

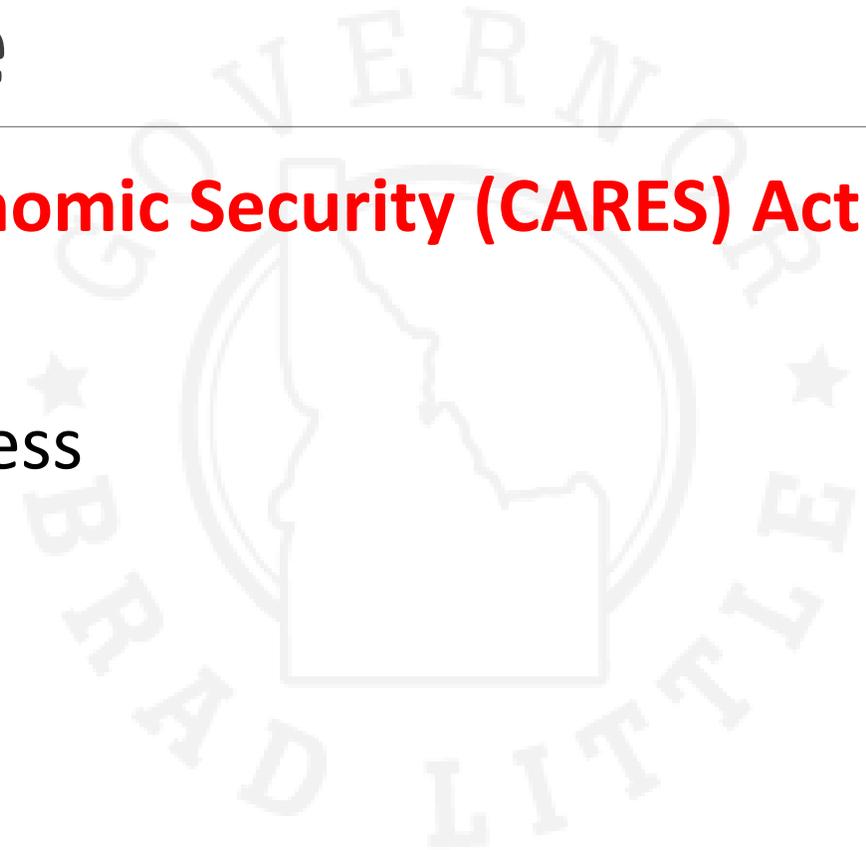


CARES Act and the DFM Non-Cognizable Funds Approval Process

ALEX J. ADAMS
ADMINISTRATOR
DIVISION OF FINANCIAL MANAGEMENT

Outline

- **The Coronavirus Aid, Relief and Economic Security (CARES) Act and Coronavirus Relief Fund**
- Non-Cognizable Funds Approval Process
- Practical Considerations

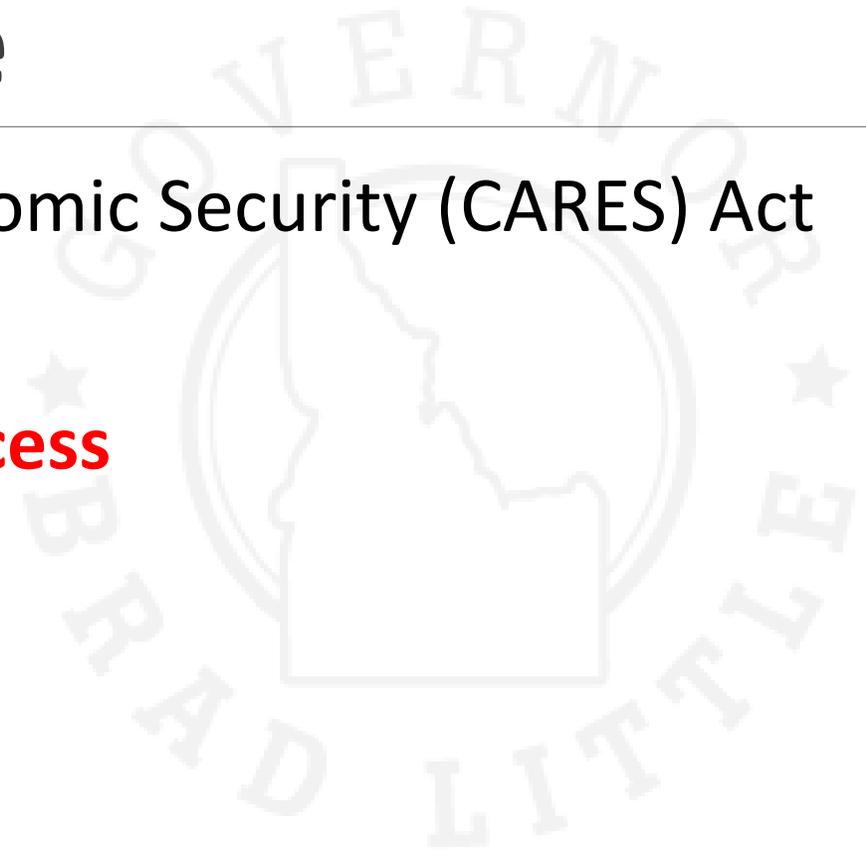


CARES Act

- CARES Act was signed into law on **March 27, 2020**
- Provided more than \$2 trillion in relief to individuals, businesses, state, local, tribal, and federal agencies, and industry sectors impacted by COVID-19.
- Created the \$150 billion Coronavirus Relief Fund
 - \$1.25 billion was provided to State of Idaho as the prime recipient
 - Additional funds awarded directly to Idaho tribal governments
- Dozens of passthrough programs to state and non-state entities
 - FFIS estimated >\$300 million to Idaho entities

Outline

- The Coronavirus Aid, Relief and Economic Security (CARES) Act and Coronavirus Relief Fund
- **Non-Cognizable Funds Approval Process**
- Practical Considerations



Non-Cognizable Funds Approval

“Funds available to any agency from sources other than state funds, if not cognizable at the time when appropriations were made whether state fiscal liability is increased or not, must have prior approval of the administrator of the division of financial management and the board of examiners in order that funds may be expended, except those funds received under such conditions that preclude approval by the administrator of the division and/or the board of examiners.”

