



# West Virginia Division of Highways Policy: **Establishing Project End Dates**

*Issued by the Commissioner of Highways*

Policy No: DOH 2.1

Issue Date: 03/01/2019

Revised: 01/10/2024

Page 1 of 7

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## 1.0 PURPOSE

The following procedures will be used to establish a Project End Date (PED) in Federal Highway Administration's (FHWA) Fiscal Management Information System (FMIS). As additional guidance is provided by FHWA, these procedures may be adjusted accordingly.

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## 2.0 SCOPE

The following procedures will be used to establish a project end date in the FHWA FMIS for the West Virginia Division of Highways (WVDOH).

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## 3.0 DEFINITIONS

- 3.1 **2 Code of Federal Regulations 200 (2CFR200):** (referred to as the "Supercircular" or Uniform Guidance) are the federal regulations implemented to streamline the administrative requirements, cost principles, and audit requirements of federal awards.
- 3.2 **Federal Project:** any project phase receiving federal financial support or reimbursements.
- 3.3 **Fiscal Management Information System or FMIS:** means the Federal Highway Administration's (FHWA) system for managing federally funded highway projects within the Federal-aid Highway Program. FMIS supports the automation and integration of FHWA and WVDOH financial management processes including budget formulation, accounting, and reporting. All projects with federal funding must be managed in the FMIS system for project approvals and payment processing.
- 3.4 **HUB:** means the specific software that communicates with the various WVDOH project management and financial systems and bridges the systems in order to move project information into the wvOASIS and FMIS financial systems as well as FHWA's project review.
- 3.5 **Period of Performance:** when participating expenditures may be incurred and eligible for federal reimbursement.
- 3.6 **wvOASIS:** means the Enterprise Resource System, the statewide computer system designed to manage the state's business functions (Financial Management, Procurement, Asset Management, Personnel Administration, Payroll, Time Reporting, and Benefits Administration).

# Policy: **Establishing Project End Dates**

## **WEST VIRGINIA DIVISION OF HIGHWAYS**

Policy No: DOH 2.1

Issue Date: 03/01/2019

Revised: 01/10/2024

Page 2 of 7

---

### **4.0 POLICY**

#### **4.1 Requirements of 2 CFR 200**

Pursuant to the requirements of 2 CFR 200, beginning on December 26, 2014, all federal authorizations or agreements not yet approved by FHWA and modifications to existing federal authorizations or agreements (including advance construction conversions) that amend the terms and conditions of the federal award must include the following information in addition to other previously required information:

- A. Indirect cost rate (if applicable);
- B. Catalog of Federal Domestic Assistance (CFDA) number; and
- C. Project end date (PED).

The PED requirement reflects the period of performance (POP) during which project costs may be incurred.

Existing Federal awards from prior to December 26, 2014 that do not receive incremental funding with new terms and conditions (i.e., no change in federal funds, scope of work, etc.) will continue to be governed by the terms and conditions of the Federal award in effect prior to December 26, 2014 (i.e., no PED or indirect cost rate information is required to be added).

#### **4.2 Project Start and End Date**

Pursuant to 2 CFR 200, the POP is “the time during which the non-Federal entity may incur new obligations to carry out the work authorized under the Federal award. The Federal awarding agency or pass-through entity must include start and end dates of the period of performance in the Federal award.” FHWA guidance provides that the POP reflects the period during which participating expenditures may be incurred and are eligible for reimbursement on a federal project. In practice, the start date of the POP is the date of the initial federal authorization approval by FHWA. The end date of the POP is the PED, which is established in the federal agreement based on the project schedule as determined by the WVDOH.

The POP is important because any costs incurred before federal authorization or after the PED are NOT eligible for federal reimbursement. However, it is important to note that eligible, participating expenditures incurred during the POP (i.e., after authorization and before the PED expiration) may be billed (either through modification/supplemental addition of funds or advance construction conversion) to FHWA. In accordance with 2 CFR 200.344 WVDOH Finance Division is permitted to pay costs incurred during the POP up to 90 days after PED. An additional 30 days is allotted for collecting paid costs.

The PED may be changed with appropriate justification and documentation through an approved modification to the federal agreement. An appropriate justification to

# Policy: **Establishing Project End Dates**

## **WEST VIRGINIA DIVISION OF HIGHWAYS**

Policy No: DOH 2.1

Issue Date: 03/01/2019

Revised: 01/10/2024

Page 3 of 7

extend the PED is one that is beyond the control of the recipient or subrecipient (e.g., project delay due to unforeseen circumstances such as weather or environmental concerns) or that is based on changes to the project agreement that would have an impact on the PED (e.g., an approved change in project scope). Examples of reasons or circumstances that might justify an extension of the PED include the following:

- A. Project delays
- B. Litigation
- C. Major changes in design
- D. Labor strikes
- E. Material shortages
- F. Construction claims
- G. Severe weather
- H. Additional work
- I. Site conditions

Federal regulations also require that a completed, fully converted federal project be final vouchered within 120 days of the PED.

### **4.3 Establishment of Project End Date**

The PED on federal projects is based on the project (WVDOH phase) delivery schedule in conjunction with the time needed to complete all required processes to ensure federal and state requirements have been met (i.e., final invoices received and paid, final phase expenditure reviews completed, and project close out reviews for final voucher are completed). Based on this approach, most projects (phases) should be final vouchered before the established PED.

