



FINANCIAL PROCEDURES MANUAL

March 2023

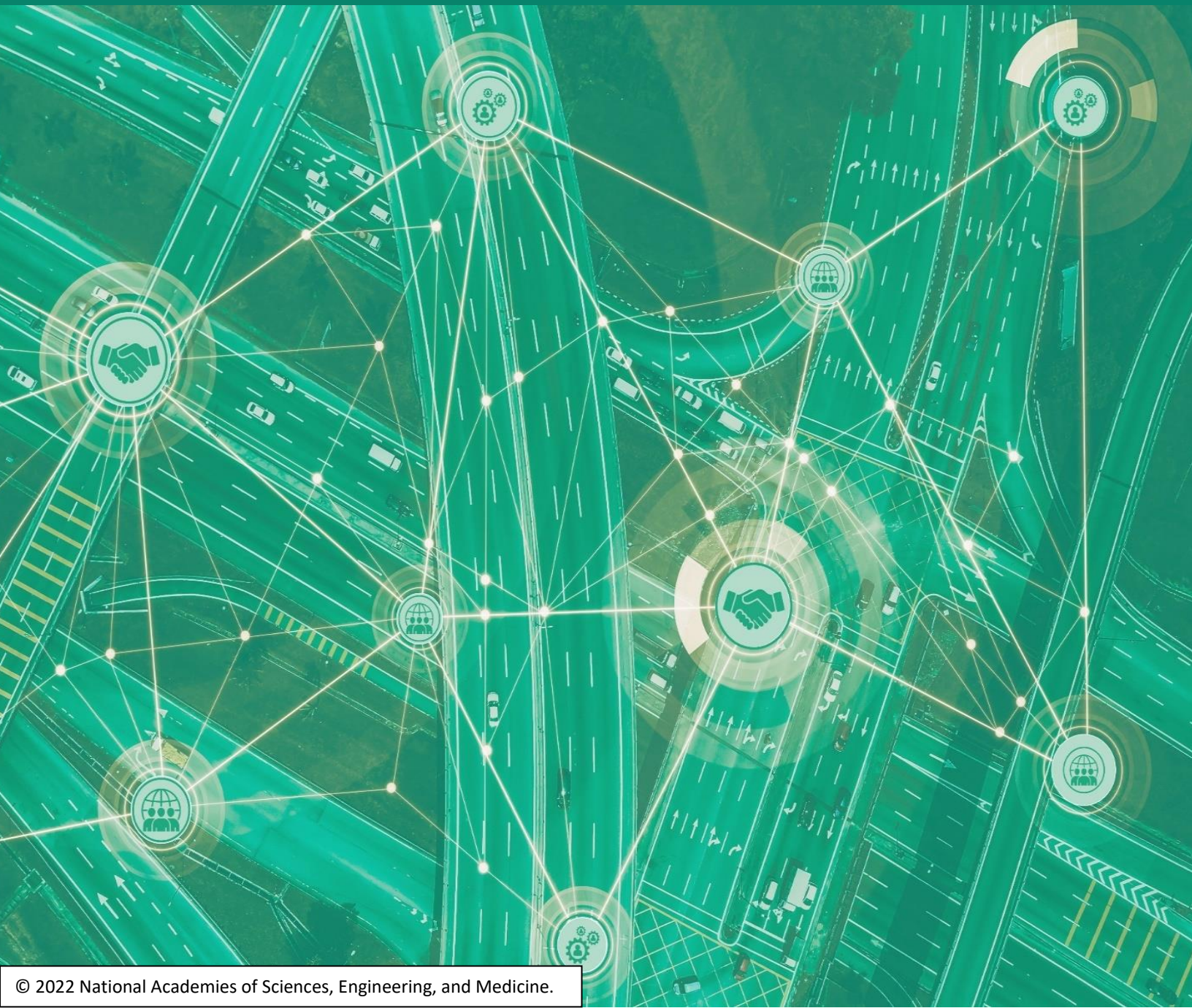


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INTRODUCTION

The Transportation Pooled Fund (TPF) Program has existed for more than 45 yr. It is a popular means for State departments of transportation (DOT), commercial entities, organizations, universities, and the Federal Highway Administration (FHWA) program offices to combine resources and achieve common research goals. Pooling resources reduces marginal costs and provides efficient use of taxpayer dollars. Pooling also provides greater benefits to participating interests than individual entities conducting or contracting for research. The program was developed through ad hoc processes until 1999, when FHWA led a workshop to “Reengineer the TPF Program.” This workshop led to the development of standard program management procedures, including the use of the [TPF website](#) for managing solicitations, participant commitments, and project progress reporting.

The TPF Program is a well-known way to leverage funds. Although there is a TPF Program *Procedures Manual* (forthcoming) that outlines its overall process, the manual does not provide detailed instructions on to how the various finance-related transactions should be processed. Ignoring this issue might result in increased error rates regarding the processing of various financial transactions.

The objective of this guidebook is to increase the overall understanding of the TPF Program’s financial procedures by its partners and financial staff. It is our hope that the improvements to guidebook will enhance the overall confidence level of the user in handling finance-related, pooled fund transactions by financial staff members at FHWA and State DOTs.

CHAPTER 1. LEGISLATIVE AND REGULATORY REQUIREMENTS

The primary source of funding within the TPF program is State Planning and Research (SP&R) funds. The SP&R program is codified in title 23, of the U.S. Code (U.S.C.), and implementing regulations are located at 23 Code of Federal Regulations (CFR) Part 420. Section 505 of title 23 U.S.C., as amended by the Fixing America's Surface Transportation Act, requires that States set aside 2 percent of the apportionments they receive from the National Highway Performance Program, Surface Transportation Block Grant Program, Highway Safety Improvement Program, Congestion Mitigation and Air Quality Improvement Program, and National Highway Freight Program for State Planning and Research activities. Of this amount, States must allocate a minimum 25 percent to research, development, and technology (SP&R Subpart B (SPR-B)). These activities involve conducting research on new areas of knowledge; adapting findings to practical applications by developing new technologies; transferring these technologies by processes, including dissemination, demonstration, and training; and adopting innovation by users.

Section 505 of title 23 U.S.C. identifies what activities are eligible for SP&R funding. Section 505(b)(2) allows the U.S. Secretary of Transportation to waive the funds match requirement for a project administered under the TPF Program. The authority to waive the funds match requirement has been delegated to the FHWA associate administrator for research, development, and technology.

