

# MPO

PROGRAM MANAGEMENT  
HANDBOOK

## CHAPTER 3

# Unified Planning Work Program



OFFICE OF POLICY PLANNING



### 3. Unified Planning Work Program

#### Key Chapter Changes

The Unified Planning Work Program (UPWP) chapter was updated to provide additional information on the UPWP development process, including modifications, de-obligating funds, closeout, and the updated de minimis rate for indirect costs. The chapter was reorganized to follow a sequential order of events and has been reformatted to allow improved accessibility. (November 22, 2024)





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### 3.1 Introduction

This chapter guides the Florida Department of Transportation (FDOT) Districts, FDOT Central Office, and Florida Metropolitan Planning Organizations (MPOs) to assist in the preparation, implementation, and closeout of the MPO’s Unified Planning Work Program (UPWP).

The Code of Federal Regulations (CFR) defines a UPWP as “a statement of work identifying the planning priorities and activities to be carried out within a metropolitan planning area. At a minimum, a UPWP includes a description of the planning work and resulting products, who will perform the work, timeframes for completing the work, the cost, and the source(s) of funds.” [\[23 CFR 450.104\]](#).

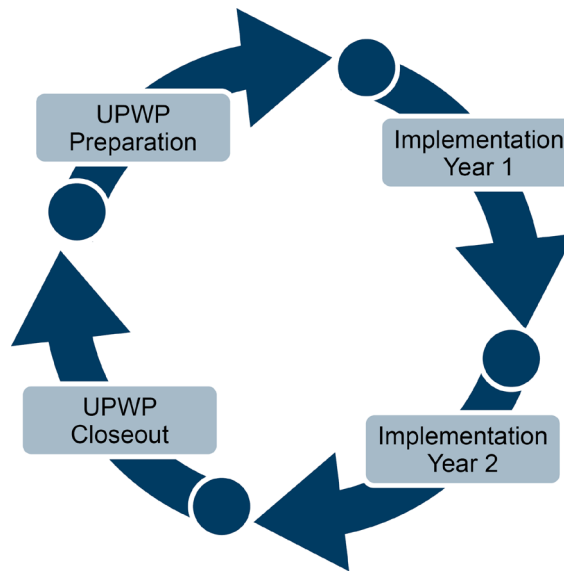
Federal and state regulations require Florida’s MPOs to develop a UPWP. The UPWP serves as the MPO’s transportation planning work program, which identifies the planning budget and tasks the MPO will perform over two state fiscal years. Federal and state statutes, regulations, and rules for developing and managing the MPO’s UPWP are listed in [3.5 References](#).



### 3.1.1 Overview of the UPWP Cycle

The UPWP is a work program summarizing the MPO’s planning activities for two state fiscal years. The UPWP cycle can be thought of in three phases: preparation, implementation, and closeout. UPWP preparation includes the development, review, and approval of a UPWP. The MPO and FDOT administer the funds identified in the UPWP during implementation. UPWP closeout is the process by which the MPO and FDOT close out the agreement for a 2-year cycle. This chapter is organized according to **Figure 3.1** below.

**Figure 3.1 UPWP Cycle**



**Note:** The many due dates and deadlines noted in this chapter are primarily driven by FDOT’s requirements for Work Program development under [s.339.135, Florida Statutes \(FS\)](#), Federal requirements, and the variance of fiscal years between the state (**July 1 – June 30**) and the federal government (**October 1 – September 30**). These due dates and deadlines are intended to provide adequate and reasonable times for the development, review, and approval of the UPWP and the documents necessary to administer UPWP funds efficiently. The due dates and deadlines represent current practice and were determined through consensus between FDOT, FHWA, FTA, and the MPOs. This is consistent with the continuing, cooperative, and comprehensive metropolitan planning process mandated by [23 United States Code \(USC\) 134\(c\)\(3\)](#).



Before discussing how UPWPs are prepared, this section describes the fund sources captured in a UPWP. These funding sources and an MPO’s planning activities are the basis of a UPWP and are referenced throughout the chapter. Planning activities in the UPWP are primarily funded with Federal Highway Administration (FHWA) Metropolitan Planning (PL) funds and Federal Transit Administration (FTA) Section 5305(d) funds, both of which are apportioned to states for metropolitan transportation planning. FDOT elected to participate in the Consolidated Planning Grant (CPG) Program, which allows the FDOT and MPOs to combine FHWA PL and FTA Section 5305(d) funds into a single coordinated grant. FHWA is the lead grant agency administering the CPG Program in Florida. An MPO may use other funds for planning activities contained in their UPWP, provided that federal and state requirements and guidelines for eligibility for using these funds are met. **Table 3.1** states the types of funds included in a UPWP.

**Table 3.1 UPWP Funds**

PL Funds	FHWA Metropolitan Planning (PL) funds are authorized in each Surface Transportation Act. PL Funds are distributed through a formula developed by FDOT in consultation with the MPOs and approved by the FHWA.
5305 (d) Funds	5305(d) funds are also authorized in each Surface Transportation Act and are distributed through a formula. In Florida, 5305(d) funds are combined with PL funds through the Consolidated Planning Grant (CPG).
STBG Funds	STBG funds are available to MPOs for planning purposes. The MPO and District cooperatively choose how to use STBG funds.
Other FHWA/FTA Funds	MPOs may receive additional FHWA program funds for metropolitan transportation planning purposes, such as Congestion Mitigation and Air Quality (CMAQ), Transportation Alternatives (TA), or federal discretionary grants. These funds must be shown in the relevant task in the UPWP.  If an MPO or local transit agency uses FTA Section 5307 funds for planning processes, the funds must also be shown in the UPWP. A state match is required for these funds.
State Funds	The Florida Commission on the Transportation Disadvantaged (TD) may be used for planning and must be shown in the UPWP.  State funds may be used only to provide the State match for Federal funds or with MPOs for a vendor relationship.
Soft Match	FDOT provides the required match for PL, 5305(d), and STBG funds with toll credits as a “soft match.” The “soft match” is not actual dollars that can be expended but should be shown in the UPWP’s summary budget tables.
Local Funds	Local funds that the MPO uses for planning should also be shown in the UPWP.



### *3.1.1.1 Federal Planning Funds*

#### **3.1.1.1.1 FHWA METROPOLITAN PLANNING FUNDS**

FHWA Metropolitan Planning (PL) funds are provided in each federal surface transportation act, the most recent being the Infrastructure Investment and Jobs Act (IIJA). PL funds are used to carry out the metropolitan transportation planning process described in [23 USC 134](#). As such, PL funds have a wide range of uses; however, the use of these funds by the MPO must be for allowable, necessary, and reasonable purposes described in both federal and state requirements. The District MPO Liaison ensures that the MPO uses PL funds to meet federal and state requirements. **PL funds cannot be advanced and are only distributed on a reimbursable basis.**

PL funds are distributed through a formula developed by FDOT in consultation with the MPOs and must be approved by FHWA [\[23 CFR 420.109\(a\)\]](#). In developing the formula for distributing PL funds, various factors must be considered, including population, planning status, attainment of air quality standards, and metropolitan area transportation needs [\[23 CFR 420.109\(b\)\]](#). The formula is updated as needed, such as when significant changes in federal law exist. MPOs may contact their District MPO Liaison for information regarding the current formula.

The amount of new PL funds for the upcoming fiscal year and the four following years appears in FDOT's [Work Program Instructions](#) under Schedule A. The FDOT Work Program and Budget Office are responsible for programming Schedule A funds in the Tentative Work Program.

FDOT's Office of Work Program and Budget – Work Program Development and Operations section applies the PL distribution formula to the annual PL allocation and tracks each MPO's available PL balance. The District MPO Liaisons are provided with a PL Balance MADDOG report that details each MPO's PL balance. The funding balance shown on the report includes unauthorized PL funds (these funds may or may not be budgeted in the UPWP). See [Section 3.2.7 Programming and Authorizations](#) for more information on authorizations. The PL Balance MADDOG report is shared during the year UPWPs are being developed and at the beginning of the second year of a UPWP.

If the **MPO transfers PL Funds to FDOT** to complete work during the two-year UPWP, FDOT needs to include these funds in the State Planning and Research (SPR) Report. The MPO and FDOT task descriptions and names in their respective plans must match. MPOs contributing PL funds to FDOT must show the funds in their UPWP as transferred to FDOT. The amount of PL funds transferred must be shown as a reduction to the MPO's PL budget, as transferred PL funds will not be included in the total funds approved and authorized for the MPO. Please work with the Office of Policy Planning (OPP) to coordinate this effort.

### 3.1.1.1.2 FTA 5305(D) FUNDS

**Title 49 USC 5305** establishes the FTA Section **5305(d) grant** to support metropolitan transportation planning. These funds are apportioned to the MPOs by the rules established in **49 USC 5305(d)**. FTA 5305(d) funds are part of the Consolidated Planning Grant (CPG) Program. The CPG Program section below provides additional details on this program.

FDOT recommends that MPOs close out open, existing Public Transportation Grant Agreements (PTGAs) with FTA 5305(d) funds. Any pre-existing PTGAs at the start of the FY 23/24 UPWP cycle will remain open until the funds are spent, and these PTGAs need to be shown separately by contract in the UPWP. This is consistent with **FTA Circular 8100.1D**, which states, “The FTA will work with states that elect to participate in the CPG on a case-by-case basis to close out previous FTA planning grants without lapsing funds.”



### 3.1.1.1.3 CONSOLIDATED PLANNING GRANT PROGRAM

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FDOT elected to participate in the CPG Program starting July 1, 2022. FTA and FHWA offer the CPG to state Departments of Transportation and allow for the consolidation of FTA 5305(d) funds and FHWA Metropolitan Planning (PL) funds into a single coordinated grant. Allocation formulas for FHWA PL and FTA 5305(d) funds do not change with the CPG implementation.

Moreover, implementing the CPG does not impact the MPO's role and responsibility in supporting and assisting in delivering transit planning services. The FTA will retain its responsibility to review the UPWP and UPWP Amendments if FTA funds other than 5305(d) are in the UPWP. FHWA, as the lead grant administrator, is responsible for coordinating FTA document review. FTA receives all UPWPs and UPWP Amendments should the agency wish to review them.

The CPG eliminates FDOT's responsibility to develop and issue the PTGA annually to the MPO for new 5305(d) funds. FDOT will program FTA 5305(d) funds as PL in the Work Program, and funding will be authorized through the [FDOT/MPO Agreement \(Form No. 525-0101-02 1\)](#). New FTA 5305(d) and FHWA PL funds should be shown in one column in the UPWP, labeled as PL. See the [Work Program Instructions](#) for more information regarding programming for the CPG.

FTA 5305(d) funds will be "soft matched" with toll credits at the same ratio as FHWA PL funds. FDOT Districts are not required to program a match for the CPG. The Federal Aid Management System (FAMS) calculates and records the non-federal share as a "soft match" in the subsidiary ledger of the database established for this purpose. See [Section 3.1.1.3.1 Soft Match](#) for a discussion of soft matches.

MPO allocation totals fluctuate between first and second federal authorizations. For the UPWP and FDOT/MPO Agreement to reflect the actual 5305(d) and PL allocation, MPOs must reconcile each document to reflect the MPO's actual federal apportionment. The MPO adjusts the FDOT/MPO Agreement and UPWP via a UPWP Amendment. See [Section 3.2.7.2 Initial Authorization of FHWA Planning Funds](#) and [Section 3.2.7.3 Second Authorization and Encumbrances](#).



### 3.1.1.1.4 SURFACE TRANSPORTATION BLOCK GRANT PROGRAM FUNDS

The Surface Transportation Block Grant Program (STBG) is a federal-aid highway funding program for a broad range of surface transportation capital needs, including roads, transit, seaport and airport access, vanpool, and bicycle and pedestrian facilities. STBG funds are allocated based on population. Urban (SU) funds are explicitly allocated to Transportation Management Area (TMA) areas based on population. For more information regarding the STBG Program, see Part IV, Chapter 1, of FDOT's [Work Program Instructions](#) and Federal Aid Technical Bulletin 20-01 from FDOT's Federal Aid Management Office, available on the [Federal Aid Tech Bulletin Internal SharePoint Site](#).

As per [23 USC 133](#), "surface transportation planning" is an eligible use of STBG funds. The decision to provide an MPO with STBG funds for metropolitan planning must be made by the [Work Program Instructions](#), Part III, Chapter 22 guidelines. The District MPO Liaison ensures the MPO uses STBG funds according to federal and state requirements.



With the concurrence of the District Work Program Office, an MPO may use STBG funds to supplement the PL allocations for planning tasks identified in an MPO UPWP. These funds must be identified for a task in the UPWP and shown in budget tables. FDOT will decide whether the funds will be allocated to the MPO and the allocation amount. Each MPO requesting STBG funds to supplement planning will be subject to the following:

- ❖ Per Chapter 22, Section A.3.c.1. of the [FDOT Work Program Instructions](#), if the PL balance plus de-obligations at the end of the UPWP cycle exceeds 20% of an MPO's PL approved allocations for the 2-year UPWP cycle, then STBG funds will not be authorized in the new UPWP until the MPO complies with this policy (the PL balance plus de-obligations is under 20% of PL approved allocations). The Work Program Development and Operations Office provides the PL Balance Compliance Spreadsheet that details MPO balances to confirm compliance with the "80/20 Rule," which permits the authorization of STBG funds. All funds included in the CPG (PL and 5305(d)) are subject to the 80/20 Rule.
- ❖ The MPO may fund their Long-Range Transportation Plan (LRTP) update with STBG funds if the MPO prioritizes updating their LRTP in their List of Priority Projects (LOPP) for the year(s) that the update will occur.
- ❖ A matrix showing the PL balance from the previous UPWP, a short description of work tasks, and all funding sources for the two years of the UPWP must be submitted to demonstrate the shortfall without the requested STBG funding. The District Work Program Office and the District MPO Liaison will determine the validity of the request and decide whether approval is granted.
- ❖ STBG funds should be used for all other project phases leading to construction before allowing the use of STBG funds for planning projects in non-Transportation Management Areas.
- ❖ If STBG funds are being programmed for a travel demand model validation project, the project may be programmed at 100% of the project cost regardless of the status of PL funds.

A UPWP amendment is required if an MPO adds STBG funds to an adopted UPWP. **Section 3.3.1 UPWP Revisions** provides more information on UPWP revisions. These funds shall be programmed according to Part III, Chapter 22 of the [Work Program Instructions](#). STBG funds given to an MPO for planning purposes must be reflected in the same FDOT/MPO Agreement with PL funds. For additional information on the use, programming, and de-obligation of STGB funds, please consult the most recent version of the Department's [Work Program Instructions](#), Part III – Chapter 22: Planning.

### 3.1.1.1.5 ADDITIONAL FHWA PROGRAM FUNDS

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FDOT may provide MPOs additional FHWA program funds, such as CMAQ funds, Transportation Alternative (TA) funds, or discretionary funds for metropolitan transportation planning. These funds must be reflected on the relevant tasks in the UPWP to ensure reimbursement to the MPO. A UPWP amendment is required to add these to an adopted UPWP. The District MPO Liaison ensures the MPO uses additional federal funds according to federal and state requirements.

Any additional FHWA program funds provided to the MPO for metropolitan transportation planning shall be captured and administered through the FDOT/MPO Agreement. See **Section 3.1.2.1 FDOT/MPO Agreement** for a detailed description of the FDOT/MPO Agreement.

### 3.1.1.1.6 FTA 5307 FORMULA GRANTS

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When FTA Section 5307 funds are used by the local transit agency (direct recipient) for planning purposes, the funds must be shown in the UPWP. The local transit agency should coordinate funding amounts and tasks with the MPO.



### *3.1.1.2 State Funds*

The [Work Program Instructions](#) describe the use of state funds, such as District Dedicated Revenue (DDR) and State Modal Development Funds (DPTO). DDR and DPTO funds are provided to MPOs solely as a non-federal match for FTA or other federal grants. All federal and matching funds for metropolitan planning purposes, including state matches, must be included in the UPWP.

Per guidance from the Office of Work Program and Budget, state (D) funds shall not be provided to the MPO to assist with the carrying out of metropolitan transportation planning processes, including the development and update of the LRTP, the Transportation Improvement Program (TIP), the Public Participation Plan (PPP), the Congestion Management Process/Plan (CMP), and the UPWP.

If the MPO performs a service on behalf of FDOT, D funds may be provided to the MPO as a vendor to FDOT. A vendor agreement must be executed between the MPO and FDOT in these instances. Any funds provided to the MPO as a vendor to FDOT must be reflected in the UPWP as an **informational** item.

#### **3.1.1.2.1 FLORIDA COMMISSION FOR THE TRANSPORTATION DISADVANTAGED (CTD)**

MPOs may receive State Transportation Disadvantaged grant funding from the Florida Commission for the Transportation Disadvantaged (CTD), an independent entity within FDOT. These funds are administered to the MPO through a CTD Joint Participation Agreement jointly executed between the MPO and the CTD. It describes the activities the MPO requires to carry out the CTD program. If these funds are used for planning purposes, they must be reflected in the UPWP.

### 3.1.1.3 Matching Funds

#### 3.1.1.3.1 SOFT MATCH

Currently, the State provides the required match to secure FHWA/FTA funds, including PL, 5305(d), and STBG funds, with toll credits as a “soft match.” The “soft match” is not actual dollars that can be expended, and the soft match credits do not appear in the Work Program. However, the MPO must show the soft match amount in the UPWP. Soft match values must not be reflected on the individual UPWP tasks; instead, the soft match amount should be shown in the summary budget tables and must be described in the UPWP.

FDOT uses the USDOT sliding scale federal/non-federal match ratio for metropolitan planning funds: 81.93 percent federal and 18.07 percent non-federal. The department’s policy is to use toll credits, as authorized by [23 USC 120](#), for the non-federal share for all FHWA sliding scale eligible funding programs.