Idaho Code 67-3516(2)

Non-Cognizable Funds Approval

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State of Idaho
DIVISION OF FINANCIAL MANAGEMENT
 Executive Office of the Governor

C.L. "BUTCH" OTTER
 Governor

WAYNE L. HAMMON
 Administrator

304 North 8th Street, Third Floor
 P.O. Box 83720
 Boise, Idaho 83720-0032
 (208) 334-3900
 FAX (208) 334-2438
 www.dfm.idaho.gov

GUIDANCE MEMORANDUM

DATE: June 15, 2011
TO: Agency Directors and Fiscal Officers
FROM: Wayne L. Hammon, DFM Administrator
RE: Non-Cognizable Funding

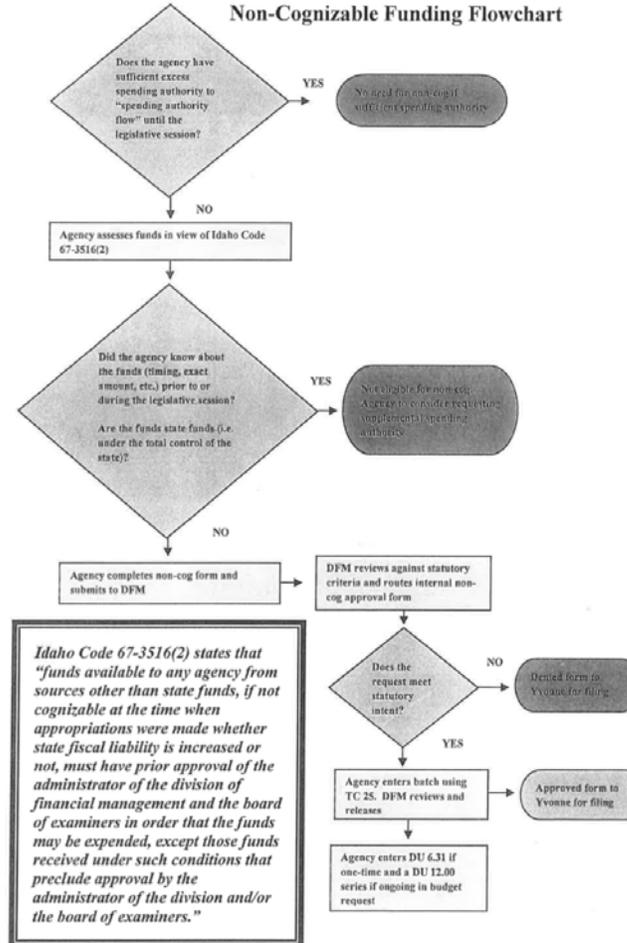
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Idaho Code 67-3516(2) establishes the requirements for non-cognizable funding and grants approval authority to the Division of Financial Management (DFM) Administrator. The purpose of this memorandum is to provide guidance regarding the non-cognizable funding review process and to highlight the changes DFM has made to ensure that agency requests are in compliance with statutory requirements. The following provides this guidance and references the changes we have made.

- Non-cognizable funding guidance on the DFM website has been revised. Key to this revision is the change to the eligibility requirements. To clarify the requirements, we state that *non-cognizable funds must not be state funds and there cannot have been knowledge of the availability of the funds at the time of the legislative appropriation process.* Please take the time to review this updated guidance.
- The non-cognizable request form on the DFM website has also been revised and includes questions designed to help us better ascertain whether requests meet the intent of the statute. The signature of the agency director or an appointed designee is required to certify that the request complies with Idaho Code. Please provide complete, substantive responses and submit the form via e-mail to info@dfm.idaho.gov.
- **Request forms should be submitted within 30 days of an award notice.**
- Reflect non-cognizable funding in your budget submission and any necessary revisions as a current year one-time expenditure adjustment in DU 6.31 and a line-item if spending authority is needed in the following fiscal year. Non-cognizable adjustments that occur after *sine die* but before the start of the new fiscal year should be reflected in DU 1.12.

Please feel free to contact your assigned DFM Budget Analyst with any questions you have on this matter.

Non-Cognizable Funding Flowchart



State of Idaho
DIVISION OF FINANCIAL MANAGEMENT
 Executive Office of the Governor

Non-Cognizable Request Form

Stars #: _____ Agency: _____

What are the reasons it is not possible to "cash-flow" the affected service use existing spending authority until the Legislature can provide supplemental spending authority? Include the agency-wide current and projected year-end appropriation balance for the relevant fund as reflected on STARS.
Do you have enough spending authority. Do you have enough to

Explain how this request is in compliance with Idaho Code 67-3516(2).
When did you first ask about this?