To improve the financial accountability of TPF projects, the lead agency will have all funds transferred to it and will be responsible for project financing (obligating funds, tracking expenses, paying invoices, and returning unused funds to participating entities). The transfer authority in title 23 U.S.C. 104(f) allows for simplified TPF Program fiscal management. The TPF project lead agency is responsible for, and controls all, associated funds, from inception through final closeout.

SPR-B funds in pooled fund projects, as with all other Federal-aid funds, are subject to the requirements of the Uniform Guidance under 2 CFR Part 200.

2 CFR Part 200 replaced 49 CFR Part 18 as the Uniform Administrative Requirements and Cost Principles for Federal Awards for the U.S. Department of Transportation (USDOT). The Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments establishes uniform administrative rules for the USDOT's grants and cooperative agreements and subawards to State, local, and Indian Tribal Governments.

On December 4, 2014, FHWA issued guidance addressing the implementation of 2 CFR Part 200, "the Uniform Guidance," which addresses significant reforms to previous administrative requirements (formerly circular A-102).

On July 19, 2017, FHWA issued additional guidance regarding 2 CFR Part 200 that specifically addresses SPR-B overhead and indirect cost rate determinations for contracts and subgrants.

The Uniform Guidance includes additional reforms that are applicable to State DOTs as direct recipients of Federal-aid grants and subrecipients as defined in 2 CFR Part 200.301

CHAPTER 2. COMMITMENTS

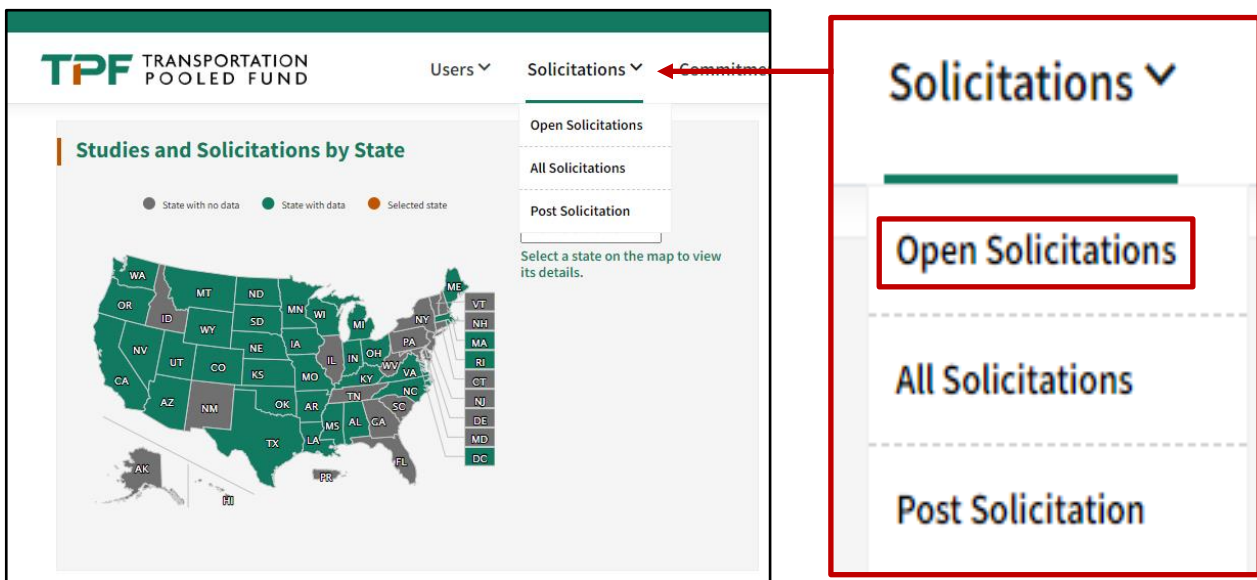
Within the TPF Program, the definition of a commitment is essentially a pledge or promise to formally transfer a specific level of funding to the lead agency of a pooled fund project when the “solicitation” has been converted to a project and the lead agency has requested transfer of funds and provided an “acceptance letter” to the partners. A commitment should not be considered the actual obligation of funding. The lead agency will obligate funds on the project once the project partners have transferred their funds to the lead agency.

All funding commitments are to be recorded online via the [TPF website](#). Access to the authorized user section of the website, as well as the authority to commit funds on behalf of a specific agency, is required to post a funding commitment. The role for such authority is called a “funding contact.”

Monitoring Commitments on Solicitations

The lead agency contact, lead agency facilitator, and its funding contact can monitor the status of funding commitments to solicitations by completing the following steps:

1. Log onto the [TPF website](#) per figure 1 and select “Solicitations,” then choose “Open Solicitations.”



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Figure 1. Screenshot. Find TPF studies and solicitations by State.

2. Filter and find the solicitation of interest by choosing “Number” or “Title” (figure 2).

Transportation Pooled Fund - Open Solicitations Export Data Post Solicitation →

Status: ☒ Solicitation Posted ☐ Solicitation Withdrawn ☐ End Solicitation Phase

Number	Title	Status	Lead Organization	Actions
1584	National Hydraulic Engineering Conference	Solicitation posted	Federal Highway Administration	...
1582	Sustainable Performance Engineered Concrete	Solicitation posted	Iowa Department of Transportation	...
1581	Improving the Quality of Preventive Maintenance Construction and Data Collection Practices	Solicitation posted	Minnesota Department of Transportation	...

Transportation Pooled Fund - Open Solicitations

Status: ☒ Solicitation Posted ☐ Solicitation Withdrawn ☐ End Solicitation Phase

Number	Title	Status
1584	National Hydraulic Engineering Conference	Solicitation posted
1582	Sustainable Performance Engineered Concrete	Solicitation posted

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Figure 2. Screenshot. Find open TPF studies and solicitations by State.