#### 3.1.1.3.2 CASH (HARD) MATCH

Specific federal funding programs require a hard match in the form of actual dollar contributions from the state or local government. The state and local government must allocate matching funds to a project to secure certain federal funds. The state and local funds used as a match must be shown in FDOT’s Work Program. For 5307(d) funds, FTA provides 80 percent with a required 20 percent non-federal match. The 20 percent match is 10 percent state and 10 percent local funds.

All federal and matching funds for metropolitan planning purposes, including state/local matches, must be shown in the UPWP.



### *3.1.1.4 Local Funds*

Any funds other than federal or state funds applied to planning activities are considered local funds. As stated above, local funds are required to match FTA funds and may be used to meet a project's costs for other federal funds. Local funds that do not serve as a match for federal grant funds should be reflected in the UPWP as an informational item. This includes local surtax dollars.

### *3.1.2 Agreements*

#### *3.1.2.1 FDOT/MPO Agreement*

The FDOT/MPO Agreement is the standard contract between the MPO and FDOT to undertake the FHWA planning studies and activities listed in the UPWP. The standard FDOT/MPO Agreement is [Form No. 525-010-02\\_1](#) and is available for download from the [FDOT Procedural Document Library](#).

**Note:** The Central Office General Counsel Office must review and approve all proposed changes to the standard FDOT/MPO Agreement.

The FDOT/MPO Agreement captures all FHWA program funds listed in the UPWP (i.e., PL, 5305(d), STBG, CMAQ, etc.) and acts as the basis for the administration of these funds. The FDOT/MPO Agreement contains a body of standardized legal language and three Exhibits:

- ❖ Exhibit A is the adopted UPWP, which acts as the Scope of Work for the FDOT/MPO Agreement
- ❖ Exhibit B, [Form No. 525-010-02B](#), titled Federal Financial Assistance (Single Audit Act), shall include the federal award amount for the FDOT/MPO Agreement, which is the two-year total for all FHWA program funds in the UPWP
- ❖ Exhibit C, [Form No. 525-010-02C](#), titled Title VI Assurances, includes the Title VI compliance requirements for the MPO and shall be included in any third-party agreements the MPO enters into



The FDOT/MPO Agreements must be set as a “Funding Term 3,” which states:

- ❖ A maximum contract amount (budgetary ceiling);
- ❖ The FDOT/MPO Agreement does not guarantee funding;
- ❖ Work cannot begin until the **Letter of Authorization** is received; and
- ❖ MPO to use unexpended funds from year one in year two.

### *3.1.2.2 Public Transportation Grant Agreement*

The Public Transportation Grant Agreement (PTGA), including the exhibits, extensions, and amendments ([Form No. 725-000-01](#), [Form No. 725-000-02](#), [Form No. 725-000-03](#), [Form No. 725-000-04](#)) is the standard contract between the MPO and FDOT to undertake the FTA-funded planning studies and activities listed in the UPWP. A PTGA must not be executed for FTA 5305(d) funds. These funds are captured in the FDOT/MPO Agreement. FTA grants are managed through the [TransCIP Transit Data Management System](#). [TransCIP](#) is a secure, web-based system that automates and manages FTA funding grants, including creating the Public Transportation Grant Agreements (PTGA). Non-editable versions of the PTGA [Form No. 725-000-01](#) and Exhibit [Form No. 725-000-02](#) are available in the FDOT Forms Library.

### *3.1.2.3 Third-Party Agreements*

Third-party agreements occur when the MPO enters into an agreement with a party other than FDOT to perform UPWP work activities, such as a planning consultant. Consultant contracts shall be procured, developed, and executed according to the applicable federal and state requirements outlined in the FDOT/MPO Agreement, [Form No. 525-010-02 1](#).

For MPOs to reimburse a third party, an agreement must incorporate the terms and conditions of MPO funding and Interlocal Agreements. Before execution, a draft of the scope of work and the consultant contract agreement shall be reviewed by FDOT during the consultative process. The scope of work shall reference the task number within the UPWP where the funds are identified. Approval of disbursement requests from third-party agreements shall be contingent upon the submittal of satisfactory backup and supporting material, including progress reports and technical reports. This requirement shall be clearly stated in the agreement.

### 3.2 UPWP Preparation

The proposed use of all federal, state, and local planning funds must be documented in a two-year UPWP acceptable to FHWA and FTA. The steps involved in the UPWP development, review/approval, execution of the FDOT/MPO Agreement, and initial authorization are illustrated in **Table 3.2: UPWP Preparation Timeline** and is described in the following sections.

**Table 3.2 UPWP Preparation Timeline**

Step	Activity	Due Date
Preparation	District MPO Liaison distributes Planning Emphasis Areas, if applicable.	Early December or January (if applicable)
Preparation	PL Coordinator provides allocation amounts.	Fall before UPWP development begins.
Preparation	The District MPO Liaison and MPO meet to begin the development of a new 2-year UPWP.	December-January
Draft UPWP	MPO uploads draft UPWP for review in <a href="#">the Grant Application Program (GAP)</a> .	March 15
Draft UPWP	District MPO Liaison and review agencies review the draft UPWP and provide comments in <a href="#">GAP</a> .	April 15
Draft UPWP	MPO addresses comments on draft UPWP.	May 15
UPWP Amendment to Increase Budget on Current UPWP	The deadline for MPO to approve a UPWP amendment to add PL funds to the current year. This is to add funds to year 2 of the current UPWP.	March 15

Step	Activity	Due Date
<b>UPWP Amendment to Increase Budget on Current UPWP</b>	The deadline is for MPO to transmit a UPWP amendment to increase the district's PL funds. This amendment will add funds to year 2 of the current UPWP.	Early April
<b>UPWP Amendment to Increase Budget on Current UPWP</b>	The District MPO Liaison forwards the amended FDOT/MPO Agreement to District Legal for review.	Early April
<b>UPWP Amendment to De-obligate Funds on Current UPWP</b>	MPO must notify the District MPO Liaison of the total funds the MPO plans to de-obligate.	March 15
<b>UPWP Amendment to De-obligate Funds on Current UPWP</b>	The deadline is for the MPO to approve a UPWP amendment to de-obligate funds from the current UPWP.	April 15
<b>UPWP Amendment to De-obligate Funds on Current UPWP</b>	The MPO must transmit a UPWP amendment to de-obligate funds from the current UPWP to the District by the deadline.	May 1
<b>FDOT/MPO Agreement</b>	The District MPO Liaison forwards the new FDOT/MPO Agreement to the MPO.	April 15
<b>Final UPWP</b>	MPO adopts the final 2-year UPWP. MPO signs new FDOT/MPO Agreement.	May 15
<b>Final UPWP</b>	Within ten working days, the District MPO Liaison reviews the adopted UPWP and resolves any outstanding issues. Then, the liaison provides a signed Cost Analysis Certification for the MPO to include in their adopted UPWP.	Within ten working days



Step	Activity	Due Date
<b>Final UPWP</b>	The deadline for the District MPO Liaison to transmit the final UPWP to FHWA and FTA for approval in <b>GAP</b> District MPO Liaison emails the MPO the signed <b>Cost Analysis Certification Statement</b> for inclusion in the final UPWP. Then, the MPO uploads the final UPWP, including the Cost Analysis Certification Statement in GAP.	June 1
<b>Authorization</b>	District executes FDOT/MPO Agreement. District MPO Liaison prepares Contract Status Change form, requesting that the contract be placed in Status 10.	Early June- June 15
<b>Authorization</b>	District MPO Liaison receives the first authorization notification from the Central Office PL Funds Coordinator.	June 15
<b>Authorization</b>	<b>Critical Milestone:</b> If FHWA and FTA have not approved an MPO's UPWP by <b>June 15</b> , there will not be sufficient time to encumber the funds and issue a Letter of Authorization to the MPO before <b>June 30</b> .	June 15
<b>Authorization</b>	Funds must be authorized and encumbered before <b>July 1</b> . For the detailed steps to authorize funds, see Section 3.2.7 Programming and Authorizations.	Before June 30

### 3.2.1 Preparing to Update the UPWP

During the new UPWP development years, the District MPO Liaison will begin early coordination and provide technical assistance to MPOs no later than **January**. The Districts are encouraged to initiate a “kickoff” meeting with their respective MPOs. If schedules and time permits, it is also a best practice to include FHWA, FTA, and other transportation partners to attend the kickoff meeting. As a reminder, FDOT should provide the following information to MPOs at the beginning of the UPWP development cycle:

- ❖ **OPP:** Planning Emphasis Areas (PEA) (available in early **December**). FDOT may not create new state PEAs each UPWP development cycle but will share existing federal and state PEAs that are still applicable;
- ❖ **The Metropolitan Planning (PL) Funds Coordinator:** PL Balance; and
- ❖ **District MPO Liaison:** Regional Projects.

The MPO must develop the UPWP using the process documented in its PPP, consistent with [23 CFR 450.316](#).

### 3.2.2 Contents and Format

This section provides the general format and content for a UPWP that meets FHWA and FTA standards. FDOT also developed template budget tables and a Guide for UPWP Development to aid in UPWP development, available in the Partner Library on the [Metropolitan Planning Organization \(MPO\) Partner Site](#). The information in this chapter and the budget tables and guide assist MPOs in developing a UPWP. Other UPWP formats may also be acceptable, provided they meet all federal requirements and provide the information listed in the following sections.

**Figure 3.2** shows the recommended sections for a UPWP. The UPWP should include a cover page, introduction, a section on the organization and management of the MPO, a section describing tasks or activities the MPO will perform, and funding tables by task and fund source. The following sections describe what is required and recommended for an MPO to include each section of the UPWP.

Figure 3.2 UPWP Content



The UPWP shall include a description of the work to be accomplished and the cost estimates for each activity [\[23 CFR 420.111\(b\)\(1\)\]](#). The cost estimates must be broken out by fiscal year.

MPOs are encouraged (and MPOs in Transportation Management Areas [TMA] are required) to include cost estimates for transportation planning, research, development, and technology transfer-related activities funded with local, state, or federal funds other than those authorized under [23 CFR 420.111](#).

The following information should be provided for each planning study:

- ❖ Name of the study and a short description of work to be accomplished;
- ❖ The cost, or the approximate cost, of the study;
- ❖ The source(s) of funding used to pay for the study; and
- ❖ The lead agency that is conducting the study.

MPOs must include districtwide studies if they are specific to the MPO's location as an informational item. Districtwide studies that are not corridor or location-specific, such as a districtwide traffic collection effort, need not be included in the UPWP.

If an MPO transfers FHWA funds to an agency/local government for a planning study, it must be reflected as a **task** in the UPWP.

Project Development and Environment (PD&E) studies are not considered planning studies, so they are in the MPO's TIP. Therefore, PD&E studies should not be included in the MPO's UPWP.



### 3.2.2.1 Cover Page

The Cover Page must include:

- ❖ MPO name, address, and website;
- ❖ Catalog of Federal Domestic Assistance number (FHWA: 20.205, FTA 5305(d): 20.505);
- ❖ Identification of agencies providing funds for the UPWP;
- ❖ Financial Project Number for each contract shown in UPWP;
- ❖ Federal Award Identification Number for FHWA contracts (or the Federal Aid Project Number);
- ❖ State Fiscal Years the UPWP covers;
- ❖ Statement of nondiscrimination;
- ❖ DRAFT UPWP: Adoption date and space for revision dates; and
- ❖ FINAL UPWP: Adoption date and space for revision dates.

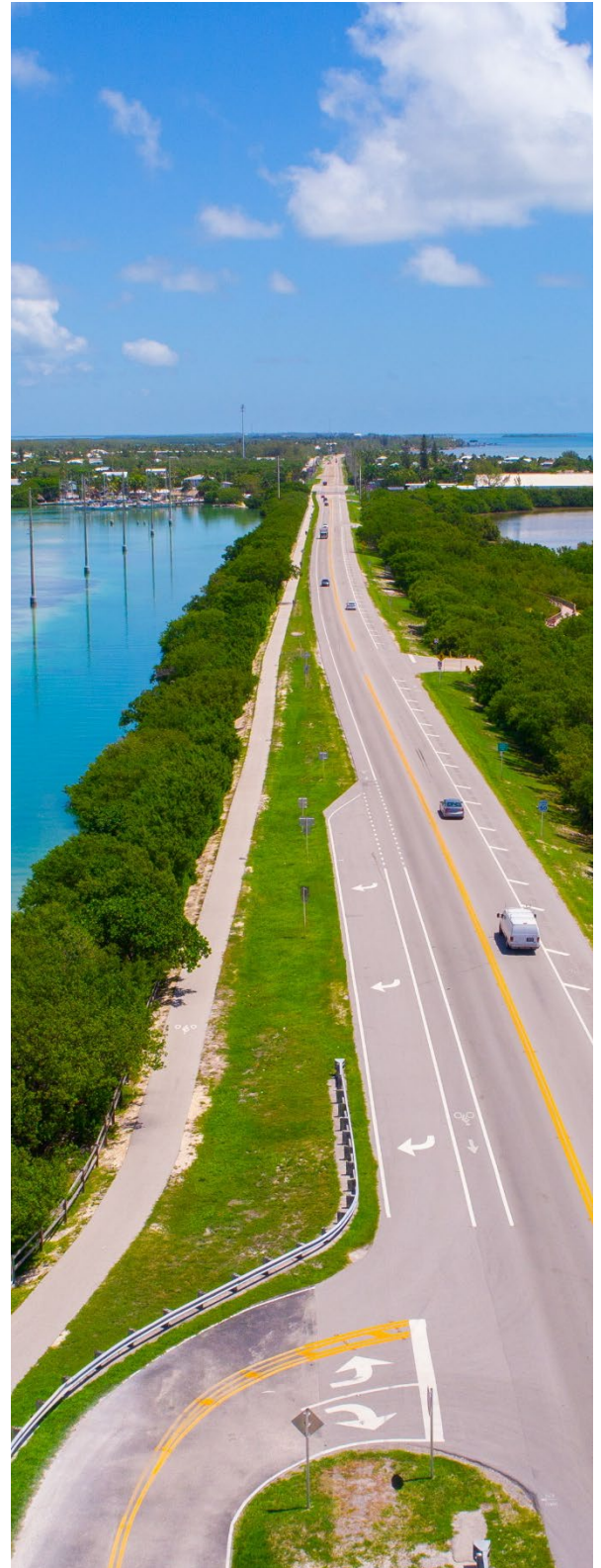


### 3.2.2.2 Cost Analysis Certification Statement

The UPWP must include a Cost Analysis Certification Statement ([Form No. 525 010-06](#)) signed by the District MPO Liaison to attest to the allowability, reasonableness, and necessity of the costs presented in the UPWP ([s.216.3475, FS](#)). This form is available for download from the [FDOT Procedural Document Library](#). This certification statement is a state statutory requirement enforced by the State of Florida Department of Financial Services. The signature by the District MPO Liaison indicates the completion of a cost analysis on the costs presented in the UPWP, as required by the state statute. This statement is to be signed by the District MPO Liaison for each of the following actions:

- ❖ Following the adoption of the UPWP and before the execution of the FDOT/MPO Agreement
- ❖ Following an MPO Board action amending the UPWP and before execution of the Amendment to the FDOT/MPO Agreement
- ❖ Following all UPWP modifications

The date of signature on this statement must align with the date of the last action taken on the UPWP. MPOs and District MPO Liaisons are responsible for maintaining records related to all actions taken on the UPWP, including completed cost analyses. These documents should be uploaded to the [GAP](#). The [GAP](#) system is described in detail in [Section 3.2.6 UPWP Review and Approval](#).



### 3.2.2.3 Introduction

The Introduction section must include the following items:

- ❖ A brief definition and purpose of the UPWP.
- ❖ An overview of the status of current comprehensive transportation planning activities.
- ❖ Identification and discussion of the planning priorities for the metropolitan planning area. For example, suppose a metropolitan planning area is experiencing a significant rate of growth. In that case, appropriate planning priorities must be identified to address increased development, traffic volumes, and planning for the area's future transportation system.
- ❖ A description of the transportation-related air quality planning activities (if applicable) anticipated in the nonattainment or maintenance area regardless of funding sources or agencies conducting air quality activities.
- ❖ Planning tasks to be performed with funds under [Title 23, USC](#) and [49 USC 53](#).
- ❖ A description of the public participation process used in developing the UPWP.
- ❖ A matrix or narrative identifying how each task relates to the Federal Planning Factors and the State Planning Emphasis Areas available when the MPO develops the UPWP. Federal Planning Factors and State PEAs may not change between UPWP cycles."
- ❖ A discussion and definition of "soft match" and the amount (both as a total and percent) of the "soft match" for the federal funds in the UPWP (the soft match percentage can be found in Part III, Chapter 23 of the [Work Program Instructions](#)).



- ❖ When discussing Consolidated Planning Grant (CPG) participation, MPOs are encouraged to include the following language in the UPWP introduction:

“The FDOT and the (insert MPO name) participate in the Consolidated Planning Grant. The CPG enables FDOT, in cooperation with the MPO, FHWA, and FTA, to annually consolidate Florida’s FHWA PL and FTA 5305(d) metropolitan planning fund allocations into a single grant that the FHWA Florida Division administers. These funds are annually apportioned to FDOT as the direct recipient and allocated to the MPO by FDOT utilizing formulas approved by the MPO, FDOT, FHWA, and FTA by [23 CFR 420.109](#) and [49 USC 53](#). The FDOT is fulfilling the CPG’s required 18.07% non-federal share (match) using Transportation Development Credits as permitted by [23 CFR 120\(j\)](#) and [FTA C 8100.1D](#)”.

