidelines changes.
- For reimbursement, Attachment F – Odometer Log (for TLEP-II, LAP and Non-Law Enforcement grants), or Attachment C (for IMaGE and MAP) must be included. The certification must include:
  - date of trip
  - license plate number
  - beginning and ending mileage
  - total mileage
- Travel by plane must be documented by paid receipts and must have prior approval by the Division of Traffic Safety.

### **Requirements for Contractual Services Budget Category:**

Contractual Services are usually defined as including: (a) Expenditures incident to the current conduct and operation of an agency for postage and postal charges, publications, subscriptions, office conveniences and services, exclusive of commodities; (b) Expenditures for rental of property or equipment, repair or maintenance of property or equipment including related supplies, equipment, materials, services, replacement fixtures and repair parts, utility services, professional or technical services and transportation charges exclusive of 'travel'. The item 'contractual services' does not, however, include any expenditures included in 'operation of automotive equipment'.

- Copies of invoices marked paid with date of check, check number and authorized signature.
- Description of services received (i.e., number of hours x hourly rate and dates).
- Meter usage and calculations for pro-rata amount (i.e. copier, postage meter, etc.).
- Copy of telephone bill highlighting project-related calls.
- Copies of any lease/rental agreement and calculations of established pro-rata amount.
- Copies of consultant contracts. (All consultant contracts must have prior approval by the Division of Traffic Safety)

### **Requirements for Commodities Budget Category:**

Commodities are usually defined as those items of a consumable nature having a unit price of \$100.00 or less, a life expectancy of less than one year and demonstrating material change or appreciable depreciation with first usage.

- Copies of invoices marked paid with the date of check, check number and authorized signature.
- Invoices must include item detail, number of items and cost per item.
- In case of bulk purchases of office supplies for a central storeroom at a local agency, the method for claiming will be written in the Agreement. When a purchase is made, an approved percentage will be applied up to the total amount allocated for office supplies. However, an itemized list of purchases must be provided with the claim.

**Requirements for Printing Budget Category:**

- Copies of invoices marked paid with date of check, check number and authorized signature.
- Invoices must include copy detail, number of copies and cost per copy.
- **All printing must have prior approval by the Division of Traffic Safety and contain the IDOT/DTS credit line to be eligible for reimbursement.**
- A draft of materials to be printed must be received by the DTS grant manager a minimum of 30 days in advance of an ordering date.

**Requirements for Equipment Budget Category:**

- Copies of canceled checks or invoices marked paid with date of check, check number and authorized signature.
- Invoices must include item detail, number of items and cost per item.
- Equipment (over \$5,000) must be preapproved by NHTSA prior to purchase. IDOT/DTS will request approval from NHTSA and notify the grantee in writing of such approval.
- Equipment (over \$5,000) to be kept on the Division of Traffic Safety inventory must include:
  - Serial number
  - Description of the item including cost
  - Location of the item
  - Authorized contact person
  - Local telephone number of contact person

**Requirements for Oper / Auto / Equip Budget Category:**

- Attachment F – Odometer Log indicating date, license plate number, beginning and ending mileage, traveler's signature and supervisor's signature. (If using the TS 600 Claim for Reimbursement form)
- Calculations will be based on number of miles multiplied by approved pre-determined state reimbursement rate. See your executed grant agreement for the applicable reimbursement rate.