3. Navigate to the solicitation page and select “View Commitments” (figure 3).

Transportation Pooled Fund - Solicitation Details
Home > Solicitations > SHRP 2 Naturalistic Driving Study Pooled Fund-II: Advancing Implementable Solutions

SHRP 2 Naturalistic Driving Study Pooled Fund-II: Advancing Implementable Solutions

Update View Commitments Commit Funds Print

General Information		Financial Summary	
Solicitation Number:	1568	Commitment Start Year:	2022
Status:	Solicitation posted	Commitment End Year:	2027
Date Posted:	Mar 02, 2022	100% SP&R Approval:	Approved
Last Updated:	Aug 17, 2022	Commitments Required:	\$400,000.00
Solicitation Expires:	Mar 02, 2023	Commitments Received:	\$250,000.00
Partners:	FHWA, UT, WA		
Lead Organization:	Federal Highway Administration		

Contact Information	
Lead Study Contact(s):	Charles Fay charles.fay@dot.gov
FHWA Technical Liaison(s):	Charles Fay charles.fay@dot.gov Phone: 202 493 3336

Commitments by Organizations

View Commitments

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Figure 3. Screenshot. View TPF commitments.

Another option is to scroll down and expand the “Commitments by Organizations” section (figure 4).

The screenshot illustrates the navigation to view TPF commitments by organization. It shows a sidebar menu with 'Commitments by Organizations', 'Study Description', and 'Documents'. The 'Commitments by Organizations' item is highlighted with a red box. Below, the expanded view shows a table with columns for Organization, Year, Commitments, Technical Contact Name, Funding Contact Name, Contact Number, and Email Address. An 'Export Data' button is visible in the top right of the table area.

Organization	Year	Commitments	Technical Contact Name	Funding Contact Name	Contact Number	Email Address
Federal Highway Administration	2022	\$75,000.00	Charles Fay	Charles Fay	202-493-3336	charles.fay@dot.gov

© 2022 National Academies of Sciences, Engineering, and Medicine. Modifications by FHWA to add a red box and arrows to highlight “Commitments by Organization.”

Figure 4. Screenshot. View TPF commitments by organization.

CHAPTER 3. FUND TRANSFERS

Fund transfers are allowed only after the “Commitments Required” amount is met. Then, a study number is assigned, and the acceptance letter is issued by the lead agency. The TPF program has identified five different categories of fund transfers, which are described in this chapter. The TPF website provides [detailed instructions](#) on using the fund transfer form and an [overview video](#).

State Fund Transfers for State-Led Projects

Participating State DOTs that have pledged Federal funding to a State-led pooled fund project through the [TPF website](#) are required to submit a transfer request through FHWA’s Financial Management and Information System (FMIS). The details of this process are as follows:

Contributing Organization (State DOT)

The contributing organization should complete the following steps:

1. Use the transfer form Checklist (Appendix VII) to ensure that the FMIS request is completed properly and entirely.
2. Attach a copy of the lead agency’s acceptance letter for the project.

Sign and submit the transfer request.

Local FHWA Division Office

The financial section of the local FHWA division office should complete the following steps:

1. Ensure that the committed funds are available.
2. Ensure all fields are completed properly.
3. Sign and process the transfer request in FMIS.

FHWA OCFO

The OCFO Office should complete the following steps:

1. The FHWA OCFO Fiscal Management Information System (FMIS) team will process the request.
2. The review status can be seen once logged into FMIS under the Pending Transfers tab.

Lead Agency

The lead agency will control all funding and undertake the activities of the pooled fund project by using the appropriate acquisition method (i.e., contracts, task orders, interagency agreements) within this process. The lead agency is to obligate the funds that were transferred into FMIS on the project.

State Fund Transfers for FHWA-Led Projects

Requests by States to transfer Federal (e.g., SPR-B) funding to an FHWA-led project must be submitted via FHWA'S FMIS system. The details of this process are as follows:

Contributing Organization

The contributing organization should complete the following steps:

1. Use the transfer checklist (see the end of this chapter) to ensure that the fields are completed properly and entirely.
2. Attach a copy of the lead agency's acceptance letter for the project.
3. Sign the request in FMIS.

Local FHWA Division Office

The financial section of the local FHWA division office should complete the following steps:

1. Use the transfer form Checklist (Appendix VII) to ensure that the form is completed properly and in its entirety.
2. Ensure that the committed funds are available.

FHWA OCFO

1. The FHWA FMIS team will process the request. The FMIS Team will advise the FHWA program budget office that the funds are available for obligation.
2. The OCFO will issue an advice of funds for the pooled fund project. Funds will be transferred into an accounting string (e.g., 15X0100060). The allotment will be to the first three bytes of the BPAC (budget program activity code). For example, the BPAC for the Office of Infrastructure would be 050TPF5046. The first three numbers of the BPAC (050) will indicate the program office responsible for the pooled fund project. The last four numbers (i.e., 5046) will designate the project number.
3. The budget office will upload the "advice of funds" to the associated program office.

FHWA Program Office

The FHWA Program Office should complete the following steps:

1. The financial/program financial manager in the office of the FHWA-led pooled fund project will formally request that the funds be placed into Delphi.

2. The advice of funds will include all supporting documentation. This documentation will allow the program office/project manager of the FHWA-led project to track contributions and manage the program code of participant contributions.
3. After the funds are transferred to the program office of the FHWA-led project, the Office of Acquisitions and Grant Management will award the funds on a contract/agreement, task order, and so forth, and the funds will be obligated by the Federal Aviation Administration in Oklahoma City, OK.
4. The funds will be solely tracked and monitored in the Delphi accounting system. Similar to any other Federal contract, the project manager and/or contracting officer's representative (as applicable) is responsible for monitoring the status of the funding of the project and its availability. The funds will not be tracked in FMIS because the project is being led by FHWA. Therefore, questions regarding the status of funds should be directed to the lead agency contact for the project. This information is available via the project description on the [TPF website](#).

FHWA Allocation Memo

The majority of pooled fund transfers are State-to-State transactions. FHWA program offices that are committing Federal (allocated) funding to a State or FHWA-led project should use the standard allocation procedures (e.g., "allocation memo"). The requirement for developing an allocation memo is only applicable to FHWA program offices. The allocation memo provides the following information: the pooled fund project number and description, the program code to use to obligate the funding, the Federal prorate share, the timeline by which the funds are required to be obligated, and the "authority to obligate."

Upon receipt of the allocation memo, the division office will forward a copy of it to the appropriate State DOT office(s) (i.e., pooled fund coordinator, finance office) for their use in getting the funds obligated to the appropriate project. Either an authorization is processed for a new project, or a modification is processed for an existing project.