Did the agency know about the funds prior to or during the legislative session? Yes No
 Explain: *to give clear guidance when did you first hear of the availability of funds.*

Are the funds state funds (i.e. under total control of the state from authorization to collection to disbursement)? Yes No Include What is the source of the fund and the circumstance that created the request.
What is source of fund? non-cog should be submitted w/in 30 days

What is the program description or service affected and the fund used to expend the moneys? *of award*

Will the funds be one-time or ongoing? One-time Ongoing

What are the circumstances that make it impossible to meet the annual budget and appropriation process?
 Was new legislation enacted without appropriation spending authority? Yes No

Will the program affected take on a new service obligation? Yes No

If there are ~~state~~ funds involved, was an application required, and if so, when was it made? When was award made? Did the agency receive approval for grant funding through the DFM grant approval process? If so, please attach the approval form.
Provide timeline - app. date, award date, grant date.

Submitted by: _____ Date: _____

Return via email to: info@dfm.idaho.gov
 16. Director/designee.



State of Idaho
DIVISION OF FINANCIAL MANAGEMENT
 Executive Office of the Governor

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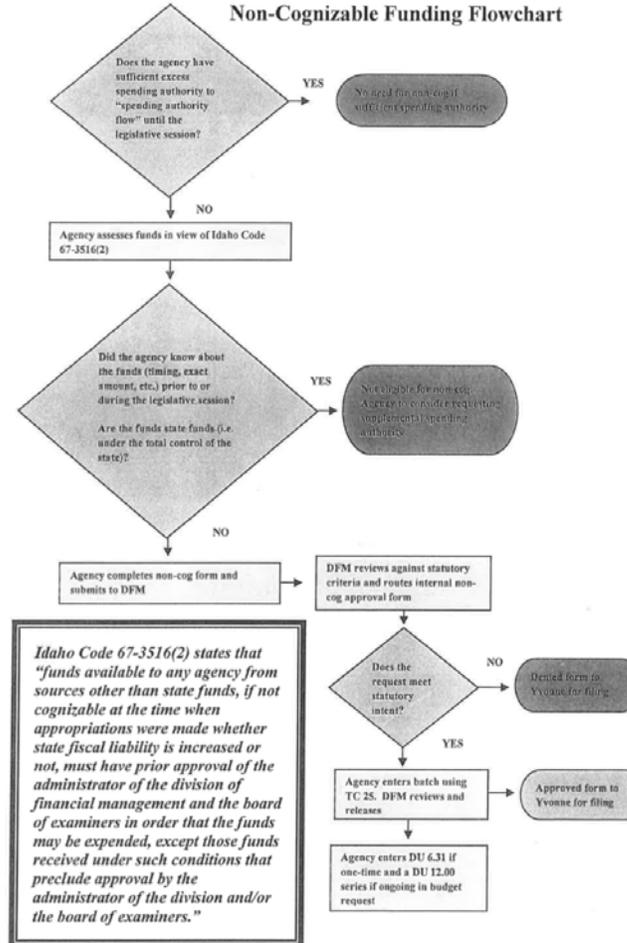
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Submitted by: _____ Date: _____

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 16. Director/designee.

Non-Cog Funds Approval Requirements

- Initial step differs for passthrough funds (grant request form) vs. Coronavirus Relief Fund allocation (CFAC request and approval)
- After approval of initial step, the agency must complete the non-cog request through the DFM Forms application demonstrating it meets the statutory requirements
- If approved, the agency may enter the non-cognizable batch into STARS or the statewide accounting system for DFM's review and release and Statewide Accounting's final release
- Spending is reported in Transparent Idaho
- Agency reflects non-cog in its JFAC budget submission

FTA CARES Act Funding

under the heading "Transit Infrastructure Grants" to the National Railroad Passenger Corporation, to prevent, prepare for, and respond to coronavirus: *Provided further*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.

FEDERAL TRANSIT ADMINISTRATION

TRANSIT INFRASTRUCTURE GRANTS

For an additional amount for "Transit Infrastructure Grants", \$25,000,000,000, to remain available until expended, to prevent, prepare for, and respond to coronavirus: *Provided*, That the Secretary of Transportation shall provide funds appropriated under this heading in this Act as if such funds were provided under section 5307 of title 49, United States Code, and section 5311 of title 49, United States Code and apportion such funds in accordance with section 5336 of such title (other than subsections (h)(1) and (h)(4)), section 5311 (other than subsection (b)(3) and (c)(1)(A)), section 5337 and section 5340 of title 49, United States Code, and apportion such funds in accordance with such sections except that funds apportioned under section 5337 shall be added to funds apportioned under 5307 for administration under 5307: *Provided further*, That the Secretary shall allocate the amounts provided in the preceding proviso under sections 5307, 5311, 5337, and 5340 of title 49, United States Code, among such sections in the same ratio as funds were provided in the fiscal year 2020 appropriations: *Provided further*, That funds apportioned under this heading in this Act shall be apportioned not later than 7 days after the date of enactment of this Act: *Provided further*, That funds shall be apportioned using the fiscal year 2020 apportionment formulas: *Provided further*, That not more than three-quarters of 1 percent, but not to exceed \$75,000,000, of the funds for transit infrastructure grants provided under this heading in this Act shall be available for administrative expenses and ongoing program management oversight as authorized under sections 5334 and 5338(f)(2) of title 49, United States Code, and shall be in addition to any other appropriations for such purpose: *Provided further*, That notwithstanding subsection (a)(1) or (b) of section 5307 of title 49, United States Code, funds provided under this heading are available for the operating expenses of transit agencies related to the response to a coronavirus public health emergency as described in section 319 of the Public Health Service Act, including, beginning on January 20, 2020, reimbursement for operating costs to maintain service and lost revenue due to the coronavirus public health emergency, including the purchase of personal protective equipment, and paying the administrative leave of operations personnel due to reductions in service: *Provided further*, That such operating expenses are not required to be included in a transportation improvement program, long-range transportation, statewide transportation plan, or a statewide transportation improvement program: *Provided further*, That the Secretary shall not waive the requirements of section 5333 of title 49, United States Code, for funds appropriated under this heading in this Act or for funds previously made available under section 5307 of title 49, United States Code, or sections 5311, 5337, or 5340 of such title as a result of the coronavirus: *Provided further*, That unless otherwise specified, applicable requirements under [chapter 53](#) of title 49, United States Code, shall apply to funding made available under this heading in this Act, except that the Federal share of the costs for which any grant is made under this heading in this Act shall be, at the option of the recipient, up to 100 percent: *Provided further*, That the amount made available under this heading in this Act shall be derived from the general fund and shall not be subject to any limitation on obligations for transit programs set forth in any Act: *Provided further*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.