- ❖ When discussing the “soft match,” MPOs are encouraged to include the following language in the UPWP Introduction:

“[Section 120 of Title 23, USC](#)., permits a state to use certain toll revenue expenditures as a credit toward the non-federal matching share of all programs authorized by [23 USC 120](#) (except Emergency Relief Programs) and for transit programs authorized by [49 USC 53](#). This “soft match” provision allows the federal share to be increased up to 100% to the extent credits are available. The “soft match” amount being utilized to match FHWA funding in the UPWP is \_\_\_\_\_% of FHWA program funds for a total of \$\_\_\_\_\_.”

### 3.2.2.4 Organization and Management

The Organization and Management section consists of a narrative that discusses the following items:

- ❖ Identification of participants and a brief description of their respective role(s) in the UPWP metropolitan area transportation planning process;
- ❖ Discussion of appropriate FDOT/MPO Agreements, including date executed;
- ❖ Identification and discussion of operational procedures and bylaws, including date executed;
- ❖ Any required forms, certifications, and assurances; and
- ❖ The MPO’s approved indirect cost rate (if applicable).

### 3.2.2.5 UPWP Work Elements/Tasks

The Work Elements/Tasks describe the major work products and tasks the MPO proposes to undertake. Several Work Element/Task examples are provided below. These examples are not intended to be all-inclusive. An MPO may include additional elements or use different names.

- ❖ **Administration and Management.** Tasks required to manage the transportation planning process on a continual basis, including program administration, development, review and reporting, anticipated staff development, and an annual single audit. This task can also include addressing a federal TMA Certification, conducting the FDOT annual certifications, or participating in US Census activities. For ease of budgeting, fund encumbering, and invoicing, it is highly recommended that MPOs include all administrative costs for the entire UPWP in one administrative task (or group of subtasks).
- ❖ **Data Development and Management.** Tasks include monitoring area travel characteristics and factors affecting travel, such as socioeconomic data, land use data, traffic data, road conditions, and human-environmental concerns and issues.
- ❖ **Short Range Planning.** Tasks for the development and management of the TIP. This task could also include asset management plans or performance management.
- ❖ **Long Range Planning.** Tasks for developing the LRTP. This task could include comprehensive plan elements, CMPs, or mode-specific plans.
- ❖ **Special Studies.** Tasks related to non-recurring planning projects or activities that do not fit easily into other categories, such as feasibility studies, corridor studies, municipal plans, or resiliency/sustainability studies.
- ❖ **Public Outreach.** Tasks to implement the MPO's PPP during the development of the UPWP, LRTP, TIP, and other plans and programs as required.
- ❖ **MPO Regional Activities.** Tasks that involve transferring funds between MPOs and FDOT to conduct regional planning activities.

Generally, planning tasks are activities that are not considered to be administrative tasks. Planning activities related to transit, electric vehicles, infrastructure, short-range transportation planning (including the CMP), Transportation Disadvantaged, intermodal/multimodal planning, Intelligent Transportation Systems, and air quality planning shall be included when applicable. The UPWP should address any issues identified during the MPO's most recent certification review and specify the actions the MPO will take to address them.

For ease of budgeting and invoicing purposes, it is highly recommended that MPOs include all administrative costs for the UPWP on one administration task or group of tasks. If done correctly, all administrative and overhead costs would be consolidated into one task (or group of tasks), and the remaining tasks in the UPWP would include the costs for personnel services, professional services, and travel.

### 3.2.2.5.1 TASK DESCRIPTION

---

Each task in the UPWP should include the following:

- ❖ Task number and title;
- ❖ Purpose;
- ❖ Previous work completed;
- ❖ Required activities;
  - How the task will be performed;
  - Who will perform the task (e.g., the MPO, state, public transportation operator, local government, or consultant);
- ❖ Responsible agency or agencies, i.e., who manages the contract (if being performed by a consultant);
- ❖ A schedule that adequately describes the activities that will take place during the year(s), including:
  - A schedule of milestones or benchmarks to be used to measure progress;
  - End product(s);
  - Estimated completion date(s); and
- ❖ Proposed funding source(s) with anticipated fiscal year and budget line item costs.



An example of a task description is shown below in **Figure 3.3**.

**Figure 3.3 Sample Task Description for "Administration Task"**

Task 1.1 Administration	
<b>Purpose:</b>	
To properly manage and carry out the MPO area's continuous, cooperative, and comprehensive metropolitan transportation planning process.	
<b>Previous Work Completed:</b>	
Preparation and distribution of planning documents. Technical assistance and preparation of documents for MPO Board and committee meetings. Coordination with federal, state, and local partners. Preparation of contracts and agreements. Preparation of certification documents. Attendance at workshops and training sessions.	
<b>Required Activities:</b>	
<ul style="list-style-type: none"> <li>❖ Technical assistance and staff support to MPO Policy Board and committees.</li> <li>❖ Prepare and distribute MPO materials (agenda packages, meeting minutes, resolutions, plans, documents, etc.).</li> <li>❖ Coordination with partner agencies, including FDOT, and support staff for joint meetings.</li> <li>❖ Preparation and participation in annual Joint State-MPO Certification and quadrennial TMA Certification.</li> <li>❖ Prepare and submit progress reports and invoices.</li> </ul>	<ul style="list-style-type: none"> <li>❖ Review and update agreements and MPO administrative documents.</li> <li>❖ Maintain financial records and perform an annual single audit.</li> <li>❖ MPO staff and Board member travel and participation at general trainings, conferences, and meetings, including those of the MPOAC.</li> <li>❖ Select and manage consultant support.</li> <li>❖ Purchase office supplies, postage, and equipment.</li> </ul>
<b>End Product:</b>	<b>Completion Date:</b>
MPO Board and committee meetings	Monthly
Joint State-MPO Certification	Jan. Year 1; Jan. Year 2
Invoices and progress reports	Quarterly
Annual single audit	Nov. Year 1; Nov. Year 2
MPOAC and General meetings, workshops, trainings	As needed
Maintenance of financial records	Ongoing
<b>Responsible Agency: MPO</b>	

[Title 23 CFR 450.308\(c\)](#) requires the UPWP to identify the work proposed for the next one to two years by major activity and task in sufficient detail to indicate who will perform the work, as well as the schedule for completing the work, the resulting products, the proposed funding by activity/task, a summary of the total amounts and sources of federal funds, and the non-federal match when using FTA funds. The local contribution must also be shown if an MPO uses local funds.

### 3.2.2.5.2 TASK BUDGET TABLE

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A budget table is required for all tasks in the UPWP. Specific line items must be detailed enough for the District MPO Liaison to analyze costs. The table shall include detailed line-item costs to determine the overall costs for each task using the following budget categories:

- ❖ Personnel Services;
- ❖ Consultant Services;
- ❖ Travel;
- ❖ Other Direct Expenses; and
- ❖ Indirect Expenses (only applicable to MPOs reimbursed for indirect costs using an indirect rate).

Task budget tables will reflect slightly different information depending on whether the MPO is reimbursed for an indirect rate. For MPOs charging an indirect rate, the indirect rate must be applied consistently to each task.

Below are example budget tables. Please note that these examples' indirect rates, budget line items, and costs are for **illustrative purposes** only. MPOs should align the content of the budget tables with their existing accounting systems and budgets.

Figure 3.4 Sample Task Work Sheet for “Administration Task” – MPO Charging All Actual Costs

Task 1.1. Administration							
Year 1							
Fund Source	FHWA		FTA 5305(d)			Trans Disad.	FY 22-23 Total
Source Level	PL	SU	Federal	State	Local		
Contract Number	GXXXX		GXXXB			XX	
Personnel (salary and benefits)	\$108,360	-	\$22,738	\$4,700	\$4,700	-	\$140,498
Consultant	-	-	-	-	-	-	-
Travel Expenses	\$7,200	-	\$1,440	-	-	-	\$8,640
Direct Expenses	\$20,000	-	\$5,000	-	-	-	\$25,000
Supplies	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-
<b>Total</b>	\$135,560	-	\$29,178	\$4,700	\$4,700	\$0	\$174,138
Year 2							
Fund Source	FHWA		FTA 5305(d)			Trans Disad.	FY 23-24 Total
Source Level	PL	SU	Federal	State	Local		
Contract Number	GXXXX		GXXXB			XX	
Personnel (salary and benefits)	\$108,360	-	\$22,738	\$4,700	\$4,700	-	\$140,498
Consultant	-	-	-	-	-	-	-
Travel Expenses	\$7,200	-	\$1,440	-	-	-	\$8,640
Direct Expenses	\$20,000	-	\$5,000	-	-	-	\$25,000
Supplies	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-
<b>Total</b>	\$135,560	-	\$29,178	\$4,700	\$4,700	\$0	\$174,138

Figure 3.5 Sample Task Work Sheet for “Administration Task” – MPO Charging 25% Indirect Rate

Task 1.1. Administration							
Year 1							
Fund Source	FHWA		FTA 5305(d)			Trans Disad.	FY 22-23 Total
Source Level	PL	SU	Federal	State	Local		
Contract Number	GXXXX		GXXXB			XX	
Personnel (salary and benefits)	\$108,360	–	\$22,738	\$4,700	\$4,700	–	\$140,498
Consultant	–	–	–	–	–	–	–
Travel Expenses	\$7,200	–	\$1,440	–	–	–	\$8,640
Indirect Expenses	\$28,890	–	\$6,044.50	\$1,175	\$1,175	–	\$37,284.50
Supplies	–	–	–	–	–	–	–
Equipment	–	–	–	–	–	–	–
<b>Total</b>	<b>\$144,450</b>	<b>\$0</b>	<b>\$30,223</b>	<b>\$5,875</b>	<b>\$5,875</b>	<b>\$0</b>	<b>\$186,423</b>
Year 2							
Fund Source	FHWA		FTA 5305(d)			Trans Disad.	FY 23-24 Total
Source Level	PL	SU	Federal	State	Local		
Contract Number	GXXXX		GXXXB			XX	
Personnel (salary and benefits)	\$108,360	–	\$22,738	\$4,700	\$4,700	–	\$140,498
Consultant	–	–	–	–	–	–	–
Travel Expenses	\$7,200	–	\$1,440	–	–	–	\$8,640
Indirect Expenses	\$28,890	–	\$6,044.50	\$1,175	\$1,175	–	\$37,284.50
Supplies	–	–	–	–	–	–	–
Equipment	–	–	–	–	–	–	–
<b>Total</b>	<b>\$144,450</b>	<b>\$0</b>	<b>\$30,223</b>	<b>\$5,875</b>	<b>\$5,875</b>	<b>\$0</b>	<b>\$186,423</b>



Figure 3.6 Sample Task Work Sheet for “Planning Task” – MPO Charging Actual Costs

Task 4.1. Transportation Improvement Program							
Year 1							
Fund Source	FHWA		FTA 5305(d)			Trans Disad.	FY 22-23 Total
Source Level	PL	SU	Federal	State	Local		
Contract Number	GXXXX		GXXXB			XX	
Personnel (salary and benefits)	\$15,000	–	\$10,000	\$1,250	\$1,250	–	\$27,500
Consultant	\$5,000	\$5,000	–	–	–	–	\$10,000
Direct Expenses	\$1,000	–	–	–	–	–	\$1,000
<b>Total</b>	<b>\$20,000</b>	<b>\$5,000</b>	<b>\$10,000</b>	<b>\$1,250</b>	<b>\$1,250</b>	<b>–</b>	<b>\$38,500</b>
Year 2							
Fund Source	FHWA		FTA 5305(d)			Trans Disad.	FY 23-24 Total
Source Level	PL	SU	Federal	State	Local		
Contract Number	GXXXX		GXXXB			XX	
Personnel (salary and benefits)	\$15,000	–	\$10,000	\$1,250	\$1,250	–	\$27,500
Consultant	\$5,000	\$5,000	–	–	–	–	\$10,000
Direct Expenses	\$1,000	–	–	–	–	–	\$1,000
<b>Total</b>	<b>\$20,000</b>	<b>\$5,000</b>	<b>\$10,000</b>	<b>\$1,250</b>	<b>\$1,250</b>	<b>–</b>	<b>\$38,500</b>

Figure 3.7 Sample Task Work Sheet for “Planning Task” – MPO Charging 25% Indirect Rate

Task 4.1. Transportation Improvement Program							
Year 1							
Fund Source	FHWA		FTA 5305(d)			Trans	FY 22-23 Total
Source Level	PL	SU	Federal	State	Local	Disad.	
Contract Number	GXXXX		GXXXB			XX	
Personnel (salary and benefits)	\$15,000	–	\$10,000	\$1,250	\$1,250	–	\$27,500
Consultant	\$5,000	\$5,000	–	–	–	–	\$10,000
Indirect Expenses	\$5,000	\$1,250	\$2,500	\$312.50	\$312.50	–	\$18,750
<b>Total</b>	<b>\$25,000</b>	<b>\$6,250</b>	<b>\$12,500</b>	<b>\$1,563</b>	<b>\$1,563</b>	<b>\$0</b>	<b>\$56,250</b>
Year 2							
Fund Source	FHWA		FTA 5305(d)			Trans	FY 23-24 Total
Source Level	PL	SU	Federal	State	Local	Disad.	
Contract Number	GXXXX		GXXXB			XX	
Personnel (salary and benefits)	\$15,000	–	\$10,000	\$1,250	\$1,250	–	\$27,500
Consultant	\$5,000	\$5,000	–	–	–	–	\$10,000
Indirect Expenses	\$5,000	\$1,250	\$2,500	\$312.50	\$312.50	–	\$18,750
<b>Total</b>	<b>\$25,000</b>	<b>\$6,250</b>	<b>\$12,500</b>	<b>\$1,563</b>	<b>\$1,563</b>	<b>\$0</b>	<b>\$56,250</b>

### 3.2.2.6 Summary Budget Tables

The following summary budget tables shall be included in the UPWP. The summary budget tables must show funds by each fiscal year. Examples are shown on the following pages.

- ❖ **Figure 3.8 MPO/TPO Summary Budget Table** identifies participating agencies (e.g., FHWA, FTA, FDOT, local governments) with respective funding commitments by task with line and column totals. The amount billed to consultants must be identified in the table. The table must identify the amount by fund type if the MPO uses a mixture of fund types for consultant work (e.g., PL, 5303, and 5307). The amount of soft match by task must be reflected on this table, although it should be identified as a non-cash match. FTA 5305(d) funds authorized on a PTGA before the CPG was implemented are shown separate from FHWA PL funds because they are not part of the CPG.
- ❖ **Figure 3.9 MPO/TPO Funding Sources Table** lists each funding source by fiscal year with line and column totals. FDOT will soft match the CPG funds and any other FHWA funds that use toll revenue expenditures as a credit toward the non-federal matching funds. The amount of soft match by task must be reflected in this figure, although it should be clearly identified as a non-cash match. Other fund sources, such as FTA 5305(d) funds on a PTGA before the CPG was implemented, had a hard state and local match.



Figure 3.8 MPO/TPO Summary Budget Table

Funding Source	CTD		FHWA		FTA 5305(d)	
Contract	XX		GXXXX		GXXXB	
Fiscal Year	Year 1	Year 2	Year 1	Year 2	Year 1	Year 2
Total Budget	\$ 39,224	\$ 39,224	\$ 590,500	\$ 590,500	\$ 97,784	\$ 97,784
<b>Task 1 Administration and Management</b>						
Personnel (salary and benefits)	\$ -	\$ -	\$ 101,500	\$ 101,500	\$ -	\$ -
Consultant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Travel	\$ -	\$ -	\$ 11,500	\$ 11,500	\$ -	\$ -
Direct Expenses	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ -	\$ -
Indirect Expenses		\$ -	\$ -	\$ -	\$ -	\$ -
Supplies		\$ -	\$ -	\$ -	\$ -	\$ -
Equipment		\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 128,000</b>	<b>\$ 128,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Task 2 Data Development and Management</b>						
Consultant	\$ -	\$ -	\$ 138,500	\$ 138,500	\$ 12,000	\$ 12,000
<b>Task 3 Short Range Planning</b>						
Consultant	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ 6,000	\$ 6,000
<b>Task 4 Long Range Planning</b>						
Consultant	\$ -	\$ -	\$ 28,500	\$ 28,500	\$ -	\$ -
<b>Task 5 Special Studies</b>						
Consultant	\$ 39,224	\$ 39,224	\$ 208,500	\$ 208,500	\$ 79,784	\$ 79,784
<b>Task 6 Public Outreach</b>						
Personnel (salary and benefits)	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ -	\$ -
<b>7 MPO Regional Activities</b>						
Personnel (salary and benefits)	\$ -	\$ -	\$ 22,000	\$ 22,000	\$ -	\$ -
<b>Total</b>	<b>\$ 39,224</b>	<b>\$ 39,224</b>	<b>\$ 590,500</b>	<b>\$ 590,500</b>	<b>\$ 97,784</b>	<b>\$ 97,784</b>