Non-Federal Contributions (State-Led Projects)

Whenever a State DOT or private organization is interested in contributing non-Federal funds for a State-led pooled fund project, they must contact the lead agency directly for directions on how to send their funds to that State. FHWA will not accept the receipt of non-Federal funds for a State-led pooled fund study.

Non-Federal Contributions (FHWA-Led Projects)

Within the TPF program, the use of the lockbox to receive non-Federal funds for FHWA-led projects has been discontinued. The non-Federal contribution by State DOTs, or other partners, will not be accepted through the form FHWA-1575-C transfer process by the FHWA OCFO. Contributions of non-Federal funds by State DOTs and other partners to an FHWA-led project may be made using the U.S. Department of the Treasury's online payment system, [Pay.gov](#), or

by sending a check. Detailed information regarding the process for contributing funds to an FHWA-led pooled fund project via [Pay.gov](https://www.pay.gov) or sending a check is available in chapter 5 of this guidebook.

CHAPTER 4. MONITORING FUND TRANSFERS

Federal funds may be contributed to a pooled fund project via FHWA's FMIS system. This chapter outlines the financial process for monitoring and tracking the fund transfer request.

Fund Transfer Tracking Tool

Tracking Fund Transfers

All fund transfers are tracked through FMIS and can be accessed through a FMIS business objects report (L18A and L19A). The report will show the following elements:

- Project number (TPF number).
- Name of the transferee.
- Program code.
- Name of the recipient.
- FY of the funds that are being transferred.
- Amount of funds that are being transferred.
- Date the transfer request was received by FHWA and logged.
- Date that the request was processed in FMIS.
- Date the transfer is complete.

How to Access the Status of Fund Transfers

To find out the status of any pending fund transfers, this can be accessed when logging in to FMIS. To access this, please go to the Manage Transfers tab to check pending fund transfer to and from your State as well as processed transfers.

Additionally, a L19A report can be run in FMIS to identify the State-to-State fund transfers. A L18A report can be run to show the State to FHWA Program Office fund transfers.

Correcting Fund Transfer Errors

If an error with the fund transfer has occurred, it can be corrected as follows:

State DOT Fund Transfers to State-Led Projects

If the error was on behalf of the contributing organization (State DOT), the steps to reverse the transaction are as follows:

1. The organization that received the funding must complete a new transfer request in FMIS.
2. The contributing organization must complete a new fund transfer request with the corrected information to transfer the funds to the originally intended organization upon receipt of the returned funds.
3. The normal transfer process should be followed as outlined in chapter 4 of this guidebook, using the various resources to check the status of the transfer (i.e., fund transfer tracking tool and receipt of funds in FMIS).

FHWA Fund Transfers to State-Led Projects

If the error was on behalf of FHWA, the steps to reverse the transaction are as follows:

1. The financial manager in the local FHWA division should be contacted to inform them of the error.
2. The financial manager should review the information and confirm whether the error was made by FHWA and, if so, send an email to the FMIS team at headquarters to inform them of the error.
3. FHWA should correct the error in the system and provide confirmation of the updated information to the contributing organization and lead agency of the pooled fund project.
4. The contributing organization and lead agency of the pooled fund project should maintain a copy of the confirmation indicating that the transfer error has been corrected for their future reference.

CHAPTER 5. NON-FEDERAL PAYMENTS

Participating States and agencies that would like to contribute non-Federal funds to an FHWA-led study can be made via [Pay.gov](https://www.pay.gov) or by sending a check to FHWA.

Pay.gov

1. Go to [Pay.gov](https://www.pay.gov)'s FHWA [agency page](#) and select "Federal Highway Research Project Contribution Payment Form" (figure 5).

Pay.gov | Sign In | Create an Account

Explore More Options Find an Agency Online Help Search

Alert Message:
[Coronavirus \(COVID-19\) Updates](#)
[SBA and 1201 Borrower Payment Information](#)

Transportation (DOT): Federal Highways Administration

Department of Transportation Federal Highway Administration (FHWA) FOIA Payment
Description: Use this form to pay your DOT/FHWA FOIA Fee
Form Number: FHWA-FOIA-PAYGOV-1
Continue

Federal Highway Research Project Contribution Payment Form
Form Number: FHWA Research
Continue

We're here to help!
We're Available
Monday - Friday
8 am - 7 pm Eastern
Open
Send Us A Message
We are experiencing extremely high email and call volume. We will respond to your inquiry as soon as we are able. Thank you for your patience and understanding.
Call Us Toll Free
Inside U.S.A. only
800-624-1373

Source: U.S. Department of the Treasury. Modification by FHWA to add a red box to highlight the "Continue" button.

Figure 5. Screenshot. FHWA agency web page on [Pay.gov](https://www.pay.gov).

2. To access the Research Contribution Payment Form, select “Continue to the Form” (figure 6).

Pay.gov | Sign In | Create an Account

Explore More Options Find an Agency Online Help Search

Alert Message:
[Coronavirus \(COVID-19\) Updates](#)
[SBA and 1201 Borrower Payment Information](#)

Federal Highway Research Project Contribution Payment Form

1 **Before You Begin** 2 Complete Agency Form 3 Enter Payment Info 4 Review & Submit 5 Confirmation

Accepted Payment Methods:

- Bank account (ACH)
- Amazon account
- PayPal account
- Debit or credit card

[Preview Form](#) [Cancel](#) **Continue to the Form**

This is a secure service provided by United States Department of the Treasury. The information you will enter will remain private. [Please review our privacy policy](#) for more information.

Source: U.S. Department of the Treasury. Modification by FHWA to add a red box to highlight the “Continue to the Form” button.

Figure 6. Screenshot. FHWA Research Contribution Payment Form on Pay.gov.

To complete the form, use the following steps (see a sample blank form in appendix VI):

- a. Enter the partner agency's contact name and phone number.
- b. Enter the project number.
- c. Select "FHWA Pooled Funds" for recipient.
- d. Enter the official study number, contribution amount, and FY of funds being sent.
- e. Enter the program office code, which should be specified in the acceptance memo for the study. If the code is not in the memo, reach out to the lead agency contact or look up the office program code in the [organizational directory](#).
- f. Enter the "Transfer to" information. Please include the TPF study name and number, office program code, and office BPAC code. This information is all available in the acceptance memo.
- g. Click on "PDF Preview" or "Continue" at the bottom of the page.