MARITIME ADMINISTRATION

OPERATIONS AND TRAINING

[Transit Safety & Oversight](#) >

[PTASP Technical Assistance Center](#)

[Safety Rulemaking](#) >

[Safety Guidance](#) >

[State Safety Oversight Program](#) >

[Drug & Alcohol Program](#)

[TRACS](#)

[Bus Safety Program](#)

[Safety Training](#) >

[Stakeholder Outreach](#) >

[FAQ](#) >

Related Links

- [FTA Novel Coronavirus \(COVID 19\) landing page](#)
- [Coronavirus Aid, Relief, and Economic Security \(CARES\) Act](#)
- [Coronavirus Disease 2019 \(COVID-19\) Federal Resource page](#)
- [What the U.S. Government is Doing](#)
- [Coronavirus Resources at the Department of Transportation](#)
- [State Emergency Operations](#)

Frequently Asked Questions from FTA Grantees Regarding Coronavirus Disease 2019 (COVID-19)

These FAQs provide clarity regarding how COVID-19 preparations impact certain FTA requirements. They also contain recommendations from the Centers for Disease Control and Prevention (CDC) to help grantees and subgrantees prepare for COVID-19. (Updated 6/18/2020)

These FAQs do not have the force and effect of law and are not meant to bind the public in any way. This document is intended only to provide clarity to the public regarding existing requirements under the law or agency policies. Grantees and subgrantees should refer to FTA's statutes and regulations for applicable requirements.

Coronavirus Disease 2019 (COVID-19) FAQs

- [CARES Act](#)
- [FTA Formula Funding Under Emergency Relief Program](#)
- [CARES & ER Funding Requirements](#)
- [Civil Rights](#)
- [Transit Agency Responses](#)
- [Administrative Relief](#)
- [FTA Drug and Alcohol Testing Requirements](#)
- [CDC Recommendations for Workplace Preparedness & Protection](#)
- [Other Funding Sources](#)

Coronavirus Aid, Relief, and Economic Security (CARES) Act

CA1: Are all expenses normally eligible under the [Urbanized Area Formula Program \(49 USC 5307\)](#) and the [Formula Grants for Rural Area Program \(49 USC 5311\)](#) eligible under the CARES Act?

A: Yes, the CARES Act provides funds to prevent, prepare for, and respond to COVID-19. Although the priority for the funding is operational expenses, FTA will generally consider all expenses normally eligible under the Section 5307 and 5311 programs that are incurred on or after January 20, 2020 to be in response to economic or other conditions caused by COVID-19 and thus eligible under the CARES Act.

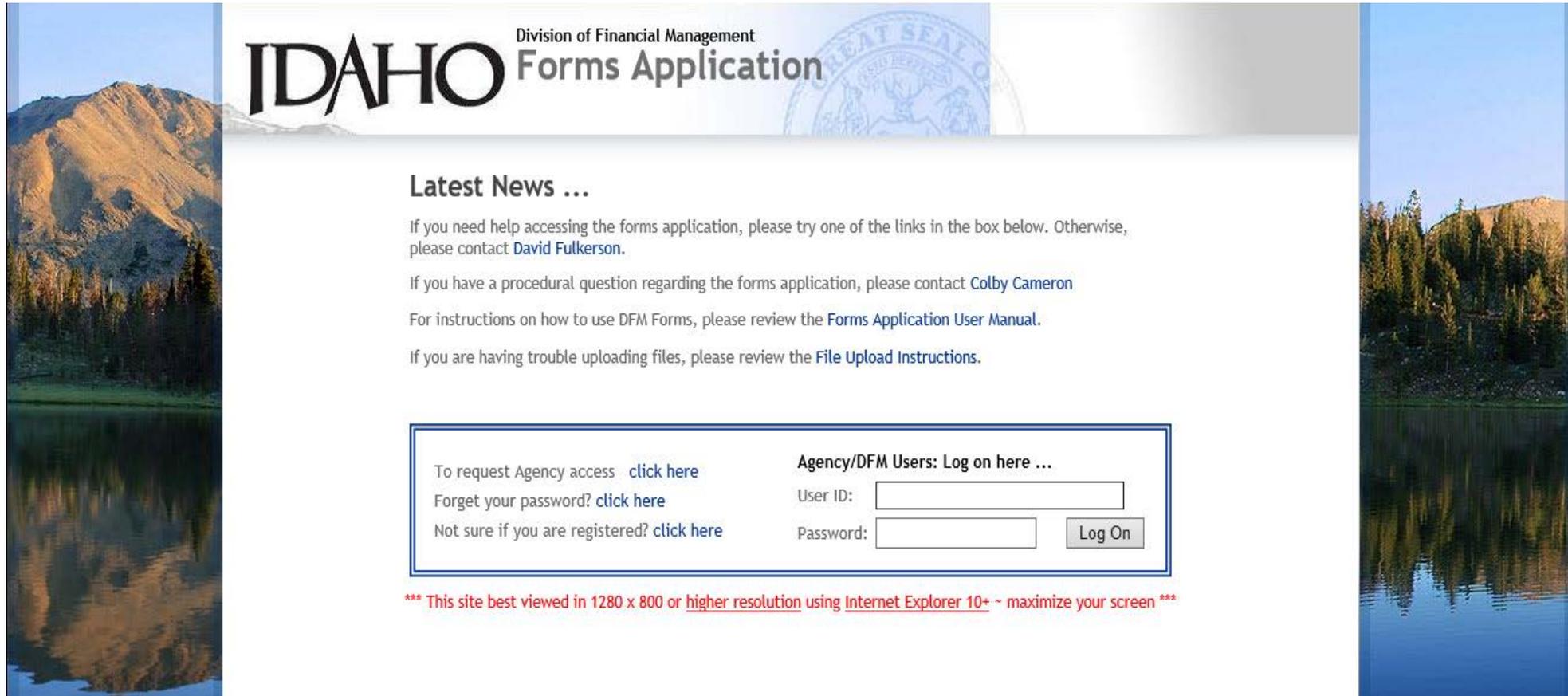
In addition, CARES Act funds are available for operating expenses for all FTA Section 5307 and 5311 recipients, including those in large urban areas, and including administrative leave for transit workers.