Figure 3.9 MPO/TPO Funding Sources Table

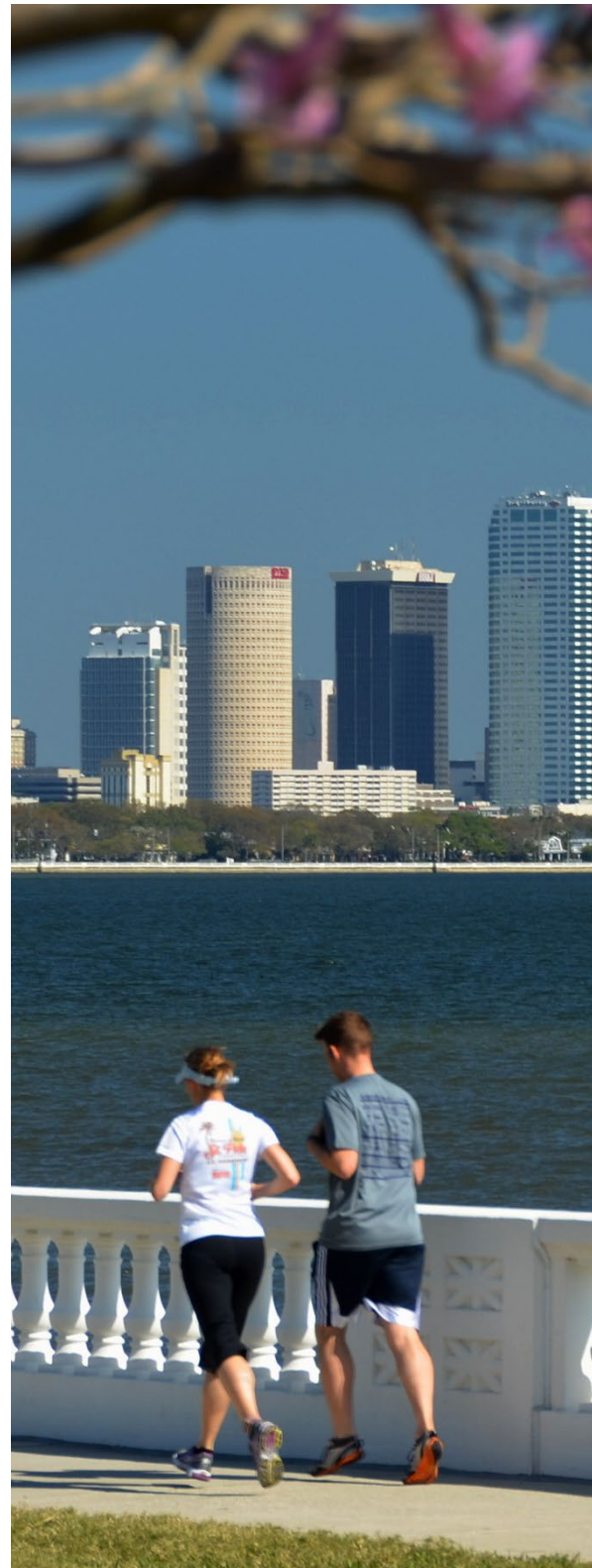
Contract	Funding Source	Source Level	Year 1	Year 2	Year 1 Funding Source				Year 2 Funding Source			
					Soft Match <sup>a</sup>	Federal	State	Local	Soft Match	Federal	State	Local
XX	CTD	State	\$39,224	\$39,224	\$-	\$-	\$39,224	\$-	\$-	\$-	\$39,224	\$-
		CTD	\$39,224	\$39,224	\$-	\$-	\$39,224	\$-	\$-	\$-	\$39,224	\$-
		Total										
GXXXX	FHWA	PL	\$487,500	\$487,500	\$107,520.14	\$487,500.00	\$-	\$-	\$107,520.14	\$487,500.00	\$-	\$-
		SU	\$103,000	\$103,000	\$22,717.08	\$103,000.00	\$-	\$-	\$22,717.08	\$103,000.00	\$-	\$-
		FHWA Total	\$590,500	\$590,500	\$130,237	\$590,500	\$-	\$-	\$130,237	\$590,500	\$-	\$-
GXXXXB	FTA 5305(d)	Federal	\$81,487	\$81,487	\$-	\$81,487.00	\$-	\$-	\$-	\$1,487.00	\$-	\$-
		Local	\$8,149	\$8,149	\$-	\$-	\$-	\$8,148.70	\$-	\$-	\$-	\$8,148.70
		State	\$8,149	\$8,149	\$-	\$-	\$8,148.70	\$-	\$-	\$-	\$8,148.70	\$-
		FTA 5305(d)	\$97,784	\$97,784	\$-	\$81,487	\$8,149	\$8,149	\$-	\$81,487	\$8,149	\$8,149
		Total										
<b>Total</b>			<b>\$727,508</b>	<b>\$727,508</b>	<b>\$130,237</b>	<b>\$671,987</b>	<b>\$47,373</b>	<b>\$8,149</b>	<b>\$130,237</b>	<b>\$671,987</b>	<b>\$47,373</b>	<b>\$8,149</b>

<sup>a</sup> FDOT noncash match.

### 3.2.2.7 Regional Activities

Any tasks where participating MPOs will use **PL or STBG funds to support regional planning activities** that result in the transfer of funds between MPOs will need to show funding and activity descriptions in their UPWPs uniformly. This also applies to FTA 5305(d) funds that become PL as part of the CPG. All MPOs must show the same “End Product,” summarizing the planning activities and showing the amount on a separate line item on the Regional Activities Table and Regional Accounting Table, with a uniform short description identifying the lead MPO. All MPOs must also show the funds being transferred in their UPWPs.

The MPO Regional Activities and All Regional Accounting tables should be used to show incoming and outgoing funds for regional tasks involving transferring funds between MPOs. These tables are only for tasks that require the physical transfer of funds. This does not include shared costs (e.g., health benefits for MPO staff) or activities that do not result in the transfer of funds or participation of a single MPO in coordination with other regional entities (e.g., attendance at MPO Advisory Council or Florida Transportation Commission meetings, or MPOAC dues). Regional tasks must be supported by a Memorandum of Understanding (MOU) signed by all participating MPOs. Funds are authorized in the UPWP but are encumbered via contracts. Depending on the source, funds may need to be on separate contracts.



See the [UPWP Guide for Development](#) for a detailed discussion on how to represent regional activities that involve a transfer of funds in the UPWP. The following sections describe the MPO Regional Activities and All Regional Accounting tables.

### 3.2.2.7.1 MPO REGIONAL ACTIVITIES TABLE

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The Regional Activities Table captures the funds the MPO transfers to other agencies (e.g., other MPOs, FDOT) and funds it receives from other agencies for regional activities. The table summarizes the total amount of funds by source and the activities for which the funds will be used. Within the UPWP document, include a legend or footnote for the table stating how the incoming and outgoing funds are formatted. For example, include a footnote showing a different font for incoming funds and a different font depicting outgoing funds, which are formatted a certain way.

### 3.2.2.7.2 ALL REGIONAL ACCOUNTING TABLE

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The All Regional Accounting Table summarizes the lead agency for regional tasks, and all funding contributed to regional activities by fund source. This table must be consistent with all MPOs participating in regional activities. Within the UPWP document, include a legend or footnote for the table stating how the incoming and outgoing funds are formatted.

## 3.2.3 Attachments

### 3.2.3.1 Statements and Assurances

The UPWP must include several statements and assurances that must be signed and submitted with the final UPWP. These statements cover the areas of debarment, disadvantaged business enterprises, lobbying, and Title VI/nondiscrimination, as described below. UPWP Statements and Assurances ([Form No. 525-010-08](#)) are available through the [FDOT Procedural Document Library](#).

- ❖ **Debarment and Suspension Certification.** This statement assures that FHWA funds have not been used for procurement from persons who have been debarred or suspended by the provisions of [49 CFR 32.630](#). It is recommended that each MPO coordinate with their legal counsel on this item.
- ❖ **Lobbying Certification for Grants, Loans, and Cooperative Agreements.** Under [31 USC 1352](#), the MPO must annually certify to FHWA that no appropriated federal funds are being used to influence or attempt to influence (lobby) any member of Congress or their employees in

connection with the awarding of any contract, grant, loan, cooperative agreement, or the extension, continuation, renewal, amendment, or modification of any existing contract, grant loan, or cooperative agreement.

- ❖ If any funds other than federally appropriated funds have been, or will be, paid to any person for influencing, or attempting to influence, a member of Congress or its employees in connection with a federal contract, grant, loan, or cooperative agreement, the MPO must, in accordance, complete [Standard Form LLL – Disclosure Form to Report Lobbying to serve as the Lobbying Certification Statement](#).
- ❖ The MPO Chairperson must sign the [Certificate for Contracts, Grants, Loans, and Cooperative Agreements](#) for all federal grants over \$100,000 annually. This statement must also be included in the UPWP.
- ❖ **Disadvantaged Business Enterprise (DBE) Utilization.** This statement certifies that the MPO and its consultants will comply with federal requirements regarding the participation of DBEs in federally awarded contracts.
- ❖ **Title VI/Nondiscrimination Assurance.** As a subrecipient of FDOT, each MPO must sign a Title VI/Nondiscrimination Assurance with the state to ensure compliance with Title VI and other nondiscrimination authorities. The Nondiscrimination Agreement acts as the MPO's Title VI Plan under [23 CFR Part 200](#) and [FHWA's Title VI Implementation Guide](#). It includes all Title VI requirements an MPO agrees to take on in return for receiving Planning funds from the State. The Title VI Nondiscrimination Assurance is included in the UPWP Statements and Assurances ([Form No. 525-010-08](#)) and is available through the [FDOT Procedural Document Library](#). The Title VI/Nondiscrimination Assurance must be signed every two years with the other UPWP Statements and Assurances or when the MPO changes executive leadership.

### *3.2.3.2 MPO Adopted Travel Policy*

If the MPO has adopted a travel policy other than the FDOT travel policy, the MPO must include the policy as an appendix to the UPWP. This gives the District MPO Liaison the information needed to review and process invoices. The MPO Board must approve travel policies [\[s.112.061\(14\), FS\]](#). If the MPO follows the FDOT travel policy, refer to FDOT's [Disbursement Handbook for Employees and Managers](#).



### *3.2.3.3 Cost Allocation Plan and Certificate of Indirect Costs*

If the MPO has an approved Cost Allocation Plan, the MPO must include the plan as an appendix to the UPWP. This gives the District MPO Liaison the information needed to review and process invoices. Please see **Section 3.3.4 Indirect Cost Rate** for details on Cost Allocation Plans.

### *3.2.4 UPWP Amendments to Add Funds to the Current UPWP*

UPWP amendments adding funds to the current UPWP must be approved by the MPO by **March 15** and submitted to the District by **April 1**. The District MPO Liaison will coordinate with the MPO and FDOT legal to amend the FDOT/MPO Agreement. The FDOT/MPO Agreement Amendment can be found in the [PDL](#).

### *3.2.5 UPWP Amendments for Funds the MPO Chose to De-Obligate Before UPWP Closeout*

**De-obligation** can occur twice in a UPWP cycle. MPOs initiate de-obligation of funds from the current UPWP in the **spring** of year two of the current UPWP to make the funds available in year one of the next new two-year UPWP. MPOs initiate UPWP **closeout** after **July 1**, after the old two-year UPWP ends and a new two-year UPWP takes effect. Part of this process includes de-obligating unexpended funds. More information can be found in **Section 3.4.1 UPWP Amendment for Funds the MPO Chose to De-obligate at Closeout**.

The funds will be available in year one of the new UPWP but not to the MPO until the funds are re-authorized. The process begins in **March** of the second year of the current UPWP while the MPO is developing the new UPWP, with the MPO notifying the District MPO Liaison of the total amount of funds the MPO plans to de-obligate. The District and MPO should keep in mind the following:

- ❖ MPOs must process a UPWP amendment that FHWA approves before funds can be unencumbered and de-obligated. This amendment removes funds from the second year of the current UPWP to be added to year one of the new UPWP. Refer to [Technical Memorandum 19-03REV](#) for more information on how to process amendments.
- ❖ MPOs should not include **anticipated** de-obligated funds in the draft of the new UPWP. De-obligated funds can only be included in the draft of the new UPWP once an amendment to remove the funds from the current UPWP has been processed. If the funds are not included in the final new UPWP by **July 1**, the MPO must process another amendment to add those funds to the new UPWP.

- ❖ Funds will be available after the approval of the roll-forward budget amendment, typically in **September** or **October**. The funds must be re-authorized before the MPO can spend them.
- ❖ **De-obligation also occurs during UPWP closeout.** That process is discussed in **Section 3.4 UPWP Closeout**.

**Unencumbering** is the Department's process for freeing up funds and budgets programmed for a project. **De-obligating** is the permission given by the federal agency to remove unexpended, authorized funds. The Department must unencumber funds before the federal agency can de-obligate them.

Detailed steps to unencumber and de-obligate funds are below.

### Step 1: MPO Notifies District MPO Liaison

By **March 15**, the MPO must notify the District MPO Liaison in writing if the MPO intends to unencumber from the second year of the current UPWP for use in year one of the new UPWP and how much money the MPO plans to unencumber/de-obligate. Care should be taken to ensure the MPO has adequate funding for the remainder of the current fiscal year before unencumbering funds.

Unencumbering releases authorized funds that the MPO does not anticipate spending by the end of the two-year UPWP. Funds are released from the current UPWP so that the MPO can add the funds in year one of the new two-year UPWP. However, the funds are separate from the initial authorization in **July**. The funds are typically available after **October** in year one of the new UPWP. If the MPO does not unencumber funds, the unspent funds go through the closeout process and will not be available to the MPO until year two of the new two-year UPWP.

### Step 2: MPO Approves and Submits A UPWP Amendment

By **April 15**, the MPO board must approve a UPWP amendment consistent with the MPO's PPP. Part of this process is amending the existing FDOT/MPO Agreement since the total funding amount on the UPWP is changing. The District MPO Liaison must prepare an amendment to the FDOT/MPO Agreement and send it to the MPO for signing with the UPWP Amendment at the MPO board meeting. The amended FDOT/MPO Agreement must include an updated fund amount. This shows the MPO is removing funds from the second year of the current UPWP for use in year one of the new two-year UPWP.

The MPO must submit the signed UPWP amendment and amended FDOT/MPO Agreement to the District MPO Liaison by **May 1**.

### *3.2.5.1 Unencumbering and De-Obligating Other STBG Funds*

Currently, each District manages STBG funds (i.e., SU, SL, SM, SN, SA), including programming SU funds for the MPO. If a District allows MPOs to de-obligate STBG funds, the process follows the same guidance as PL funds.



### 3.2.6 UPWP Review and Approval

The [Grant Application Process \(GAP\)](#) is designed to help facilitate the review of the three major documents created by the MPOs: the LRTP, TIP, and UPWP. [GAP](#) allows MPOs to submit new versions, amendments, or modifications of the UPWP for review by multiple agencies.

Based on whether the document is new, amended, or modified, the document is processed through specific workflows to coordinate courtesy or required reviews from the appropriate staff at the appropriate reviewing agency. [GAP](#) is referenced throughout this chapter as the tool MPOs should use to upload documents for review by FDOT and FHWA/FTA.

#### Step 1: MPO uploads Draft UPWP

By **March 15**, the MPO should upload the draft UPWP into [GAP](#), starting the UPWP approval process. Reviewing agencies are listed in the order below.

- ❖ District MPO Liaison (review and approve)
- ❖ OPP (review)
- ❖ FHWA District Representative (review)
- ❖ FTA District Representative (review)

If you need to contact a staff person for the agencies listed above, check the current [Metropolitan Planning Program Staff List](#).

The District MPO Liaison can distribute the draft UPWP internally within the District.

#### Step 2: District MPO Liaison Reviews Draft UPWP and Prepares New FDOT/MPO Agreement

By **April 15**, the District MPO Liaison must review the draft UPWP for format and content based on the [UPWP Checklist](#) and [MPO Handbook](#). The [UPWP Checklist](#) is available on the [MPO Partner Site](#). The District MPO Liaison must upload the checklist and complete their review in [GAP](#). The District MPO Liaison should work collaboratively with the MPO to resolve any comments.

When reviewing the UPWP, Districts should employ the following system for providing comments to indicate the level of importance:



- ❖ **Editorial:** These comments may be addressed, but such corrections would not affect approval of the document. Examples of editorial comments include grammatical, spelling, and other related errors.
- ❖ **Enhancement:** These comments may be addressed, but the document already meets the minimum requirements for approval. Enhancement comments would significantly improve the document's quality and the public's understanding. These comments may pertain to improving graphics, re-packaging the document, using plain language, reformatting for clarity, removing redundant language, suggesting alternative approaches to meet minimum requirements, etc.
- ❖ **Critical:** These comments **must** be addressed to meet minimum federal and state requirements for approval. The reviewer must identify the applicable federal or state policies, regulations, guidance, procedures, or statutes with which the document does not conform.

During their review, the District MPO Liaison will confirm the PL funding amounts against the PL Balance MADDOG report and all funds programmed for planning in the Tentative Work Program. Then, the District MPO Liaison should set up a new contract in [Contract Funds Management \(CFM\)](#) (see Desktop Procedures) and prepare the new FDOT/MPO Agreement. It is important to forward the new FDOT/MPO Agreement to the MPO by **April 15** to ensure the MPO has sufficient time for their legal review and signature at their **May** MPO Board Meeting.

### Step 3: MPO Adopts Final UPWP and Signs New FDOT/MPO Agreement

By **May 15**, the MPO must address all critical comments received on the draft UPWP, adopt the UPWP, and upload it to [GAP](#). **The MPO shall sign, but not date, the FDOT/MPO Agreement** at their **May** MPO Board meeting. FDOT will date the FDOT/MPO Agreement when the District staff sign it. The FDOT/MPO Agreement will not be fully executed until FDOT signs and dates the agreement. The signed FDOT/MPO Agreement should be emailed to the District MPO Liaison.

### Step 4: FDOT Approves the UPWP, Sends the Signed [Cost Analysis Certification Statement](#) to the MPO, and Forwards the New FDOT/MPO Agreement Signed by the MPO to District Staff for Signature.

Within **ten working days** of the MPO uploading the adopted UPWP into [GAP](#), the District MPO Liaison will review it to confirm that the MPO has addressed all critical comments noted in the UPWP Checklist. The District MPO Liaison must work cooperatively with the MPO to address any outstanding issues and

provide the MPO with the signed [Cost Analysis Certification Statement](#) to be added to the adopted UPWP.