See an example form in Appendix VI, and see table 1 for additional information.

Table 1. Explanation of fields for the FHWA Research Project Contribution Payment Form.

Field Name:	Field Description
Contact Name:	Enter the name of the organization or State.
Contact Phone Number:	Enter the name and telephone number of the person who should be notified if questions arise regarding the contribution.
Project Number:	Provide the official project number (i.e., TPF-5(XXX)).
Recipient:	Select "FHWA Pooled Funds" from drop-down menu.
Official Project Name:	Provide the official study title and pooled fund project number.
Contribution Amount:	Enter the amount of funds being sent via Pay.gov .

Field Name:	Field Description
FY of Funds or N/A:	Provide the FY of the contribution fund. Enter a year in this field if the contribution is being made by a Federal agency. If the contribution is being made by a State, private entity, or other organization, please type N/A for “not applicable” in the box.
Program Code or N/A:	Provide the program code if the contribution is being made by a Federal agency. If the contribution is being made by a State, private entity, or other organization, please type N/A for “not applicable” in the box.
Transfer to:	Provide the TPF study number, lead agency office, routing code of FHWA office where funds will be applied, and BPAC. Note: This information can be obtained via the pooled fund project acceptance memo.

4. Enter the payment information, then click on “Review and Submit Payment” (figure 7).

Federal Highway Research Project Contribution Payment Form

1
Before You Begin

2
Complete Agency Form

3
Enter Payment Info

4
Review & Submit

5
Confirmation

Please provide the payment information below. Required fields are marked with an *

* Payment Amount

\$40,000.00

* Payment Date (mm/dd/yyyy)

Earliest Payment Date


Choose Payment Date

* Account Holder Name

Contributor Contact

* Select Account Type


Select ...



routing and
branch #

checking
account #

check #



check #

routing and
branch #

checking
account #

* Routing Number

* Account Number

* Confirm Account Number

[Previous](#)
[Return to Form](#)
[Cancel](#)

[Review and Submit Payment](#)

Source: U.S. Department of the Treasury. Modifications by FHWA to include example information and add a red box to highlight the “Review and Submit Payment” button.

Figure 7. Screenshot. Sample of payment information drop-down boxes on Research Contribution Payment Form on Pay.gov.

5. Complete the “Payment Information” and select “Next” (figure 8).

The screenshot displays the 'Federal Highway Research Project Contribution Payment Form'. At the top, a progress bar shows five steps: 'Before You Begin' (checked), 'Complete Agency Form' (checked), 'Enter Payment Info' (active, circled in blue), 'Review & Submit' (4), and 'Confirmation' (5). Below the progress bar, the 'Payment Information' section shows a 'Payment Amount \$40,000.00'. Under the heading '* I want to pay with my', there are four radio button options: 'Bank account (ACH)', 'Amazon account', 'PayPal account', and 'Debit or credit card'. At the bottom left, there are three buttons: 'Previous', 'Return to Form', and 'Cancel'. At the bottom right, the 'Next' button is highlighted with a red rectangular box. At the very bottom, a grey bar contains the text 'We're here to help!' and a plus sign icon.

Source: U.S. Department of the Treasury. Modifications by FHWA to include example information and add a red box to highlight the “Next” button.

Figure 8. Screenshot. Sample of payment information module on Research Contribution Payment Form on Pay.gov.

CHAPTER 6. TPF STUDY CLOSEOUT

The lead agency will perform the following steps:

1. Confirm that all project-related bills have been paid and no additional invoices will be submitted.
2. Log onto the [TPF website](#) and proceed as follows:
 - a. Post the project's final report.
 - b. Update the project's status to "objectives fulfilled."
3. Complete the "Closeout Funding Spreadsheet" of the project's financial records that identify the amount of funds received by each project partner, allocation of expenditures, and remaining balances within 30 d of a project's completion. Then submit the spreadsheet to the TPF Program manager. Specifically:
 - a. Look at the total cost of the project and allocation to the participating States.
 - b. Incorporate the results of the funding reconciliation into the Closeout Funding Spreadsheet (final funding spreadsheet).
 - An example of a Closeout Funding Spreadsheet is available in appendix IV of this guidebook as well as under the "Tools" tab in the "[Frequently Used Resources](#)" section of the TPF website.
 - Detailed information regarding how to compute the data for the final funding spreadsheet is available in this chapter.
4. Follow the steps outlined in chapter 4, and prepare a separate transfer form (FHWA-1575-C, Appendix V) to return any remaining funds that are listed in the "Undelivered Orders (UDO)" column of the Closeout Funding Spreadsheet to each project partner. The budget office requires that returned funds be grouped by program code when returning funds by using form FHWA-1575-C.
5. Send a notification (an email is sufficient) to the TPF Program manager, along with an electronic copy of the Closeout Funding Spreadsheet, stating:
 - a. The work on the project is completed.
 - b. The project can be identified as "closed" on the [TPF website](#).

After the TPF Program manager receives the Closeout Funding Spreadsheet, the process will proceed as follows:

1. The TPF Program manager will update the status of the project to “closed” on the TPF website.
 - a. An official closeout memo will be prepared and issued from the director, FHWA Office of Corporate Research, Technology, and Innovation Management to the FHWA division office of the lead State DOT and their project partners.
 - b. The project is now officially closed.
2. The FHWA division office will forward a copy of the official closeout memo and final Closeout Funding Spreadsheet to their State DOT, if they served as a participant of the pooled fund project.
3. Funds returned to States from FHWA via form FHWA-1575-C will be posted as an increase to their apportioned funds in that program code in FMIS. The participating State DOTs can monitor the status of funds that are being returned to them via the fund transfer spreadsheet that is posted in the authorized user section of the TPF website under “What’s New.”

Closeout Funding Spreadsheet

Under the new pooled fund procedures, the lead agency is responsible for maintaining the accounting records for the pooled fund project. In addition, the lead agency is also responsible for preparing the Closeout Funding Spreadsheet. Once the spreadsheet is completed, an electronic copy should be sent to the TPF Program manager so that the official closeout letter can be prepared and issued by the FHWA director, Office of Corporate Research, Technology, and Innovation Management.