CA2: What is eligible as an operating expense?

A: Funds available under the CARES Act are available for all operating activities (net fare revenues) that occur on or



Where It Begins – DFM Forms



IDAHO Division of Financial Management
Forms Application

Latest News ...

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For instructions on how to use DFM Forms, please review the [Forms Application User Manual](#).

If you are having trouble uploading files, please review the [File Upload Instructions](#).

To request Agency access [click here](#)

Forget your password? [click here](#)

Not sure if you are registered? [click here](#)

Agency/DFM Users: Log on here ...

User ID:

Password:

*** This site best viewed in 1280 x 800 or [higher resolution](#) using [Internet Explorer 10+](#) ~ maximize your screen ***

Grant Approval



Admin Rule	Grant	Non Cognizable	Reports
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GRANT SELECTION AND STATUS

Tracking#: Status: Approved 5/7/2020 1:44 PM Pending Show All History

Agency: 290 - Transportation Department, Idaho Submitted Date: 5/6/2020 11:30 AM

Add/Edit Grant	Recommend	DFM Admin Approval
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CONTACTS

* Contact 1: <input type="text" value="Decker, Dave"/> +	* Phone: <input type="text" value="+1 (208) 334-8287"/>	* Email: <input type="text" value="dave.decker@itd.idaho.gov"/>
Contact 2: <input type="text" value="Duran, Ron"/> +	Phone: <input type="text" value="+1 (208) 334-4475"/>	Email: <input type="text" value="ron.duran@itd.idaho.gov"/>
* Person Authorizing Grant: <input type="text" value="Stokes, Scott"/> +	* Phone: <input type="text" value="+1 (208) 334-8027"/>	* Email: <input type="text" value="scott.stokes@itd.idaho.gov"/>

GRANT TYPE

* Grant Type: New Renewal

* CFDA: * DUNS#:

* Patient Protection and Affordable Care Act Funds (PPACA)? Yes No

If yes, attach explanation of why you are requesting a waiver for these funds. Explanation:

Grant Approval

Admin Rule Grant Non Cognizable Reports

GRANT SELECTION AND STATUS

Tracking#: G290-2020-9 ▾ Status: ~~Approved~~ 5/7/2020 1:44 PM Pending Show All History

Agency: 290 - Transportation Department, Idaho Submitted Date: 5/6/2020 11:30 AM

Add/Edit Grant Recommend DFM Admin Approval

CONTACTS

* Contact 1: Decker, Dave ▾ + * Phone: +1 (208) 334-8287 * Email: dave.decker@itd.idaho.gov

Contact 2: Duran, Ron ▾ + Phone: +1 (208) 334-4475 Email: ron.duran@itd.idaho.gov

* Person Authorizing Grant: Stokes, Scott ▾ + * Phone: +1 (208) 334-8027 * Email: scott.stokes@itd.idaho.gov

GRANT TYPE

* Grant Type: New Renewal * CFDA: 20.509 * DUNS#: 825017395

* Patient Protection and Affordable Care Act Funds (PPACA)? Yes No

If yes, attach explanation of why you are requesting a waiver for these funds. Explanation: ▶ Attach ...

Grant Approval

Admin Rule Grant Non Cognizable Reports

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Add/Edit Grant Recommend DFM Admin Approval

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Grant Approval



GRANT DETAILS

* Title of Grant: * Grant Application Due Date:

* Brief Description (including source) and long-term impact:

may continue service and recover from the impact of COVID-19 in the following months. The Idaho Transportation Department Public Transportation Office is designated as the State of Idaho's official recipient of Department of Transportation Federal Transit Administration (FTA) CARES Act funding for rural areas within Idaho. A failure to obtain State of Idaho spending authority could result in the elimination of critical transit and employment services these Federal funds are intended to relieve.