By **June 1**, the District MPO Liaison will review and recommend approval of the adopted UPWP in [GAP](#). Then, [GAP](#) will notify FHWA/FTA that the adopted UPWP is ready for their review and approval.

Next, the District MPO Liaison will forward the FDOT/MPO Agreement to internal District staff for them to sign. After the FDOT/MPO Agreement has been fully executed, the District MPO Liaison must notify the District Financial Services Office by a Letter of Authorization and request that the contract be placed in a Status 10 (executed). The executed FDOT/MPO Agreement must be uploaded into the Florida Accountability Contract Tracking System (FACTS) (see [Desktop Procedures](#)).

The District and MPOs must be aware that **failure to meet the submittal deadlines or resolve any outstanding issues by June 30 may jeopardize approval of the adopted UPWP, resulting in funding delays.**

### Step 5: FHWA/FTA Approval

As delegated in the January 2011 Memorandum of Agreement (MOA) between FHWA, Florida Division, and FTA, Region IV for Administration of Transportation Planning and Programming, FHWA coordinates comments with FTA and approves [\[23 CFR 420.115\(a\)\]](#) the MPO's adopted UPWP on behalf of FTA. To ensure FHWA approves the UPWP before the beginning of the state fiscal year on **July 1**, the adopted UPWP must be uploaded into [GAP](#) no later than **June 1**. Once the District MPO Liaison reviews and recommends approval of the adopted UPWP in [GAP](#), [GAP](#) will notify FHWA/FTA that the final UPWP is ready for review and approval.

FHWA will send its approval letter to the District. The District shall forward the approval letter to the MPO **within ten business days**.

Should FHWA and FTA conditionally approve the adopted UPWP due to issues with specific tasks, the MPO cannot receive reimbursement of FHWA funds for those UPWP tasks until FHWA and FTA grant concurrence.

### *3.2.7 Programming and Authorizations*

All FHWA funds provided to each MPO for planning purposes for the two-year UPWP shall be programmed consistently.

Central Office’s Work Program Development and Operations Office in the Office of Work Program and Budget will establish financial project numbers for each MPO’s UPWP and program the MPO’s PL and 5305(d) funds on sequence -01 of these financial project numbers. District staff shall program all non-PL FHWA-program funds on subsequent sequences beyond -01. **Each fund type shall be programmed in its own sequence.** In other words, an MPO’s entire SU balance shall be programmed on the same sequence, regardless of the number of tasks to be funded by SU funds.

For example, if an MPO receives \$500,000 in PL funds in Year 1 and Year 2, \$15,000 in SU funds in Year 1 for two tasks, \$10,000 in SU funds in Year 2 for one task, and \$12,000 in TA funds in Year 1 for one task, the programming would reflect the following:

FPN Sequence	Fiscal Year	Fund Type	Amount
-01	Year 1	PL	\$500,000
-01	Year 2	PL	\$500,000
-02	Year 1	SU	\$15,000
-02	Year 2	SU	\$10,000
-03	Year 1	TA	\$12,000

District MPO Liaisons must consider these new programming guidelines when programming MPO funds. For further guidance, please refer to the [Work Program Instructions](#).

### 3.2.7.1 Authorization and Encumbrance Levels

Due to state budgeting restrictions and the difference between the beginning of federal and state fiscal years, MPOs receive UPWP funding through multiple authorizations over the two-year cycle, as directed by the Work Program Development and Operations Office.

District MPO Liaisons are responsible for tracking and initializing the authorization and encumbrance of non-PL FHWA funds being provided to the MPO for planning purposes. The process outlined below is the same for non-PL (generally STBG) FHWA funds.

### 3.2.7.2 Initial Authorization of FHWA Planning Funds

In **June**, the Work Program Development and Operations Office will email the District MPO Liaison notification for each MPO's first authorization amount. The first authorization is 25 percent of the MPO's annual PL allocation for the new fiscal year. With the CPG, 100 percent of FTA 5305(d) funds will be made available by **July 1** if the funds have been transferred from FTA to FHWA. The District MPO Liaison must work with the District Federal Aid Coordinator to request authorization of the first authorization amount.

The District Federal Aid Coordinator can only request authorization of funds once FHWA and FTA have approved the UPWP.

If FHWA and FTA have not approved an MPO's UPWP by **June 15**, there will not be sufficient time to encumber the funds and issue a [Letter of Authorization](#) to the MPO before **June 30**. In this case, work performed by the MPO or contracted out by the MPO before the Letter of Authorization date **cannot be** reimbursed.

The [Letter of Authorization](#) and [instructions](#) for completing it are available in the [Liaison Toolkit](#). When entering the Effective Date of Authorization in the letter, see the Notice of Approved Authorization and the FDOT Funds Approval and choose the later date. See the [Letter of Authorization instructions](#) for an example.

Once the funds have been authorized, the District MPO Liaison can encumber the funds in the [CFM](#) system (see [Desktop Procedures](#)). The encumbrance requests must be submitted by **June 15** to allow sufficient time for [CFM](#)'s review, processing, and approval before **July**.

The FDOT Funds approval generated by [CFM](#) will show a "REVIEWED" status for the first Letter of Authorization. Subsequent authorization will show "APPROVED." After legislative budget approval, the [CFM](#) System will automatically encumber funds on projects reviewed during **June**. A follow-up email will be sent to the originator stating that funds have been approved.

FHWA's Electronic Signature Document (ESD) approval will be posted on the Federal Aid Management Electronic Signature site at <https://owpb.fdot.gov/FederalAid/ElectronicSignatures.aspx>.

By **June 30**, the District MPO Liaison should have received FDOT and FHWA's ESD Funds approvals and prepared the [Letter of Authorization](#) (with [instructions](#)) in the [Liaison Toolkit](#). The [Letter of](#)



Authorization and the FDOT Funds approval are forwarded to the MPO. Then, the Letter of Authorization and FDOT Funds approval are sent to District Financial Services before finally being uploaded into FACTS (see Desktop Procedures). It is critical to have the funds encumbered and a Letter of Authorization sent to MPO so that the MPO can continue work on **July 1**.

**The MPO will not be reimbursed for expenditures incurred before the date of federal authorization of PL funds [23 CFR 420.113(a)] and the fund encumbrance.** Thus, work that could generate charges for reimbursement must not start until after the MPO receives an approval letter from the District.

### *3.2.7.3 Second Authorization and Encumbrances*

The second PL authorization will be provided after **October 1**, when the official FHWA Notice of Appropriation is received for the new federal fiscal year. The process is similar to the initial authorization. As described above, the Work Program Development and Operations Office will notify each District MPO Liaison of the amount for authorization. The District MPO Liaison will then request the District Federal-Aid Coordinator to process an authorization request. Once the District MPO Liaison has been notified that the funds have been authorized, they need to enter the encumbrance into CFM (see Desktop Procedures).

CFM will automatically email the FDOT Funds approval to the District MPO Liaison, who will then need to go to the Federal Aid Management Electronic Signature site (located at <https://owpb.fdot.gov/FederalAid/ElectronicSignatures.aspx>) to download FHWA's Funds Approval Electronic Signature Document (ESD) from FHWA. Once the District MPO Liaison has received both fund approvals, a second Letter of Authorization, with a copy of the ESD, must be sent to the MPO indicating additional PL funds are now available. The District MPO Liaison must also forward a Letter of Authorization, the CFM and FHWA fund approvals, and the CFM edit contract change summary screenshot to the District Financial Services. These documents should also be uploaded into FACTS.

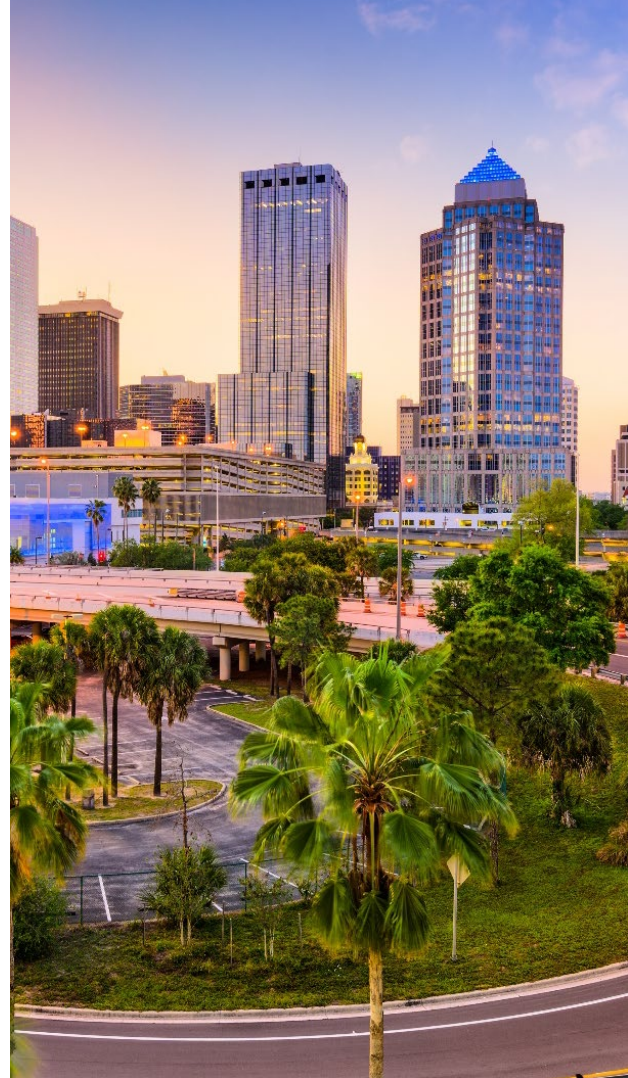


### 3.2.7.4 Additional FHWA Fund Authorizations

If a UPWP budget needs to be increased during a fiscal year, FDOT must request additional authorization from FHWA.

First, the District MPO Liaison will coordinate with the Office of Work Program and Budget in the Central Office to ensure the availability of funds. Next, the MPO will process a UPWP amendment and submit it in [GAP](#) for review and approval by FDOT and FHWA (refer to [Section 3.3.1 UPWP Revisions](#)).

After FHWA approves the UPWP amendment, the District MPO Liaison must authorize the funds in the Federal Aid Management System using the same process described above. Once FHWA authorizes the funds, the next step is to encumber them using the same method described above. Upon completion, the District MPO Liaison will send a letter to the MPO authorizing the expenditure of PL funds based on the new budget amount, along with a copy of the ESD.



### 3.3 UPWP Implementation (Year 1 and Year 2)

During the two-year UPWP cycle, instances may require the MPO to revise the UPWP after FDOT and FHWA/FTA have approved it. These revisions are handled through a modification or amendment, depending on the type of revision. MPOs share modifications with FDOT and FHWA/FTA for informational purposes only, whereas MPO Boards take action, and FDOT and FHWA/FTA approve amendments.

MPOs submit costs incurred for funds in the UPWP as invoices to FDOT for review and payment. District MPO Liaisons work with their district offices to process these reimbursement requests monthly or quarterly at the frequency determined by FDOT and the MPO.

**The following sections describe how to revise a UPWP and process MPO invoices.**

#### *3.3.1 UPWP Revisions*

UPWP revisions (which include modifications and amendments) must be submitted by the MPO to the District MPO Liaison using the [UPWP Revision Form](#). The [UPWP Revision Form](#) and [UPWP Revision Form User's Guide](#) are in the Partner Library on the [MPO Partner Site](#). The MPO must prepare and submit the amendment or modification in [GAP](#) for FDOT and FHWA/FTA review and approval in case of an amendment. The MPO may revise the UPWP for various reasons, and the following section describes the thresholds for an amendment and a modification.

In general, the District MPO Liaison and MPO must monitor for cost overruns (or potential overruns) by comparing task expenditure amounts on invoices with programmed task amounts in the UPWP. If an invoice appears to be more than what is budgeted in the UPWP, the MPO may need to process an amendment.



### 3.3.1.1 Types of UPWP Revisions

The type of UPWP revision will depend on whether the revision exceeds the UPWP amendment threshold defined in [2 CFR 200.308](#). Revisions may be budgetary, programmatic, or both and may be major or minor in scale. The MPO processes minor UPWP revisions as a modification, whereas the MPO processes more significant or major UPWP revisions as an amendment. A significant change is defined as a change to the UPWP that alters the original intent of the project or the intended project outcome.

The following section further clarifies the actions necessitating UPWP amendments.

#### Amendments

UPWP amendments are required for the following actions per [2 CFR 200.308](#) and [29 CFR 18.30](#):

- a) Any revision resulting in the need to increase or decrease the UPWP budget ceiling by adding new funding or reducing overall approved funding;
- b) Adding/deleting a task/subtask;
- c) Transferring funds between tasks/sub-tasks that exceed a combined amount greater than or equal to \$100,000 **OR** 10 percent of the total budget of that task/sub-task, whichever is more restrictive;
- d) Reducing the budget of a task/sub-task by more than 50 percent, or to the point a task/sub-task could not be accomplished as it was originally approved;
  - **Note** that **item d above** may change the task, scope, budget, and deliverables. For **item h below**, an amendment is required for any activity the MPO was previously going to complete but contracted out instead.
- e) Change in the scope or objective of the program/task, even if there is no associated budget revision (this also applies to when a task scope changes);
- f) Change in key person (the MPO staff director);
- g) Extending the period of performance past the approved work program period (i.e., no-cost time extension);



- h) Sub-awarding, transferring, or contracting out any of the activities in the UPWP;
- i) The disengagement from a project for more than three months or a 25 percent reduction in time devoted to the project by the approved project director or principal investigator; and
- j) The inclusion of costs that require prior approval (e.g., capital and equipment purchases of \$5,000 and above per unit cost).

### Financial v. Non-Financial Amendments

Both financial and non-financial amendments can occur to the UPWP. Financial amendments can change the total amount of UPWP funding or the transfer of funds between tasks, while non-financial amendments will not change funding amounts. Items E through J from the above list represent non-financial amendments.

### Modifications

UPWP changes that do not fall into the above categories may be processed as a modification.

### Key Person

Based upon the FDOT review of [2 CFR 200.308](#) and [29 CFR 18.30](#), a key person is specified in the application or federal award. For the UPWP, a key person is defined as the MPO's staff director.



### 3.3.1.2 Preparing and Approving UPWP Revisions

MPOs notify FDOT of all revisions to the UPWP. The process to prepare and approve an amendment or modification is described below. Refer to [Technical Memorandum 19-03REV](#) for details on processing a TIP modification or amendment with a UPWP revision.

#### 3.3.1.2.1 MODIFICATIONS

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The MPO informs the District MPO Liaison before modifying the UPWP. Then, the MPO will submit the UPWP modification by uploading the UPWP Revision Form and supporting documentation into [GAP](#). [GAP](#) notifies the FDOT District MPO Liaison, PL Coordinator, and FHWA/FTA of the modification even though they do not need to approve it.

#### Supporting documentation for a modification includes:

- ❖ Original and proposed Task Pages (including task budget tables)
- ❖ Fund Summary Budget Table
- ❖ Agency Participation Budget Table
- ❖ Signed Cost Analysis Certification

The District MPO Liaison shall perform the cost analysis when the MPO revises the UPWP, including amendments and modifications. This cost analysis shall be documented through signature on the Cost Analysis Statement at the front of the UPWP. **The date of the signature must reflect the latest change to the UPWP.**

#### 3.3.1.2.2 AMENDMENTS

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Like the process to submit a modification, the MPO must submit the UPWP amendment using the [UPWP Revision Form](#) and provide the following supporting documentation:

- ❖ Current and proposed Task Pages (including task budget tables)
- ❖ Fund Summary Budget Table
- ❖ Agency Participation Budget Table
- ❖ Signed Cost Analysis Certification
- ❖ MPO Meeting Agenda
- ❖ TIP Modification

### ❖ Amended FDOT/MPO Agreement

The MPO must indicate the amount of funds being increased or decreased on the UPWP Revision Form. The [UPWP Revision Form](#) and supporting documentation must be uploaded into [GAP](#) for FDOT and FHWA approval. FTA approval is required for transit funds to be used for planning. FHWA coordinates with FTA on approvals as needed.

FHWA and FTA follow the same process for approving UPWP amendments; each agency is responsible for approving amendments relevant to it.

#### *3.3.1.3 FDOT/MPO Agreement Revisions*

**All UPWP amendments involving FHWA funds also prompt an amendment to the FDOT/MPO Agreement**, as the UPWP acts as the Scope of Work for the FDOT/MPO Agreement. For this reason, MPO directors and staff have been advised to seek authority from their Board to amend the FDOT/MPO Agreement as needed upon approval of UPWP amendments. The MPO and District shall jointly execute **the FDOT/MPO Agreement Amendment (Form No. 525-010-02A)** and upload it to [GAP](#).

UPWP and FDOT/MPO Agreement amendments that increase or decrease the FHWA-approved budget of the UPWP (and thus the total budgetary ceiling of the FDOT/MPO Agreement) must be recorded in the [CFM](#) system as an **amendment** to increase (or decrease) the total budget of the contract. For example, if the UPWP and FDOT/MPO Agreement are amended to add additional PL funds, the increase in the total budgetary ceiling of the contract must be reflected in [CFM](#).

Changes to the UPWP that **do not increase or decrease** the FHWA-approved budget (both amendments and modifications) do not require recording in [CFM](#). If the UPWP is amended to reflect a major scope change or modified to reflect a shift in funding between tasks, and there is no increase in the FHWA-approved budget, then **no action is needed in [CFM](#)**.

**All contract and UPWP change documentation must be uploaded to [FDOT's Florida Accountability Contract Tracking System \(FACTS\)](#)**. As stated, amendments prompted by an increase or decrease to the FHWA budget must be recorded in [CFM](#). These amendments will already be reflected in [FACTS](#), and the documentation must be uploaded as an amendment (Change Type A).