Conduct the following steps to prepare the final funding spreadsheet:

1. Obtain fiscal information with regard to funding expenditures, including:
 - a. Funding commitments posted on the [TPF website](#).
 - b. Fund transfers received:
 - Fund transfer forms.
 - Program code of funds submitted.
 - Amount transferred.
 - c. [Pay.gov](#) contributions (if applicable).
 - d. Advice of funds (Form 370) (if applicable).
2. Use the following formulas in table 2 to prepare the spreadsheet. Table 3 provides the funding spreadsheet definitions.

Table 2. Closeout Funding Spreadsheet information.

Topic	Formula
Contribution percentage by partner	Funds transferred by partner ÷ total amount transferred
Invoiced amount and total expenditures by partner columns	Total invoiced amount × partner contribution percentage
Actual expense percentage by partner	Total expenditure distribution × partner contribution percentage
Expenditure distribution by partner	Total expense × partner contribution percentage
UDO by partner	Remaining funds to be returned to each partner at the completion of the project

Table 3. Closeout Funding Spreadsheet definitions.

Term	Definition
Program code	Source of Federal funding contributed to the TPF website.
Funds transferred	Amount of funding transferred to the pooled fund project via the transfer form FHWA-1575-C or allocation memo (if applicable to FHWA-led projects).
Amount invoiced	The amount of funding contribution that was used toward the work on the project.
Total expenditures per partner	The total amount of the funding contribution that was expended on the project per partner.
UDO	The remaining balance from the initial contribution.
Actual expenditure distribution	The invoiced amount of the project per partner.
Actual expense percentage per partner	The percentage of funding expenditures per partner.

TPF Study Expenditures

The following chart provides an example of how the lead agency should account for the receipt of funds and allocate subsequent study expenditures.

Example: TPF-5(XXX) Study of Reflective Coatings is conducted by State J

To track the funding commitments and receipt of funds, State J set up a schedule to track the receipt of funds received along with their program code (table 4).

Table 4. Sample schedule to track funding.

Agency/ State	FY	Commitments	Program Code	Funds Received	Contribution Ratio (percent)
State A	2012	\$15,000.00	860	\$10,000.00	3.50
	2013	\$15,000.00	860	\$20,000.00	6.99
State E	2011	\$70,000.00	800	\$70,000.00	24.48
State G	2012	\$45,000.00	860	\$45,000.00	15.73
State J	2012	\$25,000.00	810	\$40,000.00	13.99
	2013	\$15,000.00	860	0	0.00
State P	2012	\$40,500.00	800	\$40,500.00	14.16
State S	2012	\$40,500.00	800	\$40,500.00	14.16
University J	—	\$20,000.00	N/A	\$20,000.00	6.99
Total	—	\$286,000.0	—	\$286,000.00	100.00

For most pool fund studies, the expenditure amounts charged to each participant will be based on their contribution percentage amount. The contribution ratio is determined by taking the funds received amount and dividing it by the amount of total funds received. In the case of State A's program code 860, their contribution ratio is 10.49 percent (3.50 percent + 6.99 percent) (\$30,000.00/\$286,000.00).

Because transferred funds for the study are maintained by their program codes, the lead agency can determine an overall contribution ratio that it will use for study expenditures. Table 5 shows the overall contribution ratio that State J will use for TPF-5(XXX).

Table 5. Sample contribution ratios with program codes.

Program Code	Contribution Ratio (percent)
800	52.80
860	26.22
810	13.99
University J	6.99
Total	100.00

State J will use the contribution ratio in table 5 to determine the amounts charged to the individual program codes or outside agencies when submitting invoices for reimbursement. Table 6 shows an example of how invoice number 1 for \$37,500.00 would be allocated.

Table 6. Sample invoice allocation.

Program Code	Contribution Ratio (percent)	Invoice Number 1 Breakout by Program Code
800	52.80	\$19,800.00
860	26.22	\$9,832.50
810	13.99	\$5,246.25
University J	6.99	\$2,621.25
Total	100.00	\$37,500.00

State J's billing in the current bill will not include the University of J's portion of \$2,621.25, which is accounted for separately, but will bill the amounts in table 6 by program code. State J is responsible for maintaining control of funds and checking FMIS balances to ensure sufficient funds are available before submitting invoices for reimbursement.

At the end of the study, State J will prepare a Closeout Funding Spreadsheet showing funds received, total expenditures, and the allocation of expenditures charged each partner along with the amount of funds being returned to each partner

APPENDIX I. GLOSSARY OF TERMS

100 percent SP&R funds—The normal match for SP&R funds is 80 percent Federal and 20 percent non-Federal funding, but FHWA has the authority to approve the use of 100 percent Federal SP&R funding for pooled fund studies if it is in the interest of the Federal-Aid Highway Program. A sponsoring organization that is a State transportation agency submits its request for approval of 100 percent SP&R funds through its affiliated FHWA division office. FHWA may grant approval at the time it assigns the project number, which may occur before or after the solicitation process. SPR-A funds are planning and research funds, and SPR-B funds are research funds.

Advice of funds—Funds that are available for obligation via a document processed by the contributing program office within FHWA.

Appropriation number—Indicates the authorization act that authorized the funds and the category of funds within the act.

Cleared by FHWA—The funding target has been met. The FHWA facilitator has assigned a project number and cleared the project to proceed.

Closed—The project has been completed, all invoices have been paid, and all contract awards have been closed.

Commitment—Within the TPF program, the definition of a commitment is essentially a pledge or promise to formally transfer a specific level of funding to the lead agency of the pooled fund project when requested. Note: A commitment should not be considered the actual obligation of funding.

Commitments required—Total dollar amount needed to complete the project.

Contract signed—The contractor has signed the contract to perform the project.

Contracting officer's technical representative—A Federal employee who is responsible for monitoring the contractor's progress in fulfilling the technical requirements specified in the contract.

Delegation of authority—Documents the order of succession to certain official FHWA positions, reservations of authority, and the delegations of authority from the administrator to certain headquarters and field office officials. Authorities are classified generally according to program, e.g., administrative, Federal-aid, Federal lands, highway safety, and international highway programs.

Deliverables—Products of the project, such as reports, models, recommendations, software, or new/improved designs, to be delivered by the contractor. Deliverables are specified in the work statement.