As with most every aspect of project support functions, the PED approach is dependent upon accurate and updated project schedule and task data being maintained by project managers.

### **4.4 General Guidance**

The WVDOH Programming Division is responsible for establishing the PED in accordance with the following activities:

# Policy: **Establishing Project End Dates**

## **WEST VIRGINIA DIVISION OF HIGHWAYS**

Policy No: DOH 2.1

Issue Date: 03/01/2019

Revised: 01/10/2024

Page 4 of 7

**A. Preliminary Engineering Phase (PE) and Right-of-Way Phase (ROW)**

The estimated contract completion date + three (3) years. The date will be set to the 28<sup>th</sup> day of the month. This also includes Railroad and Utility Work being completed in the ROW phase.

**B. Construction Phase (CE)**

When all items on the project are complete + 18 months. The date will be set to the 28<sup>th</sup> day of the month.

**C. WVDOH Sponsored Construction Authorized Completely as Advance Construct (AC)**

Same as Construction Phase above, except that when the project is converted, the date will be extended by three (3) years from the date of conversion, depending on funding availability. The end date may be extended more than a year if adequate funds are not available to convert.

**D. Emergency Relief Program (ER)**

Same as the Construction Phase above.

**E. Other Types of Non-Construction Work**

The date when work is estimated to be complete is + three (3) years. The date will be set to the 28<sup>th</sup> day of the month.

**F. Grant Anticipation Revenue Vehicle Bonds (GARVEE) Debt Service**

The project end date for debt service projects is the debt service final maturity date.

**G. Research and Other Situations and Projects**

Projects or situations not covered above will be handled following a scheduled end date and adding three (3) years.

**H. Financial End Date**

WVDOH requires all charges to be completed 90 days prior to the PED in FMIS. The "Effective to Date" field in wvOASIS will be set to match the PED in FMIS. Federal regulation 2 CFR 200.344 will be followed for the Final Vouching process on all projects.

# Policy: **Establishing Project End Dates**

## **WEST VIRGINIA DIVISION OF HIGHWAYS**

Policy No: DOH 2.1

Issue Date: 03/01/2019

Revised: 01/10/2024

Page 5 of 7

### **I. HUB Start of Phase and End of Phase Dates**

“Start of Phase” and “End of Phase” dates upon approval of authorization of funds will be used to initially establish PED and financial end date (FED) dates in FMIS and wvOASIS.

Requests to modify the “End of Phase” dates in HUB will not automatically change the PED in wvOASIS and the FED dates in FMIS. WVDOH staff will be responsible for updating the PED and FED dates based on the one (1) year rule in HUB (HUB prompts change if the phase end date is less than one (1) year to the PED date).

### **J. Monitoring and Controls**

To facilitate monitoring of “Project End Date” and “Financial End Date” to ensure that no expenditures are billed to FHWA after the PED, the following monitoring process has been implemented:

1. The WVDOH Programming Division will maintain a report in HUB that will allow all WVDOH staff to see PED and FED dates for all projects.
2. Project managers from within District and Division staff will be required to review all PED and FED dates on all active projects twice per month. Using information available to them they will determine if projects are on track to finish and be financially closed within the remaining time allocated to the phase or project.
3. Project Managers from within District and Division staff will be required to submit Change Requests to keep PED and FED dates from lapsing on projects that will not be finished and closed within the remaining time allocated to the phase or project.
4. The PED should be modified prior to expiration to ensure maximized reimbursement of eligible participating costs. However, if the PED expires on an ongoing project, any costs incurred from the time the PED expires until a modified PED is approved are ineligible for federal reimbursement and must be coded or re-coded to non-participating activities. Any expenditures incurred after the modified PED is approved by FHWA are eligible for federal reimbursement and may be coded to participating activities.

If no additional expenditures are anticipated, the project should be processed for closure pursuant to existing project closure guidance and no action is taken regarding the PED.

# Policy: **Establishing Project End Dates**

## WEST VIRGINIA DIVISION OF HIGHWAYS

Policy No: DOH 2.1

Issue Date: 03/01/2019

Revised: 01/10/2024

Page 6 of 7

---

### 5.0 CHANGE LOG

January 10, 2024 --

- Updated formatting.
- Added definitions.
- Removed outdated language throughout.

# Policy: **Establishing Project End Dates**

## WEST VIRGINIA DIVISION OF HIGHWAYS

Policy No: DOH 2.1

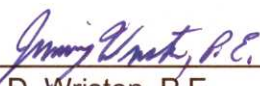
Issue Date: 03/01/2019

Revised: 01/10/2024

Page 7 of 7

Effective Date of Policy: 01/10/2024

Approved by:

  
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Jimmy D. Wriston, P.E.  
Secretary of  
Transportation  
Commissioner of  
Highways

  
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Date

\*The Secretary of the West Virginia Department of Transportation or the Commissioner of Highways may, pursuant to the authority vested with the Secretary and Commissioner in W. Va. Code §5F-2-2, §17-2A-1 *et seq.*, and §17-2-1 *et seq.*, waive the requirements of this policy if the circumstances, in the Secretary or Commissioner's sole discretion, warrant such action.