* Start Date: * Completion Date:

FINANCIAL INFORMATION

Federal: \$ State: \$ Local: \$ Other: \$ Total: \$

of FTP: Non-Federal Funding Description:

EXIT STRATEGY

Note: Each agency must submit a letter signed by the agency director outlining an exit strategy in the event the grant expires.

* Exit Strategy: ▶

Attach ...



Grant Approval



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Grant Approval – Exit Strategy



**Your Safety • Your Mobility
Your Economic Opportunity**

IDAHO TRANSPORTATION DEPARTMENT
P.O. Box 7129 • Boise, ID 83707-1129
(208) 334-8000 • itd.idaho.gov

5/7/2020

Division of Financial Management
PO Box 83720
Boise, Idaho 83720-0032

Re: Exit Strategy for Coronavirus Aid, Relief, and Economic Security (CARES) Act Funding

On March 27, 2020 the President of the United States signed H.R. 748, otherwise known as the Coronavirus Aid, Relief, and Economic Security (CARES) Act into law in response to the severe and acute economic disruption caused by the response to the novel coronavirus COVID-19. Among these impacted entities are public transportation providers who have seen a precipitous decline in ridership, revenue and the subsequent cessation of non-essential economic activity.

ITD has been awarded \$27,303,356 in Federal funding assistance to aid transit providers throughout the state of Idaho so that they may continue service and recover from the impact of COVID-19 in the following months.

The Idaho Transportation Department Public Transportation Office is designated as the State of Idaho's official recipient of Department of Transportation Federal Transit Administration (FTA) CARES Act funding for rural areas within Idaho. ITD will request one-time Federal Trustee & Benefit "pass-through" funds (no required State match) to aid in the relief these funds will provide to Idaho's public transportation systems.

A failure to obtain State of Idaho spending authority could result in the elimination of critical transit and employment services these Federal funds are intended to relieve.

Thank you for your consideration.

Scott Stokes
Brian W. Ness
Director

Digitally signed by Scott Stokes
Date: 2020.05.07 13:20:49
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Grant Approval – Exit Strategy



**Your Safety • Your Mobility
Your Economic Opportunity**

IDAHO TRANSPORTATION DEPARTMENT
P.O. Box 7129 • Boise, ID 83707-1129
(208) 334-8000 • itd.idaho.gov

5/7/2020

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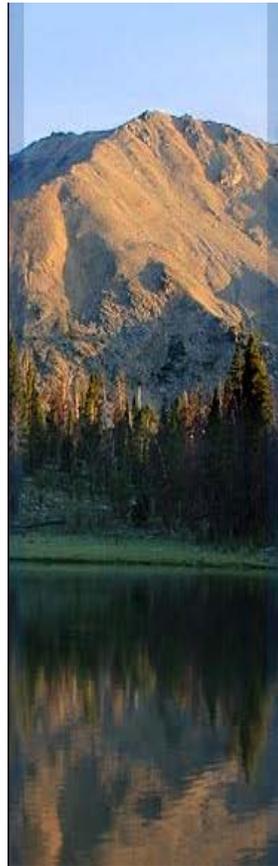
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Non-Cog Funds Approval Process



Admin Rule Grant **Non Cognizable** Reports

NON-COG SELECTION AND STATUS

Tracking#: Status: Approved 5/13/2020 11:37 AM

Agency: 290 - Transportation Department, Idaho Submitted Date: 5/13/2020 10:24 AM

CONTACTS

* Contact 1: + * Phone: * Email:

Contact 2: + Phone: Email:

* Person Authorizing Non-cog: + * Phone: * Email:

NON-COG DETAILS

* Amount of non-cog: \$ Ongoing One-time * Date the agency was notified:

* Does the agency have sufficient existing spending authority? Yes No

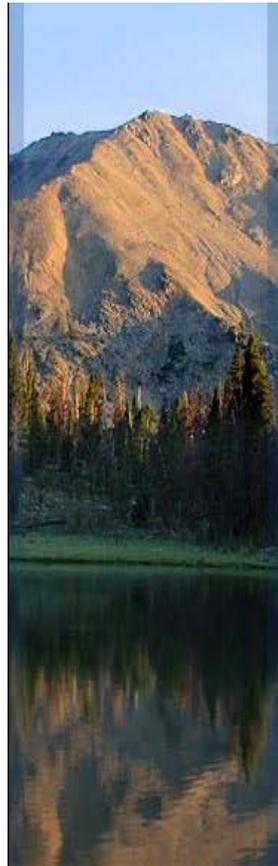
* Will the program affected take on a new service obligation? Yes No