FMIS—FHWA’s primary financial information system for tracking and managing federally funded highway projects within the Federal-Aid Highway Program.

Objectives fulfilled—The contractor has fulfilled the terms of the contract, and the lead agency has received and paid the final invoice.

Obligation—The process of formally assigning eligible Federal funds to a project contract.

Project—An activity, program, or project that is funded through the TPF program. The duration of a project may not extend past 5 yr.

Project cancelled—The lead agency or FHWA has canceled the project.

Project number—The number assigned to the project by FHWA by which the project is referenced in FMIS. Note: Project numbers are assigned once the required funding commitment (pledge) level has been met.

Solicitation—The process whereby a sponsoring agency proposes a project through the pooled fund website to find project partners that will contribute funding.

Solicitation posted—The sponsoring organization has completed the problem statement and posted the solicitation on the website.

Solicitation withdrawn—The sponsoring organization or FHWA has withdrawn the solicitation because the funding target has not been met or will not be met within the maximum 1-yr posting period.

SP&R waiver—Section 505(b)(2) of title 23 U.S.C. allows the U.S. Secretary of Transportation to waive the funds match requirement for a project administered under the TPF Program. The authority to waive the funds match requirement for SPR-B funds has been delegated to the FHWA associate administrator for Research, Development, and Technology, for research-related projects, and the associate administrator for Planning, Environment, and Realty for planning-related projects using SPR-A funds. However, the receipt of the SP&R waiver is not automatically granted. A request for the waiver must be submitted to the TPF Program manager via the local FHWA division office for SPR-B funds and to the FHWA Office of Planning for SPR-A funds.

Work statement—Developed under the direction of the Technical Advisory Committee (TAC), the work statement serves as the basis for the agreement with the contractor and includes the following elements: statement of problem, description of work to be accomplished, researcher requirements, project performance timeline, estimated budget, project communications requirements, deliverables required, and implementation plan.

TPF Website Terms

FHWA facilitator—The FHWA employee with administrative responsibility for the TPF Program who tracks and assigns study numbers.

FHWA technical liaison—An FHWA employee who serves as a resource to the TAC by contributing knowledge of the national research and technology program.

Financial contact—FHWA financial office member who has “read only” access to project information on the TPF website from their State or FHWA headquarters office.

Funding contact—The person in a sponsor agency or partner organization who is authorized to solicit or commit funds. Typically, the funding contact for a State transportation agency is a member of the American Association of State Highway and Transportation Officials Research Advisory Committee.

Lead agency contact—The lead agency employee who is responsible for administering the study, tracking the funding, and providing the Closeout Funding Spreadsheet to the TPF Program manager at the completion of the project.

Lead agency facilitator—Assists the lead agency with managing the solicitation or study.

Member, TAC—A member of the pooled fund project’s TAC.



Research team member—Person who is involved in the project but is not a funding partner (such as a consultant or contractor).

Webmaster—An employee or contractor of the organization that is hosting the TPF website and who performs routine maintenance to the website and establishes new user IDs and passwords.

APPENDIX II. FHWA POINT OF CONTACTS

Topic	Point of Contact
FMIS Fund Transfers	Email: fmisteam@dot.gov
General FMIS questions and funding transfer errors	Email: fmisteam@dot.gov
National Cooperative Highway Research Program	Jean Landolt Phone: (292) 493-3146 Email: jean.landolt@dot.gov
Pay.gov	Tricia Sergeson Phone: (202) 493-3166 Email: patricia.sergeson@dot.gov
TPF Program management	Tricia Sergeson Phone: (202) 493-3166 Email: patricia.sergeson@dot.gov

APPENDIX III. SAMPLE ALLOCATION MEMO

		Memorandum 6300 Georgetown Pike McLean, VA 22101-2296							
Subject: ACTION: Allocation of Funds for TPF-5 (268) "National Sustainable Pavement Consortium"		Date: MAY 15 2012							
From: Michael F. Trentacoste  Associate Administrator RD&T McLean, Virginia		In Reply Refer To: HRDI-20							
To: Ms. Irene Rico Division Administrator (HDA-VA) Richmond, Virginia									
<p>This memorandum allocates \$25,000 to the state of Virginia to support the Virginia Department of Transportation led pooled fund study TPF-5(268), "National Sustainable Pavement Consortium." The objective of the proposed pooled-fund project is to establish a research consortium to support research focused on enhancing pavement sustainability.</p> <p>The funding for the study comes from Title V Section 5203 B, "Innovative Pavement Research and Deployment" program funds. Allocated funds may not be used for other purposes without prior approval.</p> <p>These funds should be obligated through the FMIS, and paid through the State's current billing. The fund year for this action is FY 2012. The State's obligation limitation will be increased by the amount of this allocation. These funds must be obligated before September 30, 2012, or will be withdrawn.</p> <table border="0"><tr><td><u>FHWA Program Code</u></td><td><u>Treasury Symbol</u></td><td><u>Description</u></td></tr><tr><td>5L7E</td><td>69-X-8083</td><td>Innovative Pavement Research and Deployment</td></tr></table> <p>If you have any questions, please feel free to contact Nadarajah Sivaneswaran at 202-493-3147.</p>				<u>FHWA Program Code</u>	<u>Treasury Symbol</u>	<u>Description</u>	5L7E	69-X-8083	Innovative Pavement Research and Deployment
<u>FHWA Program Code</u>	<u>Treasury Symbol</u>	<u>Description</u>							
5L7E	69-X-8083	Innovative Pavement Research and Deployment							

Source: FHWA.

