

 <p style="text-align: center;">STATE OF ALASKA DEPARTMENT OF TRANSPORTATION AND PUBLIC FACILITIES</p> <p style="text-align: center;">Policy and Procedure</p>	POLICY AND PROCEDURE NUMBER 06.01.004	PAGE 1 of 2
	EFFECTIVE DATE December 17, 2013	
SUBJECT Allocating Expenditures to Federal and/or Other Funds	SUPERSEDES 06.01.004	DATED April 20, 2009
CHAPTER Finance	SECTION Expenditures	APPROVED BY Signature on File

PURPOSE

This formalizes the policy and procedure (P&P) of the department on allocating expenditures to federal and/or other funds.

POLICY

Expenditures eligible for federal reimbursement will be made with federal funds. Expenditures not eligible for federal reimbursement will be made with other funds.

PROCEDURE

OMB Circular 2 CFR Part 225 defines expenditures eligible for federal reimbursement and those that are not. Department employees will use the *2 CFR Part 225 Implementation Manual* to determine expenditures made with federal funds and expenditures made with other funds. The manual is hereby incorporated into this P&P by reference. The most recent revision of the manual will be used. The *2 CFR Part 225 Implementation Manual* is maintained by the Division of Administrative Services and is available on the department's intranet website.

Expenditures made with funds other than federal funds will be determined in accordance with state budget authorizations and scopes. For questions with expenditures that are not eligible for federal participation, you should contact your regional project control office and/or operating budget coordinator.

AUTHORITY

OMB Circular 2 CFR Part 225
AS 44.17.030

IMPLEMENTATION RESPONSIBILITY

Deputy commissioners, regional directors, federal project managers, and system directors and managers

DISTRIBUTION

All department employees via the DOT&PF website