* What is the current year appropriation balance for relevant fund? \$

* What is the projected year-end appropriation balance for relevant fund? \$



Non-Cog Funds Approval Process



Admin Rule Grant **Non Cognizable** Reports

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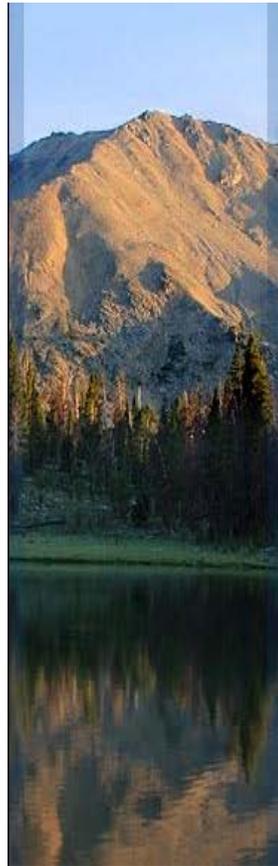
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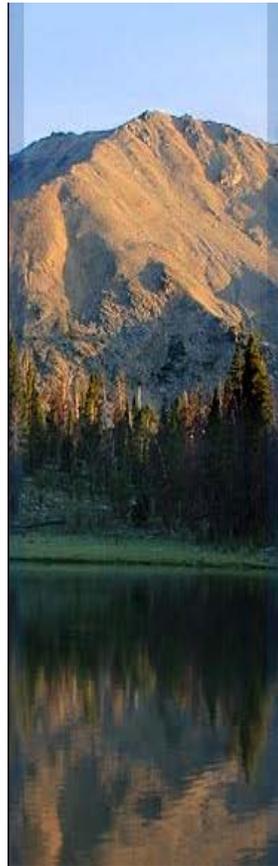
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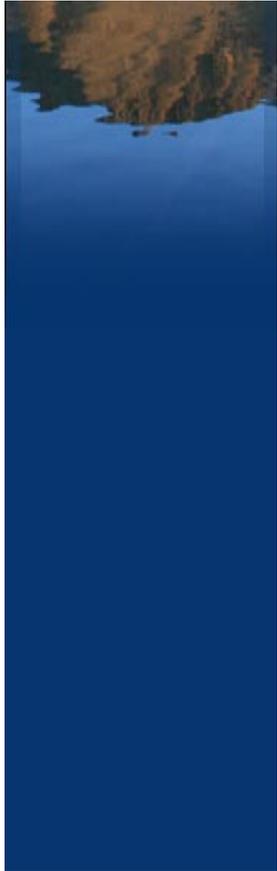
* Will the program affected take on a new service obligation? Yes No

* What is the current year appropriation balance for relevant fund?

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Non-Cog Funds Approval Process



COMMENTARY

* What is the source of the fund and the circumstance that created the request?
US House Resolution 748 - Coronavirus Aid, Relief, and Economic Security (CARES) Act - FTA 5311 funding.

* Fund used to expend these moneys: 0345-00 * Program or service supported by these funds: Hwy Operations - Public Transportation

* Explain how this request is in compliance with Idaho Code 67-3516(2):
These one-time funds were not cognizable at the time of the FY20 Budget Appropriation request submittal or setting.

* Grant approval form tracking#: G290-2020-9

Save Non-cog Delete Non-cog Submit Non-cog Spell Check Print Non-cog Form



Non-Cog Funds Approval Process



COMMENTARY

* What is the source of the fund and the circumstance that created the request?
US House Resolution 748 - Coronavirus Aid, Relief, and Economic Security (CARES) Act - FTA 5311 funding.

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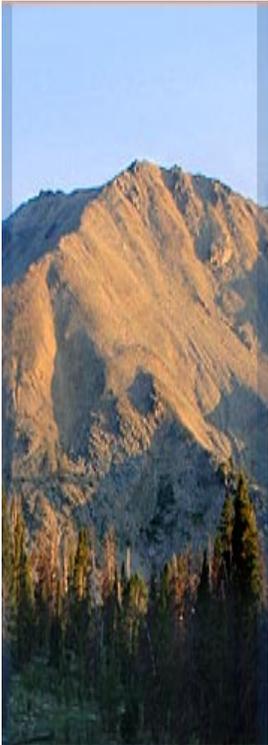
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* Grant approval form tracking#: G290-2020-9

Save Non-cog Delete Non-cog Submit Non-cog Spell Check Print Non-cog Form



Non-Cog Funds Approval Process



Admin Rule Grant **Non Cognizable** Reports

NON-COG SELECTION AND STATUS

Tracking#: Status: Approved 5/13/2020 11:37 AM [Pending](#) [Show All](#) [History](#)

Agency: 290 - Transportation Department, Idaho Submitted Date: 5/13/2020 10:24 AM

[Add/Edit Non-cog](#) [Recommend](#) [DFM Admin Approval](#)

* 1. Can agency spending authority flow to the next legislative session? Yes No

* 2. Are these State funds? Yes No

* 3. Did the agency know about the funds prior to or during the legislative session? Yes No

DFM Analyst Response and Comments: * Recommended Not Recommended Date: 5/13/2020 10:32 AM



Non-Cog Funds Approval Process



Admin Rule	Grant	Non Cognizable	Reports
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NON-COG SELECTION AND STATUS

Tracking#: Status: Approved 5/13/2020 11:37 AM [Pending](#) [Show All](#) [History](#)

Agency: 290 - Transportation Department, Idaho Submitted Date: 5/13/2020 10:24 AM

Add/Edit Non-cog	Recommend	DFM Admin Approval
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* DFM Administrator Action:

Approved Not Approved Date: 5/13/2020 11:37 AM

Save Rec	Delete Non-cog	Submit Rec	Spell Check	Print Non-cog Form
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Non-Cog Funds Approval Process



Budget Bureau Chief's Response and Comments: Recommended Not Recommended Date: 5/13/2020 10:44 AM

Meets all non-cog requirements.