APPENDIX IV. EXAMPLE CLOSEOUT FUNDING SPREADSHEET

Closeout Funding Spreadsheet - Pooled Fund Project: TPF-5(000)								
Lead Agency Contact:								
As of XX/XX/XX								
State/Partner		Program Code (e.g., Q560)	Originally Obligated in FMIS	Currently Obligated in FMIS	Contribution Percentage	Total Expenditures	Remaining Project Funds	UDO Funds to Return to Partners (based on Cont %)
CALIFORNIA	-	Q560	100,000.00	100,000.00	25.19%	94,048.42	5,951.58	5,246.71
CONNECTICUT	-	Q560	45,000.00	45,000.00	11.33%	42,321.78	2,678.22	2,361.02
DISTRICT OF COLUMBIA	-	Q560	20,000.00	20,000.23	5.04%	18,809.69	1,190.54	1,049.35
IDAHO	-	Q560	20,000.00	20,000.00	5.04%	18,809.69	1,190.31	1,049.34
ILLINOIS	-	Q560	20,000.00	20,000.00	5.04%	18,809.69	1,190.31	1,049.34
MASSACHUSETTS	-	Q560	20,000.00	20,000.00	5.04%	18,809.69	1,190.31	1,049.34
MONTANA	-	Q560	40,000.00	40,000.00	10.07%	37,619.37	2,380.63	2,098.68
NEBRASKA	-	Q560	20,000.00	20,000.00	5.04%	18,809.69	1,190.31	1,049.34
NEVADA	-	Q560	10,000.00	10,000.00	2.52%	9,404.84	595.16	524.67
NEW JERSEY	-	860	20,000.00	20,000.00	5.04%	18,809.69	1,190.31	1,049.34
NEW MEXICO	-	Q560	15,000.00	15,000.00	3.78%	14,107.26	892.74	787.01
NORTH CAROLINA	-	Q560	20,000.00	20,000.00	5.04%	18,809.69	1,190.31	1,049.34
PENNSYLVANIA	-	L56E	0.00	13,024.21	3.28%	13,024.21	-	683.34
PENNSYLVANIA	-	Q560	50,000.00	34,000.00	8.56%	34,000.00	-	1,783.88
Total Project Funds	-	-	\$400,000.00	\$397,024.44	100.00%	\$376,193.71	\$20,830.73	\$20,830.73

Note:

Source: FHWA.

APPENDIX VI. PAY.GOV FORM

Federal Highway Research Project Contribution Payment Form

1

2

3

4

5


Before You Begin

Complete Agency Form

Enter Payment Info

Review & Submit

Confirmation



**Department of Transportation
Federal Highway Administration
(FHWA)**

Federal Highway Research Project Contribution Payment Form

Please fill in the form completely and click Submit Data to make your payment.

* Required Field

Contact Name *

Contributor Contact

Contact Phone # *

(333) 333-3333

Project Number *

TPF-5 (470)

Recipient *

FHWA Pooled Funds

Official Project Name *

Office of Transportation Operations

Contribution Amount *

\$40,000.00

FY of Funds or N/A *

2022

Program Code or N/A

N/a

Transfer To *

TPF-5 (470), Office of Operations, HOTO-1, BPAC 070

[Continue](#) [View PDF](#)

Source: U.S. Department of the Treasury. Modifications by FHWA to include example information.

APPENDIX VII. TRANSFER CHECKLIST

Transfer Checklist

Please use this checklist to ensure that the transfer request in FMIS completed properly and entirely.

<input type="checkbox"/>	Form Type: State-to-State-Pooled Fund or State to FHWA Program Office Pooled Fund	
<input type="checkbox"/>	Requesting Agency: (Contributing State DOT)	To: (Lead agency for TPF project)
<input type="checkbox"/>	From and To Program Codes: Ensure the from and to program codes are the same the description fields will auto-populate.	
<input type="checkbox"/>	Pooled Fund Project Number (TPF): Ensure the TPF project field is complete	
<input type="checkbox"/>	Check “yes” to signify agreement of funds being transferred.	
<input type="checkbox"/>	Amount: The dollar amount of funds to be transferred. The requested transfer amount must be less than or equal to the least of the apportionment balance, unobligated balance or limitation balance.	

<input type="checkbox"/>	<p>Additional Information Field:</p> <ul style="list-style-type: none"> • For State to State transfers- provide the TPF project name and number in the additional Field information. • For FHWA Program Office Transfers-Provide the complete name of the FHWA program office and <u>program code</u> of who will be leading the project and include the BPAC. For example: Office of Corporate Research, Technology, and Innovation Management, HRTM-1, BPAC 040. • The FHWA program office, program code, and BPAC are available in the project's acceptance memo.
	<p>Acceptance Memorandum</p> <p>Ensure the acceptance Memorandum (or memo from NCHRP) from the receiving entity must be attached. The Memo must include the TPF study number and name.</p>
<input type="checkbox"/>	<p>Signature Approval (State DOT and FHWA Division Office):</p> <p>The transfer request must be signed by authorized representatives of both the State DOT and the FHWA division office in FMIS.</p>

APPENDIX VIII. NON-FEDERAL CHECK PAYMENT FORM

Non-Federal Check Payment Form

Procedures for Sending a Check to a Pooled Fund Project:

1. Advise the lead agency contact person that a check will be sent.
2. Ask for the office code and pooled fund project number to include with the check.
3. Complete the following form. **Send the form with the check!**

Pooled Fund Project Number: Click or tap here to enter text.		
FHWA Lead Organization: Click or tap here to enter text.	FHWA Lead Organization Code: Click or tap here to enter text.	
FHWA Lead Contact: Click or tap here to enter text.	FHWA Lead Phone Number: Click or tap here to enter text.	
Would you like to receive an invoice? <i>If yes, complete the contact information below to return the invoice/receipt of funds to.</i>	<input type="checkbox"/> Yes <input type="checkbox"/> No	
Street Address: Click or tap here to enter text.		
City: Click or tap here to enter text.	State: Click or tap here to enter text.	Zip Code: Click or tap here to enter text.
Email Address: Click or tap here to enter text.		Phone Number: Click or tap here to enter text.

Mail check payment to the following address for paper check conversion processing. **(Include this form!)**

REGULAR MAIL

DOT/FHWA
c/o ESC, AMK-324
P.O. Box 268865
Oklahoma City, OK 73125

FEDEX OVERNIGHT MAIL

FHWA-Accounts Receivable
HQ Room 181
6500 South MacArthur Blvd.
Oklahoma City, OK 73169

Notice to Customers Making Payment by Check

When you provide a check as payment, you authorize us either to use information from your check to make a one-time electronic fund transfer from your account or to process the payment as a check transaction. When we use information from your check to make an electronic fund transfer, funds may

be withdrawn from your account as soon as the same day we receive your payment, and you will not receive your check back from your financial institution.

This information is essential for getting the funds to the correct FHWA Office.

Questions about this process can be directed to:

Tricia Sergeson, Transportation Pooled Fund Program Manager

(202) 493-3166 patricia.sergeson@dot.gov