### 3.3.2 UPWP Invoicing

The FDOT/MPO Agreement requires MPOs to submit invoices to FDOT quarterly or monthly. Quarterly means every three months (e.g., **July 1** through **September 30**, **October 1** through **December 31**, **January 1** through **March 31**, and **April 1** through **June 30**.) Invoice packages are due to the District MPO Liaison within **90 days** after the end of the reporting period, and final reports are due **90 days** after the second year of the two-year UPWP. At a minimum, the invoice package must include:

- ❖ An invoice using the required format reflected in the section below;
- ❖ An itemized expenditure detail report; and
- ❖ A progress report.

Each of these items is discussed below. Additional documentation may be required to be submitted at the time of invoice, as determined by the District MPO Liaison.

#### 3.3.2.1 Invoice

The invoice reflects the budgeted amounts, amounts due by task, and critical contract information. An invoice template is available for download in the Partner Library on the [MPO Partner Site](#). The invoice must include the following:

- ❖ MPO name and contact information, including address and phone number;
- ❖ District contact information;
- ❖ Invoice number, using the following format: **FHWA - [Agreement Number]- [Invoice Number]** (for example, FHWA-G001-01, FHWA-G001-02, etc.);
- ❖ Invoice period;
- ❖ Contract number, including amendment number and modification number;
- ❖ Amount due by Financial Project Number;
- ❖ A listing of the tasks in the UPWP;
- ❖ The amount due by UPWP task and by fund type;



- ❖ The amount of FHWA funds due by UPWP task;
- ❖ The amount of previous payments of FHWA funds by UPWP task;
- ❖ The amount of FHWA funds budgeted by task in the UPWP;
- ❖ Column totals; and
- ❖ The Request for Payment Certification, signed by an authorized MPO official and reflecting the location of the invoice's supporting documentation.
  - **Reminder:** There is a 90-day submittal period after the end of each quarter.

The Request for Payment Certification is a requirement of [2 CFR 200.415](#), which states that all payment requests must include the following certification:

“By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements, and cash receipts are for the purposes and objectives outlined in the terms and conditions of the federal award. I am aware that any false, fictitious, or fraudulent information or the omission of any material fact may subject me to criminal, civil, or administrative penalties for fraud, false statements, false claims, or otherwise. ([U.S. Code Title 18, Section 1001](#) and [Title 31, Sections 3729-3730](#) and [3801-3812](#)).”



Figure 3.10 Example MPO Invoice

## Metropolitan Planning Organization

1234 Main Street Parkway East  
Your Town, Florida 32399-0004

Tel (777) 555-1212  
Fax (777) 555-2121

**Bill To:**  
Florida Department of Transportation  
Office of Policy Planning  
605 Suwannee Street  
Tallahassee, FL 32399-0450  
Tel: (850) 414-4900 Fax: (850) 414-4876  
Email: [Planning@dot.state.fl.us](mailto:Planning@dot.state.fl.us)

**Invoice No.:** FHWA-Gxxxx-1  
**Invoice Period:** Year 2  
**Contract No.:** GXXXX  
**Revision No.:** 1

FPNs	Previous Payments	Current Amount Due	TOTAL Expenditures	Total Current Authorization	Remaining Balance
XXXXXX-XX-XX-01		\$ 398,450.00	\$ 174,021.00	\$ 639,547.00	\$ 465,526.00
XXXXXX-XX-XX-02		\$ 253,753.05	\$ 253,753.05	\$ 592,814.00	\$ 339,060.95
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 652,203.05</b>	<b>\$ 427,774.05</b>	<b>\$ 1,232,361.00</b>	<b>\$ 804,586.95</b>

2023/2024 Unified Planning Work Program Task	FHWA (PL) Current Amount Due	FHWA (SU) Current Amount Due	Total FHWA Current Amount Due	Total FHWA Previous Payments	Total FHWA Budget Amount	FHWA Remaining Balance
Task 100 - General Office Management	13,260.42	-	13,260.42	18,602.56	71,223.31	39,360.33
Task 110 - UPWP & Financial Management	20,514.98	-	20,514.98	19,512.63	82,059.91	42,032.30
Task 120 - Certification	1,957.88	-	1,957.88	800.77	7,831.53	5,072.88
Task 130 - Board & Committee Support	25,427.98	-	25,427.98	22,654.32	101,711.93	53,629.63
Task 140 - Legal & Legislative Services	-	-	-	-	-	-
Task 150 - Local Match For Program Administration	-	-	-	-	-	-
Task 200 - System Monitoring	31,663.41	-	31,663.41	33,412.85	126,653.65	61,577.39
Task 210 - Transit System Monitoring	-	-	-	-	-	-
Task 220 - Land Use Monitoring	1,125.91	-	1,125.91	999.65	4,503.66	2,378.10
Task 300 - Transportation Improvement Program	9,232.52	-	9,232.52	7,541.26	36,930.09	20,156.31
Task 400 - Long-Range Transportation Plan	25,893.19	-	25,893.19	23,158.95	103,572.76	54,520.62
Task 500 - Special Project Planning	68,750.00	-	68,750.00	67,520.25	275,000.00	138,729.75
Task 600 - Intergovernmental & Interagency Studies	7,325.31	-	7,325.31	4,500.12	29,301.26	17,475.83
Task 610 - Interregional Transportation Planning & Coordination	-	-	-	-	-	-
Task 620 - Intermodal Planning	-	-	-	-	-	-
Task 700 - Community Outreach	26,863.30	-	26,863.30	28,514.57	107,453.19	52,075.32
Task 800 - Land Use Planning	48,535.06	-	48,535.06	47,001.52	194,140.25	98,603.67
Task 810 - Transit Planning	-	-	-	-	-	-
Task 820 - Transportation Systems Management & Operations	86,358.62	66,253.05	152,611.67	165,212.32	785,454.00	467,630.01
Task 821 - Traffic Signal Retiming	-	187,500.00	187,500.00	175,000.62	750,000.00	387,499.38
Task 830 - Goods Movement Planning	1,993.46	-	1,993.46	1,994.25	7,973.84	3,986.13
Task 840 - Smart Growth Planning	40,153.79	-	40,153.79	41,252.02	160,615.16	79,209.35
Task 850 - Transportation Disadvantaged Planning	-	-	-	-	-	-
Task 860 - Air Quality Planning	2,766.81	-	2,766.81	1,959.47	11,067.26	6,340.98
Task 870 - Bicycle & Pedestrian Planning	26,912.31	-	26,912.31	25,656.15	107,649.24	55,080.78
Task 880 - Highway Planning	4,763.48	-	4,763.48	5,015.63	19,053.93	9,274.82
<b>Totals:</b>	<b>\$ 443,498.43</b>	<b>\$ 253,753.05</b>	<b>\$ 697,251.48</b>	<b>\$ 690,309.91</b>	<b>\$ 2,982,194.97</b>	<b>\$ 1,594,633.58</b>

**Request for Payment Certification as Required by 2 CFR 200.415:**

By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812)

Supporting Documentation is on file at:  MPO  District



### 3.3.2.2 *Itemized Expenditure Detail Report*

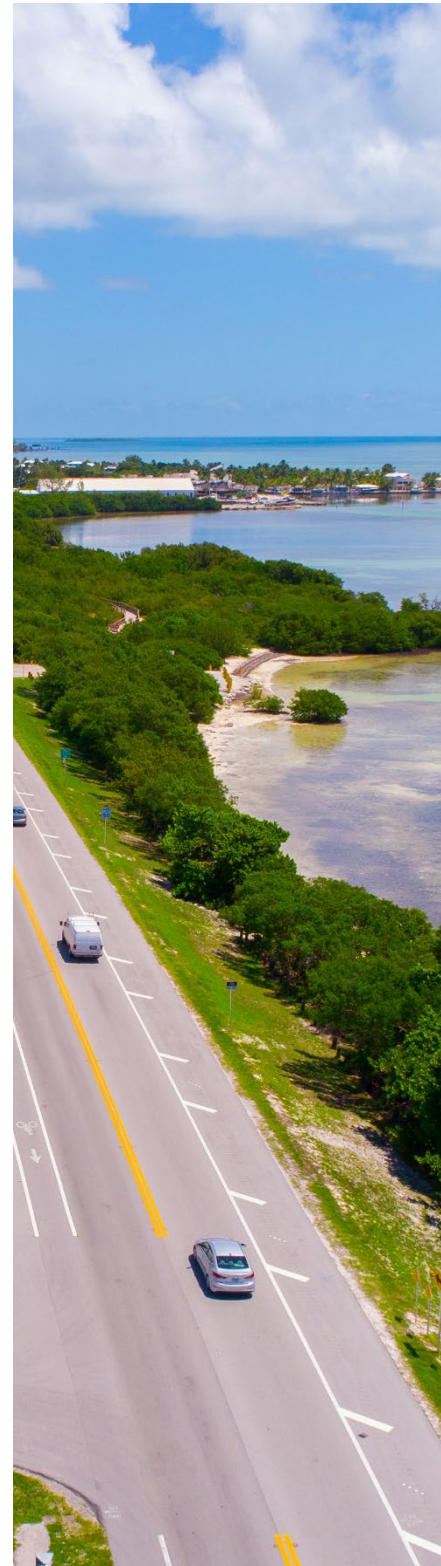
The **Itemized Expenditure Detail Report** demonstrates the costs incurred during the invoice period by budget line items included in the UPWP. FDOT does not prescribe a specific format for preparing an **Itemized Expenditure Detail Report**; however, it must reflect the service period in which the costs were incurred and be itemized by UPWP task, funding source, and expenditure line items. An **example of an Itemized Expenditure Detail Report** is available in the Partner Library on the **MPO Partner Site**.

The expenditure line items reflected on the report must match those provided in the budget table for each task in the UPWP. **The Itemized Expenditure Detail Report** must reflect each expenditure line item as shown below:

- ❖ The amount of previous payments made on that line item;
- ❖ The current amount due for that line item; and
- ❖ The remaining balance available.

The MPO must revise the UPWP if the remaining balance for any expenditure line item is less than zero.

The MPO will not be reimbursed for expenses not reflected in the report.



### 3.3.2.3 Progress Reports

Progress reports monitor the UPWP implementation, consistent with [23 CFR 420.117](#) and [FTA Circular C 8100.1C](#) (September 1, 2008). A progress report must accompany each invoice an MPO submits to the District. The MPO will submit a progress report every quarter within 90 days after the end of the quarterly reporting period as follows:

Progress Report	Progress Report Due
Q1 Progress Report Period covers July-September	December 31
Q2 Progress Report Period covers October-December	March 31
Q3 Progress Report Period covers January-March	June 30
Q4 Progress Report Period covers April-June	September 30

**The progress report shall contain the following:**

- ❖ Each FHWA (PL funded) and FTA (Section 5303/5307) funded task separately;
- ❖ A comparison of actual performance with established goals – progress report shows work towards completing the UPWP task; and
- ❖ A description of progress in meeting schedules and milestones.

The MPO’s invoice summary and itemized expenditure detail report must be submitted with the progress report.

The MPO will submit the progress report to the District MPO Liaison **within 90 days** after the end of the reporting period. The District MPO Liaison then uploads the progress report to the [MPO Partner Site](#). By the end of the month, the OPP sends the progress report to the FHWA Florida Division and the FDOT Transit Office mailbox ([Fdot.transit@dot.state.fl.us](mailto:Fdot.transit@dot.state.fl.us)) to satisfy the FTA requirement. If a progress report is unavailable for transmittal by the 90-day deadline, the OPP will notify FHWA and send it once it is available.

The District MPO Liaison shall review each progress report submitted for evidence that the minimum performance standards in the FDOT/MPO Agreement and UPWP were met to ensure it supports the costs incurred and is being requested for reimbursement. The progress report must show a clear tie



between the tasks reflected in the UPWP and the expenses included in the Itemized Expenditure Detail Report.

The MPO must report to the District any events that significantly impact the UPWP as soon as they become known. This includes problems, delays, or adverse conditions affecting the MPO's ability to achieve the UPWP's objectives. A description of the action taken or contemplated to be taken and any federal or state assistance needed to resolve the situation must accompany the MPO's disclosure [[23 CFR 420.117\(d\)](#)].

### *3.3.2.4 Invoice Review, Payment, and Return*

Upon receipt of an invoice package from the MPO, the District MPO Liaison must follow the steps outlined in the [District MPO Liaison Invoice Review Checklist](#) before submitting it to the District Financial Services Office (FSO). This checklist is available for download by the FDOT District MPO Liaison in the Liaison Toolkit on the [MPO Partner Site](#). The checklist outlines a series of yes/no questions the District MPO Liaison must answer as they review the invoice package. This ensures the information in the invoice package is accurate and consistent with the UPWP. This review will also ensure the invoice excludes unallowable or non-budgeted costs.

[Title 23 USC 104\(d\)\(2\)\(b\)](#) states that **no later than 15 business days** after the date of receipt by a state of a request for reimbursement of expenditures made by a metropolitan planning organization for carrying out section 134, the state shall reimburse, from amounts distributed under this paragraph to the metropolitan planning organization by the state, the MPO for those expenditures.

This means the state has **15 business days** to review and issue payment from receipt of an MPO's invoice. To meet the **15 business-day** deadline, District MPO Liaisons shall have **5 business days** to review an MPO invoice and submit it to the District FSO. The District FSO has **5 business days** for further processing and submittal to the Department of Financial Services (DFS). The DFS has **5 business days** to process payment.

The [Invoice Review Checklist](#) and the [Supporting Documentation Checklist](#) are available for download on the [MPO Partner Site](#). District MPO Liaisons should complete the [Invoice Review Checklist](#) with every FHWA invoice and save it in the contract file for future reference. The District MPO Liaison will complete the [Supporting Documentation Checklist](#) at a frequency determined by the risk assessment in the Annual Joint Certification. When completing the [Supporting Documentation](#)

[Checklist](#) and reviewing direct expenses, the District MPO Liaison must select at least five direct expense line items for review. Direct expenses must be recorded on the [Itemized Expenditure Detail Report](#).

If there are no discrepancies following the District MPO Liaison's review of the invoice package, the District MPO Liaison will save the completed [Invoice Review Checklist](#) in the contract file for future reference and submit the invoice package to the District FSO for further processing. The District MPO Liaison must complete and submit the [CFM](#) Summary of Contractual Services Agreement/Purchase Order form to the District FSO with the invoice package. Each District FSO has an email inbox for all invoices. The District MPO Liaison must check with their District FSO for the correct address.

If an invoice is incomplete or inaccurate, the invoice will be returned to the MPO, and the **15-business days** timeframe for processing will start over. The District MPO Liaison must work with the MPO to correct the issue(s) and resubmit an updated invoice as soon as possible. If specific items are in question and the issue cannot be resolved promptly, the District MPO Liaison may submit the invoice for payment without the items in question. The items in question should be submitted as part of a subsequent invoice.

In the case where an invoice is incomplete or inaccurate, Section 9.H. of the FDOT/MPO Agreement outlines required actions stating:

"If the invoice is incomplete or lacks the information necessary for processing, it will be returned to the MPO, and the **15-business day** timeframe for processing will start over upon receipt of the resubmitted invoice by FDOT. If there is a case of a bona fide dispute, the invoice recorded in FDOT's financial system shall contain a statement of the dispute and authorize payment only in the amount not disputed. If an item is disputed and is not paid, a separate invoice could be submitted requesting reimbursement, or the disputed item/amount could be included/added to a subsequent invoice."

### 3.3.3 Eligibility of Project Expenditures

Federal and state laws and regulations govern the activities eligible for federal and state funding.

According to [23 CFR 420.113](#), for costs to be eligible for FDOT/FHWA participation, the costs must be:

- ❖ For work performed for activities eligible under the section [Title 23 USC](#) applicable to the class of funds used for the activities;
- ❖ Verifiable from the state DOT's or subrecipient's (MPO's) records;
- ❖ Necessary and reasonable for proper and efficient accomplishment of the project;
- ❖ Included in the approved UPWP or amendment; and
- ❖ Not incurred before FHWA authorization.

District MPO Liaisons are responsible for ensuring costs incurred by the MPO meet the requirements listed above. District MPO Liaisons should consult the [U.S. Code of Federal Regulations](#), the [Department of Financial Services \(DFS\) Reference Guide for State Expenditures](#), and FDOT's [Work Program Instructions](#) for information on eligible activities.

Per FHWA guidance, STBG funds can be used to support MPO staff salaries if MPO staff are working on Surface Transportation Planning Program activities ([23 USC 133\(b\)\(10\)](#)) or supporting activities ([23 USC 134](#)) and the STBG funds are identified in the UPWP or the approved Statewide Transportation Improvement Program (STIP) to support the selected activities. The details of the task need to be thoroughly documented in the UPWP, outlining what activities will be paid utilizing PL funds and what will be paid with STBG funds unless documented in the STIP.

In addition to ensuring the activities being performed are eligible under the U.S. Code, District MPO Liaisons are responsible for ensuring all costs are necessary and reasonable for the proper and efficient accomplishment of the project.

District MPO Liaisons have two primary resources available to them to assist with the review of specific costs. [2 CFR 200 Subpart E – Cost Principles](#) clarifies how to define whether a cost is “reasonable” in nature and includes provisions for the allowability and prohibition of specific expenses, such as costs related to conferences or memberships. In addition, District MPO Liaisons should review the [Department of Financial Services \(DFS\) Reference Guide for State Expenditures](#) for clarification on the state

requirements related to costs. This reference guide provides guidance on all agreements entered into by the State of Florida and includes allowable/unallowable provisions for select cost items.

### Sources available for more information on cost eligibility:

#### 2 CFR 200 Subpart E – Cost Principles:

Provides some basic considerations to be considered when reviewing costs for eligibility. Includes a definition of “reasonable costs” and guidance on defining direct and indirect costs. It also provides examples of allowable and unallowable costs.