Batch#: 725 Batch Amount: \$ 27,303,356 Date Batch Released: 5/20/2020

Save Rec Delete Non-cog Submit Rec Spell Check Print Non-cog Form



ITD Allocation of FTA Funds

Recipients		Amounts							
CARES Act 5311									
Idaho Allocation	\$	27,303,356.00							
Intercity 5311(f)	\$	4,095,503.40							
5311 State Admin	\$	2,730,335.60							
CARES Act Provider Awards	\$	13,719,961.00							
Remaining CARES funds	\$	6,757,556.00		to be distributed on an AS NEEDED basis					
5311 Congressional Application Allocation amounts & percentages by District					5311 CARES Act Allocations by Provider				
District	Awarded to District	Total 5311 Award	5311 allocation %'s by District	Provider	District Allocations	Provider Awards	Provider Allocation Percentages		
1	\$ 1,920,795.00	\$ 13,719,961.00	14%	District 1	\$ 1,920,795.00				
2	\$ 1,371,996.00	\$ 13,719,961.00	10%	SPOT		\$ 1,126,290.00	8%		
3	\$ 3,018,392.00	\$ 13,719,961.00	22%	CDA Tribe		\$ 698,527.00	5%		
4	\$ 3,567,189.00	\$ 13,719,961.00	26%	Shoshone Cty		\$ 241,794.00	2%		
5	\$ 1,646,396.00	\$ 13,719,961.00	12%	District 2	\$ 1,371,996.00				
6	\$ 2,195,193.00	\$ 13,719,961.00	16%	SMART		\$ 1,355,473.00	10%		
	\$ 13,719,961.00	\$ 13,719,961.00	100%	Appaloosa		\$ 166,366.00	1%		
				District 3	\$ 3,018,392.00				
				TVT		\$ 3,090,542.00	23%		
				District 4	\$ 3,567,189.00				
				MRTA		\$ 3,262,771.00	24%		
				Trans IV		\$ 856,786.00	6%		
				District 5	\$ 1,646,396.00				
				PRT		\$ 1,474,028.00	11%		
				Shoshone- Bannock Tribe		\$ 233,453.00	2%		
				District 6	\$ 2,195,193.00				
				Lemhi Ride		\$ 328,432.00	2%		
				START- GTR		\$ 306,413.00	2%		
				START- Commuter		\$ 579,086.00	4%		
				Statewide Intercity		\$ 4,095,503.00			
				SLEX		\$ 2,252,526.00	55%		
				NWSL		\$ 1,842,977.00	45%		
				Total of Allocations	\$ 13,719,961.00	\$ 13,719,961.00	100%		

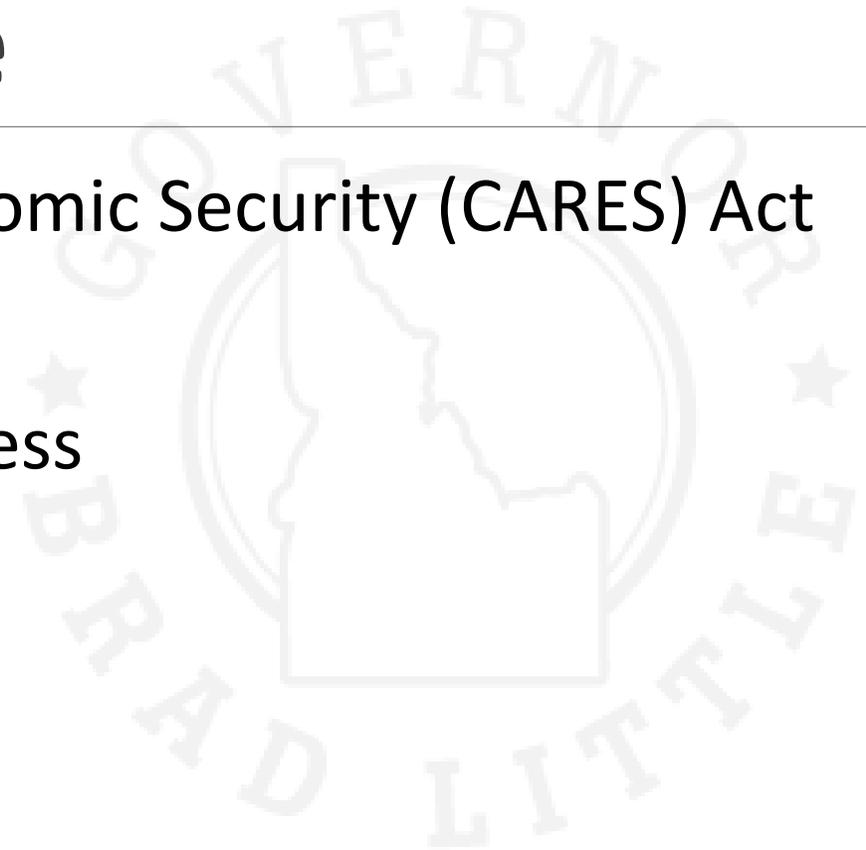
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Outline

- The Coronavirus Aid, Relief and Economic Security (CARES) Act and Coronavirus Relief Fund
- Non-Cognizable Funds Approval Process
- **Practical Considerations**



Practical Considerations

- CARES Act signed March 27
- CRF funds received April 17
- Treasury issued Guidance and FAQs April 22
- Treasury updated Guidance and/or FAQs on May 4, May 28, June 24, July 2, July 8, July 31
 - More guidance anticipated this week
- Senate HEALS Act introduced on July 27 – changes use of CRF
- State serves as prime recipient for local governments
- Need to address an evolving situation – Labor, LSO
- Reallocation of funds –Grant Programs

Questions

Contact Information:

- Alex.Adams@DFM.Idaho.gov
- (208) 334-3900
- Borah Building
- 204 N. 8th Street, 3rd Floor
- Boise, ID 83702