#### Department of Financial Services (DFS) Reference Guide for State Expenditures:

Provides guidance to state agencies, such as FDOT, regarding requirements for disbursement of funds from the State Treasury. Includes examples of allowable and unallowable costs.

When federal and state guidelines regarding cost eligibility do not align, the stricter of the two shall prevail. For example, federal regulations allow for the use of federal funds for the purchase of refreshments (food and nonalcoholic beverages) associated with meetings; however, state guidelines, as described in the [DFS Reference Guide](#), prohibit the expenditure of any funds from the State Treasury on refreshments. Therefore, MPOs shall not spend any FDOT-administered funds, including PL funds, on refreshments.

If a specific cost in question is not adequately addressed in these sources, District MPO Liaisons should use the [FDOT Disbursement Handbook](#) for further clarification. The [Disbursement Handbook](#) similarly includes provisions for select items of cost, as applied to FDOT; however, these standards can generally be applied to the MPOs, with discretion. District MPO Liaisons or MPOs may contact the OPP for more information or clarification on cost eligibility.

#### *3.3.3.1 Micro-Purchases*

A micro-purchase is the purchase of supplies or services using simplified acquisition procedures, the aggregate amount of which does not exceed the micro-purchase threshold. Micro-purchase procedures expedite the purchase of low-dollar transactions and minimize cost and administrative burdens [\[2 CFR 200.320\(a\)\(1\)\]](#). On June 18, 2018, the Office of Management and Budget issued a [memorandum](#) increasing the micro-purchase threshold from \$3,500 to \$10,000. The Federal Acquisition Regulation (FAR) sets the micro-purchase threshold and is periodically adjusted for inflation [\[FAR 2.101\]](#). [Technical](#)



[Memorandum 20-01 Capital Expenditures, Purchasing Thresholds, State Purchasing Contracts, and Asset Liquidation & Disposal](#) provides more information on purchasing thresholds. These thresholds are related to the acquisition of services or supplies. The following section discusses how MPOs should reflect atypical expenses in the UPWP.

### *3.3.3.2 Atypical Expenses*

MPOs shall reflect equipment, supplies, and travel, such as that associated with training and conferences, in the UPWP. Equipment purchases may include items of significant value, such as specialty printers and computer software. Further guidance can be found in [Technical Memorandum 20-01](#), which defines capital expenditures, identifies federally eligible expenditures and purchases, federal and state purchasing thresholds, and provides guidance for obtaining purchase authorizations.

The supporting narrative for direct cost line items in task tables should provide sufficient detail and cost information to determine the purchases' eligibility, necessity, and reasonableness. If this information is not included in the UPWP, then the MPO must submit a separate formal request for approval to FHWA before purchase. The following sections define typical and atypical equipment, supplies, and travel and guide how these items should be reflected in the UPWP. **Section 3.3.3.3: Equipment Purchases Using Federal Funds** provides additional requirements specific to equipment purchases.

#### **3.3.3.2.1 TYPICAL V. ATYPICAL EXPENDITURES**

Typical and atypical expenditures must be reflected in the UPWP task tables and supporting narrative. Atypical expenditure requests must be summarized as a separate line item from typical expenditures in the task table, and they must be clearly identified to the FDOT and federal agencies for eligibility determinations. Atypical expenditure requests should also include justification and technical specifications in the UPWP. This information can be provided in the UPWP or can be delivered separately. If justification is not provided for an atypical line item in the UPWP, the purchase will require additional review and approval from FHWA/FTA and FDOT. The list of examples below is not comprehensive or all-inclusive.

#### **Typical versus atypical equipment:**

1. **Typical:** Equipment less than \$5,000 per unit and affiliated with a project or deliverable (can include executing business or normal operations and managing the MPO). In other words, the equipment can be connected to project work. Technical specifications or justifications are not required to be included in the UPWP. Examples include but are not limited to the following:

- a. Example 1: A laptop computer
  - b. Example 2: A standing desk
  - c. Example 3: An office chair
2. **Atypical:** It is considered atypical if the cost does not fit the typical category or is equal to or greater than \$5,000 per unit. Atypical expenditure requests should include justification and technical specifications in the UPWP if the MPO is seeking FHWA/FTA and FDOT approval of the item in the UPWP. Examples include but are not limited to the following:
- a. Example 1: Software and modeling programs
  - b. Example 2: Security systems
  - c. Example 3: Plotting printers
  - d. Example 4: Real estate or real property

### Typical and atypical supplies:

1. **Typical:** Supplies required for an office are less than \$1,000 per unit. This can include but is not limited to the following:
  - a. Example 1: Notepads and paper
  - b. Example 2: Pens, pencils, and markers
  - c. Example 3: Paper clips, staples, tape
2. **Atypical:** It is considered atypical if the cost does not fit the typical category or is equal to or greater than \$1,000 per unit. This can include but is not limited to the following:
  - a. Example 1: Plotter paper and foam boards
  - b. Example 2: Manual/electric binding machine

### Typical and atypical travel:

1. **Typical:** Training in the United States that helps you do your job. This can include but is not limited to the following: Association of MPOs (AMPO), National Association of Regional Councils (NARC), Transportation Research Board (TRB), model or other training.

2. **Atypical:** Training outside the United States or travel in the United States includes peer exchange and facility or system tours. If an MPO does not have a travel handbook, they must follow the guidance provided in the [FDOT Disbursement Handbook](#). This handbook addresses foreign travel requests.

### *3.3.3.3 Equipment Purchases Using Federal Funds*

FHWA will, on a case-by-case basis, allow MPOs to purchase equipment as a direct expense with federal funds. Equipment is any tangible personal property with more than one year of useful life and a per-unit acquisition cost of \$5,000 or more per unit. [\[2 CFR 200.313\]](#) All equipment purchases, regardless of cost, must be programmed and itemized in the UPWP; however, specific approval by FHWA and the District is not required for equipment costs under \$5,000. All proposed equipment purchases must comply with [2 CFR 200.313](#), [2 CFR 200.314](#), and [2 CFR 200.400\(e\)](#), including [2 CFR 200.439](#). See item three in [Technical Memorandum 20-01](#) for more details regarding purchasing thresholds and the UPWP.

The following information is required for FHWA to approve purchasing equipment costing \$5,000 or more. This information shall be provided from the MPO to the District MPO Liaison **before** the purchase of the equipment:

- ❖ A list of the equipment to be purchased with its description and cost;
- ❖ The specifications or a detailed description of the equipment;
- ❖ Documentation that the MPO has performed a cost comparison between multiple sources for the equipment;
- ❖ Justification for the purchase and the proposed purpose/use of each piece of equipment; and
- ❖ Reference to the equipment purchase in the UPWP.

District staff will review the MPO's proposed purchase acquisition and forward their recommendation to FHWA. FHWA will consider the MPO's equipment purchase proposal and provide an approval or denial.

**The MPO must not procure equipment that uses federal funds for \$5,000 or greater before FHWA's approval.**

FHWA and FDOT require the MPO to maintain records of all property obtained through federal funding. [\[2 CFR 200.313\(d\)\]](#) A physical inventory of the property must be taken at least **once every two years**. The results must be reconciled with the MPO's property records. Property records for equipment must include the following:

- ❖ Description of the property;
- ❖ Serial or other identification number;
- ❖ The source of funding for the property (including the Federal Award Identification Number);
- ❖ Title owner;
- ❖ Acquisition date;
- ❖ Cost of the property;
- ❖ Percentage of Federal participation in the project costs for the Federal award under which the property was acquired;
- ❖ Location, use, and condition of the property; and
- ❖ Disposition of the property, including the date of disposal and sale price (if applicable).

A control system must be developed to ensure adequate safeguards to prevent property loss, damage, or theft. Any loss, damage, or theft must be investigated. Equipment purchased with federal funds must be disposed of according to state laws and procedures, according to [2 CFR 200.313\(e\)](#). MPOs' accounting procedures guide how to dispose of assets properly.





### 3.3.4 Indirect Cost Rate

A subrecipient's Cost Allocation Plan for direct costs must be maintained and submitted to FDOT as part of the Indirect Cost Rate Proposal. The approved Cost Allocation Plan and Certificate of Indirect Cost must be an appendix to the UPWP.

A subrecipient desiring to claim indirect costs under Federal awards must prepare an indirect cost rate proposal and related documentation to support those costs ([2 CFR 200.414\(c\)](#)). Proposals must be submitted within six months after the close of the second fiscal year at the end of the UPWP unless the subrecipient either has an existing negotiated indirect cost rate from the federal government or elects the **de minimis** rate ([2 CFR 200.414\(f\)](#)). The **de minimis** rate is set at 15 percent by the federal government and recognized by the state. The indirect cost rate proposal must follow the guidelines established by this handbook and federal requirements ([2 CFR 200.414](#)). FDOT's Office of Comptroller (OOC) can review and approve indirect cost rate proposals.

The Federal Office of Management and Budget (OMB) published [2 CFR Part 200](#), "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards," effective December 26, 2014, that gives specific duties to the pass-through entity ([2 CFR 200.414\(d\)](#) and [2 CFR 200.332\(b\)\(4\)](#)) for subrecipient monitoring and management ([2 CFR 200.331-332](#)). Specifically, [2 CFR 200.332\(b\)\(4\)](#) requires that every subaward of federal funds from the pass-through entity (i.e., FDOT) to the subrecipient (i.e., MPO) must include, among other elements, an indirect cost rate.

Effective October 1, 2024, the de minimis rate increased to 15 percent (the previous de minimis rate was 10 percent).

- ❖ **New Awards:** Recipients and subrecipients may use the 15 percent de minimis rate for any award executed on or after October 1, 2024.
- ❖ **Existing Awards:** If FHWA determines there are sufficient funds to support the 15 percent de minimis rate, recipients may apply it to an existing award.
  - **Note:** Recipients may not retroactively apply the new 15 percent de minimis rate to costs incurred before amending the FDOT/MPO Agreement.
- ❖ **In summary,** for the 2-year UPWPs MPOs approved in July 2024 (i.e., existing awards), the FHWA Florida Division Office will need to determine if there are sufficient funds to support the 15

percent de minimis rate and, if so, FDOT/MPOs need to amend the FDOT/MPO Agreement to reflect the change. Once the amendment is processed, MPOs may apply the new de minimis rate to their costs. There are no additional PL funds. As such, MPOs may modify the UPWP to shift funds as needed.

In addition, the Single Audit Threshold in [2 CFR Part 200](#) increased from **\$750,000** to **\$1 Million**. The updated threshold may not affect all MPOs. Still, each MPO is responsible for determining the amount of federal and state financial assistance expended based on their accounting records. Each MPO is encouraged to coordinate with their District MPO Liaison and their finance and accounting staff annually to determine if the MPO will be required to prepare and submit a Single Audit Report.

### *3.3.4.1 Method for Calculating Indirect Costs*

The Uniform Guidance discusses three methods for allocating and computing indirect cost rates: **(1)** the simplified allocation method, **(2)** the multiple base allocation method, and **(3)** the direct allocation method. FDOT recommends that the simplified allocation method be used because many, if not all, MPO's major functions benefit from its indirect costs to approximately the same degree.

The allocation of indirect costs may be accomplished by **(1)** classifying the total costs for the base period as either direct or indirect and **(2)** dividing the total **allowable** indirect costs (net of applicable credits) by an equitable distribution base. This process results in an indirect cost rate, which distributes indirect costs to individual federal awards.

Both direct and indirect costs **must exclude** capital expenditures and unallowable costs. However, unallowable costs **must be included** in the direct costs **if they represent activities to which indirect costs are properly allocable**.

### *3.3.4.2 Indirect Cost Rate Allocation Bases*

Two types of acceptable allocation bases exist **(1)** direct salaries and wages (including all, some, or no fringe benefits) and **(2)** modified total direct cost (MTDC). However, an alternative allocation base may be considered depending on a subrecipient's unique circumstances.

It is acceptable for different entities to use different MTDCs if the use is consistent and representative of indirect costs. The MTDC allocation base includes total direct costs **minus** specified items. ([2 CFR 200.414](#)).

### 3.3.4.3 Indirect Cost Rates

Subrecipients wishing to be reimbursed for indirect costs using a federally approved indirect cost rate agreement must submit this agreement to FDOT for filing. In general, only those MPOs that are hosted by agencies that receive direct federal funding in some form (not necessarily transportation) will have a federally approved indirect cost rate available, negotiated between the federal funding agency and the MPO's host agency.

A subrecipient that has never had a negotiated indirect cost rate may elect a **de minimis** rate, currently set at 15 percent of modified total direct costs, which may be used indefinitely ([2 CFR 200.414\(f\)](#)). Should a subrecipient elect the **de minimis** rate, it must be used consistently for all federal awards until a subrecipient chooses to negotiate a rate, which they may apply to do at any time. No indirect cost rate proposal would need to be prepared. Still, the subrecipient must submit its cost policy statement and a completed De Minimis Certification form to the FDOT Comptroller's Office for review and approval.

If a subrecipient submits an indirect cost rate proposal for approval, FDOT recommends incorporating a "fixed rate with carryforward" into the methodology used to develop the rate. This approach involves a true up to account for any over or underpayments in the next cycle. At year-end, the difference between the actual indirect costs and costs charged based on the fixed rate (positive or negative) are carried forward into the next fiscal year as an adjustment to that year's rate.

Subrecipients who do not wish to be reimbursed at the **de minimis** rate and do not have a federally or state-approved indirect cost rate will charge all eligible costs as direct costs and will be reimbursed for such. Instead of charging a rate to cover indirect expenses, all indirect costs must be reflected in the UPWP budget details as direct expenses. To reduce the burden of distributing these costs across the UPWP tasks and minimize UPWP amendments and modifications, subrecipients are strongly advised to include all administrative and overhead costs in one task or set of tasks in the UPWP.

**Note:** Approved rates must be applied to all the direct costs for each task in the UPWP.

### *3.3.4.4 Submission of Indirect Cost Rate Proposal*

Subrecipients should thoroughly review the cost principles at [2 CFR 200.400\(e\)](#) and the indirect cost rate proposal appendix ([Appendix VII to Part 200, Title 2](#)) before submitting an indirect cost proposal.

A final indirect cost rate proposal based on actual costs and supporting documentation must be developed and submitted annually as soon as possible after the close of books for the fiscal year-end but no later than six months after the fiscal year-end. The following items must be included in the submission of the Indirect Cost Rate Proposal:

- ❖ The proposed rate, including subsidiary work sheets and other relevant data, are cross-referenced and reconciled to the financial data.
- ❖ A copy of the financial data (financial statements, comprehensive annual financial report, executive budgets, accounting reports, etc.) upon which the rate is based. In a subsequent proposal, FDOT will recognize adjustments resulting from using unaudited data, where appropriate, for indirect costs.
- ❖ The approximate amount of direct base costs incurred under federal awards. These costs should be broken out between salaries, wages, and other direct costs.
- ❖ An organizational chart showing the agency's structure during the period the proposal applies, along with a Cost Policy Statement. (Only revisions need to be submitted with subsequent proposals once this is submitted.)
- ❖ Certificate of Indirect Costs. Someone at the Chief Financial Officer level or higher of the subrecipient must sign this certification.





### 3.3.4.5 Approval of Indirect Cost Rate Proposal

FDOT will negotiate with a subrecipient (i.e., an MPO) and approve the indirect cost rate unless the subrecipient must negotiate with the federal government or elect a **de minimis** rate. Indirect costs can only be charged to an award based on an approved indirect cost rate. The approval will be formalized by a rate agreement signed by an FDOT official (or designee) and the Chief Financial Officer or higher-level official of the subrecipient. These agreements and all grants and contracts are housed in the Florida Department of Financial Services [Florida Accountability Contract Tracking System \(FACTS\)](#). Each agreement will include:

- ❖ The approved rate and information directly related to the use of the rate (for example, effective period and distribution base);
- ❖ General terms and conditions; and
- ❖ Special remarks (for example, the composition of the indirect cost pool).

It is important to note that the approved rate will become effective at the beginning of the following fiscal year. For example:

Fiscal Year End	Rate Submission Deadline	Effective Date
State: June 30	December 31	July 1
Federal: September 30	March 31	October 1

### *3.3.4.6 Recovery and Final Rate Adjustments of Indirect Costs*

Recovery of indirect cost is subject to submitting an indirect cost rate proposal, determining the availability of funds, determining statutory and administrative restrictions, and obtaining approval from FDOT. Recovery means the payment of an MPO's indirect costs.

Sometimes, an MPO may be over or underpaid relative to the actual indirect costs. Subrecipients must monitor indirect costs and indirect cost recoveries closely. The indirect cost rate is the subrecipient's best projection to make the indirect cost recovery equal to the indirect cost incurred on a fiscal year basis. Depending on the timing of indirect and direct base costs incurred, there will be over-recoveries in some months and under-recoveries in others. **It is important to note** that indirect costs cannot be drawn based on cash needs but only on the approved indirect rate applied to the applicable direct cost base. Any amounts drawn above those authorized by the indirect rate methodology are unallowable and can result in additional specific conditions as authorized by [2 CFR 200.207](#), as applicable.

#### **Example of Indirect Cost Recovery:**

After the Cost Allocation Plan is run for the period (typically the month), the intermediate cost pools are cleared, resulting in all costs being charged indirectly or directly to a funding source. A portion of these direct costs will make up the indirect cost base depending on whether salaries and benefits or modified total direct costs are chosen. The table below is hypothetical financial information for a month after the Cost Allocation Plan is run. Total indirect and base costs (salaries and benefits in this example) from the ledger have been selected. Assuming a rate of 29.95%, the indirect cost recovery for the month would look like this:

Example MPO								
SAMPLE Application of Rate to Recover Indirect Costs								
Salaries and Benefits Base								
	Indirect	Axxx	Bxxx	Cxxx	Dxxx	Exxx	Fxxx	Total
Monthly Indirect Costs	38,213							
Base Expenses:								
Salaries and Benefits		34,963	17,253	17,490	8,678	22,734	17,162	
Indirect Cost Rate (29.95%)		0.2995	0.2995	0.2995	0.2995	0.2995	0.2995	
Indirect Cost Recovery		10,471	5,167	5,238	2,599	6,809	5,140	35,425
Over/(Under) Recovery	(2,788)							

**Note:** In this month, indirect recovery is less than indirect costs. In other months, recovery will be higher than costs. However, on an annual basis, the recovery should (nearly) equal costs.

After year end, the subrecipient will perform a “true-up.” Any difference between actual and recovered indirect costs will be carried forward to the next fiscal year as an adjustment to that year’s rate.

Example True Up Calculation(s) of Indirect Costs at Fiscal Year End						
Actual Costs	Recovered Costs	(Over)/Under	Rate Calculation		Final Adjusted Rate	
458,556	458,556	0	458,556	<i>actual + over/under</i>	32.31%	
			1,419,360	<i>allocation base</i>		
458,556	425,100	33,456	492,012	<i>actual + over/under</i>	34.66%	
			1,419,360	<i>allocation base</i>		
458,556	490,556	(32,000)	426,556	<i>actual + over/under</i>	30.05%	
			1,419,360	<i>allocation base</i>		

\*Over/(Under) Amount is added to Actual Costs for rate calculation

### 3.4 UPWP Closeout

Per [2 CFR 200.344](#), FHWA funds obligated and unexpended at the end of the two-year UPWP must be closed out within **90 days** of the termination of the grant. The grant is based on the state fiscal year (**July 1 to June 30**). Based on this timeline, FDOT has until **September 30** to have the final invoice and closeout documents to FHWA. It is essential to begin this process before **September 30**. Do not wait until the deadline to start the process. MPOs must submit final invoices before **September 30** to allow FDOT time to process the invoice for payment. With a two-year UPWP, this termination occurs every other year (e.g., 2024, 2026, 2028). Therefore, closing out the grant between years one and two is unnecessary.

**Note:** Funds are de-obligated twice in a UPWP cycle. The first is in the **spring** of year-two of the UPWP to free up the remaining funds for year-one of the new UPWP. The second de-obligation occurs during **closeout** in September after the UPWP cycle has ended (**June 30**) and a new UPWP has taken effect (**July 1**).

The District MPO Liaison initiates the closeout procedures after the MPO submits the two-year UPWP's final invoice (the details of this process are provided in the paragraph below). If an MPO anticipates not having its **final invoice** submitted to the District in time to allow the closeout process to be completed by **September 30**, the MPO must notify the District. If the District anticipates it will not complete the **closeout** by **mid-September**, the District **MUST** request, in writing, a time extension from FHWA. **Once granted, the extension will be suitable for only 30 days.** After 30 days, another extension may be requested and given if needed.

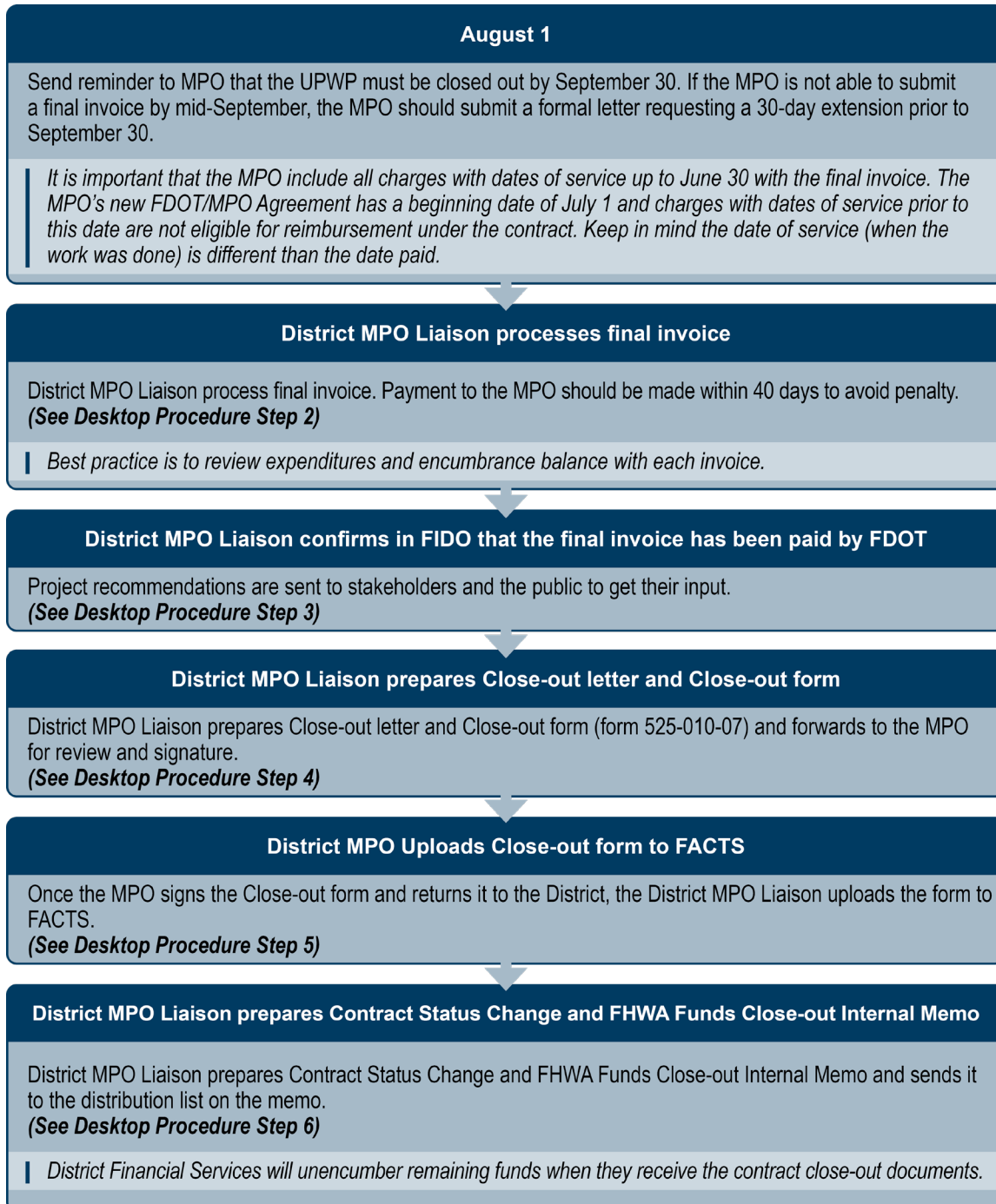
**Federal Aid Technical Bulletin 16-03 describes the process for closing out a PL fund project:**

- ❖ After the MPO submits the final invoice, the District MPO Liaison sends a letter to the MPO's staff director stating FDOT's desire to close out the account and requesting the MPO to confirm the amounts expended. This letter includes a confirmation form and provides the authorization and level of reimbursements provided to the MPO for the fiscal year. FHWA Funds Closeout Letter ([Form No. 525-010-07b](#)) and the FHWA Funds Closeout Confirmation Form ([Form No. 525-010-07a](#)) are available for download from the [FDOT Procedural Document Library](#).
- ❖ Upon receipt of the confirmation letter and form, the MPO must promptly review its financial records. Any discrepancies must be noted and then resolved before signing the confirmation form. The signed confirmation form is then returned to the District.



**Figure 3.11** summarizes the steps in the UPWP closeout process. More information is available in the Desktop Procedure on the [MPO Partner Site](#).

**Figure 3.11 Steps to Close Out a Two-Year UPWP**



Once the signed confirmation form is received from the MPO, the District MPO Liaison shall load the confirmation letter and form into FDOT's Enterprise Electronic Document Management System (EEDMS) Work Program Loading Dock and email the forms to OPP. Access to the EEDMS Work Program Loading Dock can be obtained through the Automated Access Request Form (AARF) and the Federal Aid Management Office. Obtaining access may take some time, so initiating the request as soon as possible is best.

**Once the signed confirmation form is uploaded to EEDMS, the District MPO Liaison writes a closeout memorandum to the following offices:**

- ❖ **The District Federal-Aid Coordinator:** Requests to prepare an Authorization Request to reduce the fund authorization for the MPO's UPWP to the level of reimbursements provided to the MPO for the two fiscal years.
- ❖ **The District Financial Services Office:** Requests to unencumber any remaining balance. This request must include a completed Contract Status Change Form reflecting the amount to be unencumbered, a request to change the contract status to 50 (closed status), and a request to close the contract.
- ❖ A letter is sent to the **Office of Work Program and Budget**, PL Funds Coordinator, for informational purposes.
- ❖ The **Office of Policy Planning** is notified for informational purposes.

Once all these steps are complete, the District Federal-Aid Coordinator notifies the Office of the Comptroller (OOC) that the project is ready to advance to Ready Final Voucher project status. More information, including links to forms and templates, is available in the Desktop Procedure on the [MPO Partner Site](#).

### *3.4.1 UPWP Amendment for Funds the MPO Chose to De-obligate at Closeout*

MPOs initiate UPWP closeout after **July 1**, after the old two-year UPWP ends and a new two-year UPWP takes effect. The closeout process for the old two-year UPWP must be completed by **September 30** (i.e., 2024, 2026, etc.), when the new UPWP is in effect. Part of this process includes de-obligating unexpended funds. These funds are available in year two of the new two-year UPWP (i.e., 2025, 2027, etc.) after the MPO processes a UPWP amendment to add the funds to the new UPWP. The MPO and District should keep in mind:

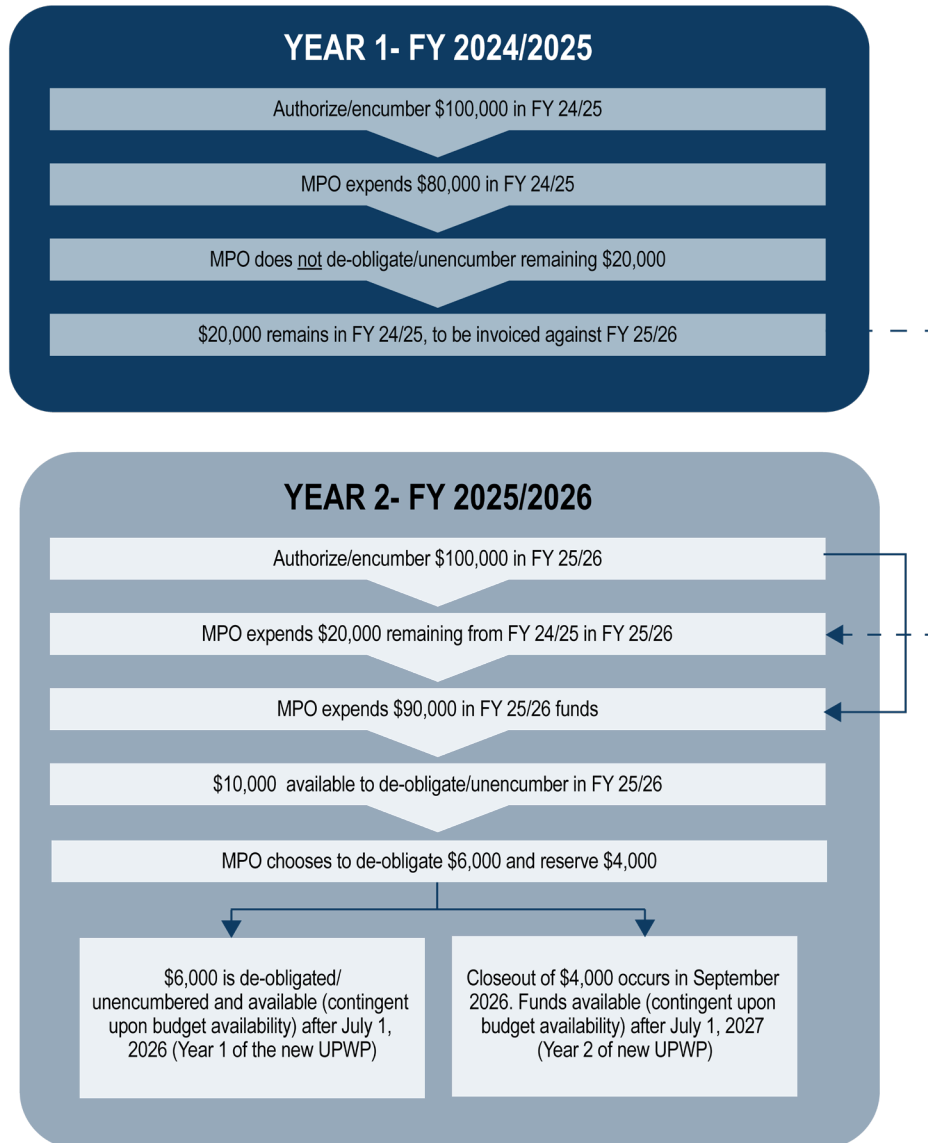
- ❖ MPOs must process a UPWP amendment that FHWA approves to add the funds to the new UPWP. This typically occurs after **July 1** in year two of the new UPWP (i.e., 2025, 2027, etc.). The FDOT/MPO Agreement must also be amended;
- ❖ Funds will be available after **July 1** (i.e., 2025, 2027, etc.) in year two of the new two-year UPWP; and
- ❖ De-obligation also occurs before UPWP closeout. That process is discussed in **Section 3.2.5 UPWP Amendments for Funds the MPO Chose to De-Obligate Before UPWP Closeout**.

After FDOT and FHWA approve the de-obligation request, the Central Office, Office of Work Program and Budget, will adjust the MPO's account and increase the MPO's available PL balance by the dollar amount of closeout funds.

The Central Office PL Funds Coordinator notifies OPP when the closeout process is complete.

An example timeline of the authorization/encumbrance/de-obligation/closeout process can be found in **Figure 3.12**.

Figure 3.12 De-Obligation and Closeout Process Example



### 3.4.2 Closeout of FTA Funds

**Please note** that FTA funds (other than FTA 5305(d) funds that become FHWA PL funds through the CPG) **do not** undergo the same closeout process as FHWA funds. FTA funds are managed as a statewide grant and are not closed until all work approved under that grant has been completed. Please coordinate with your District Transit Office to check the status of an FTA grant. Once all work under the FTA grant is completed, the Central Office Transit Office manages the grant closeout process.



### 3.5 References

Table 3.3 Federal and State Statutes and Codes

#### PLANNING AND RESEARCH PROGRAM ADMINISTRATION

**Citation:** [23 CFR Part 420](#)

**Description:** Describes the policies and procedures for administering activities undertaken by State departments of transportation (State DOTs) and their subrecipients, including MPOs, with FHWA planning and research funds.

#### UNIFIED PLANNING WORK PROGRAMS

**Citation:** [23 CFR 450.308](#)

**Description:** Describes the funding for transportation planning and the development of UPWPs.

#### METROPOLITAN TRANSPORTATION PLANNING

**Citation:** [23 USC 134](#)

**Description:** Describes the transportation planning process for MPOs.

#### STATEWIDE PLANNING

**Citation:** [23 USC 135](#)

**Description:** Describes the transportation planning process for State DOTs.

#### EFFICIENT ENVIRONMENTAL REVIEWS FOR POLICY DECISION-MAKING

**Citation:** [23 USC 139](#)

**Description:** Describes the environmental review process for transportation projects.

#### UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS

**Citation:** [2 CFR Part 200](#)

**Description:** Establishes uniform administrative requirements, cost principles, and audit requirements for Federal awards to non-Federal entities.

#### FLORIDA SINGLE AUDIT ACT

**Citation:** [s.215.97, FS](#)

**Description:** Establish uniform State audit requirements for State financial assistance provided by State agencies to non-state entities to carry out State projects.

#### FINANCIAL MANAGEMENT

**Citation:** [31 USC Subtitle III](#)

**Description:** Describes the financial management of Federal funds.

#### PROGRAM GUIDANCE FOR METROPOLITAN PLANNING AND STATE PLANNING AND RESEARCH PROGRAM GRANTS

**Citation:** [Federal Transit Administration \(FTA\) Circular 8100.1D](#)

**Description:** Program guidance and application instructions for applying for grants under the Metropolitan Planning Program (MPP) and the State Planning and Research Program (SPRP) authorized under [49 USC 5305](#). The circular guides the Consolidated Planning Grant (CPG) Program.

#### AGREEMENTS FUNDED WITH FEDERAL OR STATE ASSISTANCE

**Citation:** [s.215.971, FS](#)

**Description:** Discusses requirements for an agency agreement that provides Federal or State financial assistance to a recipient or subrecipient.

#### ALLOWABILITY, REASONABLENESS, AND NECESSITY OF COSTS

**Citation:** [s.216.3475, FS](#)

**Description:** Describes how each agency shall maintain records to support a cost analysis, which includes a detailed budget submitted by the person or entity awarded funding and the agency's documented review of individual cost elements from the submitted budget for allowability, reasonableness, and necessity.

#### METROPOLITAN PLANNING ORGANIZATIONS

**Citation:** [s.339.175\(9\), FS](#)

**Description:** Describes the transportation planning process for MPOs in Florida, including the requirements for the UPWP.

#### CREDIT FOR NON-FEDERAL SHARE

**Citation:** [23 USC 120](#)

**Description:** Permits a state to use certain toll revenue expenditures "soft match" as a credit toward the non-federal matching share of all programs authorized by Title 23 (except Emergency Relief Programs) and for transit programs authorized by Chapter 53 of Title 49, US