EFFECTIVELY PLANNING GRANT EXPENDITURES:

- Use of Federal & Local Funds
- Supplement not Supplant
- Maintenance of Effort
LEARNING OBJECTIVES

• Subrecipients must consider certain factors when determining what costs are allowable under a federal program

• Subrecipients have to be careful using federal and local funds together

• ESSA, IDEA, and other programs have specific supplanting prohibitions

• Excess costs is an important issue under IDEA
THE UGG’LY TRUTH ABOUT ALLOWABILITY
ALLOWABILITY
200.403

All Costs Must Be:

1. Necessary, Reasonable and Allocable
2. Conform with federal law & grant terms
3. Consistent with state and local policies
4. Consistently treated
5. In accordance with GAAP
6. Not included as match
7. Adequately documented
NECESSARY & REASONABLE (200.404)

• Consideration must be given to:
  • Whether cost is a type generally recognized as ordinary and necessary for the operation of the non-Federal entity or the proper and efficient performance of the Federal award;
  • The restraints or requirements imposed such as:
    • Arms length bargaining (hint: procurement processes);
    • Federal, state and local laws; and
    • Terms of the grant award.
  • Market prices for comparable goods or services in the geographical area;
  • Whether the individuals acted with prudence under the circumstances considering their responsibilities; and
  • No significant deviation from established practices and policies.
PRACTICAL QUESTIONS ON NECESSARY & REASONABLE

• As a best practice, consider the following:
  • Do I really need this?
  • Is the expense targeted to valid programmatic/ administrative need?
  • Is this the minimum amount I need to spend to meet my need?
  • Do I have the capacity to use what I am purchasing?
  • Did I pay a fair rate?
  • If I were asked to defend this purchase, would I be able to?
    • Would I be comfortable doing so?
ALLOCABILITY (200.405)

• A cost is allocable to a federal award or cost objective if the goods or services involved are chargeable or assignable in accordance with relative benefits received.
  • Incurred specifically for the award;
  • Benefits both award and other work and can be distributed in proportions that may be approximated using reasonable methods; and
  • Necessary to the overall operation of the entity and assignable to the award in accordance with this 2 CFR part 200.

• Can only charge in proportion to the value received by the program
  • Example: Agency purchases a computer to use 50% on the federal grant program and 50% on a state program – can only charge half the cost to the federal grant.
CONSISTENT TREATMENT (200.403(d))

• A cost may not be assigned to a federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the federal award as an indirect cost.

• Example: If salaries of most HR employees are included in your indirect cost pool, you should not be direct charging other HR salaries to federal programs.
APPLICABLE CREDITS (200.406)

• Definitions: Receipts or reduction-of-expenditure type transaction that offset or reduce expense items – must be credited to the Federal award as either cost reduction or cash refund, as appropriate.
  • Examples: purchase discounts, rebates or allowances, recoveries or indemnities on losses, insurance refunds or rebates, adjustments of overpayments

• Application: I pay $5,000 for an item that has a $500 rebate, I can only seek reimbursement for $4,500

• Another application: I pay $5,000 to a contractor and seek reimbursement. Later on, the contractor returned $1,000 because some goods were defective. I must expend that $1,000 on an allowable cost before I seek any additional reimbursement under that grant.
2 CFR PART 200, SUBPART E: COST PRINCIPLES

• 55 selected items of cost (starting at 2 CFR 200.420)
  • Listed either as allowable, unallowable, or allowable only with prior approval
  • For any cost needing prior approval, subrecipient must contact OSSE
  • If anything in Subpart E contradicts allowability under a specific statute or program regulations, the statute or program regulations would apply.
SELECTED ITEMS OF COST EXAMPLES

• Alcohol 200.423
  • Not allowable

• Entertainment 200.438
  • Not allowable UNLESS Prior Written Approval of Federal Awarding Agency.
  • Cost must meet a programmatic purpose.
  • Field Trips & Pizza Parties are common examples
TRAVEL (200.474)

- Travel costs may be charged on actual, per diem, or mileage basis
- Travel charges must be consistent with entity’s written travel reimbursement policies
- Allows costs for “above and beyond regular dependent care”
- Grantee must retain documentation that participation of individual is necessary for the project
QUESTIONED COSTS
1. ADVERTISEMENT

Are costs associated with advertising in media such as newspapers, radio and television, direct mail, or email allowable?

a) Always

b) Never

c) Yes, so long as it meets a programmatic purpose
2. FOOD

May Franklin Elementary School use Title I funds to purchase light snacks and water for a parent meeting?

a) Yes
b) No
c) It Depends
3. FOOD (AGAIN)

May Franklin Elementary School use Title I funds to purchase light snacks and water for a staff meeting?

a) Yes
b) No
c) It Depends
4. FOOD (YET AGAIN)

May Franklin Elementary School use Title I funds to purchase light snacks and water for a staff meeting if the meeting is all day, in the middle of the woods and its 100 degrees outside with killer mosquitoes?

a) Yes
b) No
c) It Depends
5. CLERICAL STAFF

Under ESSA, can Title I funds be used to pay for salaries of clerical/administrative support staff?

a) Yes, if we meet 200.413(c)
b) No
c) It Depends
6. INCENTIVES

May an elementary school use Title I funds to pay for a pizza party?

a) Yes

b) No

c) It Depends
7. INCENTIVES (AGAIN)

Can a school use Title I funds to buy ingredients for pizza as part of a culinary arts class?

a) Yes, if that culinary program is part of its approved consolidated application

b) No

c) It Depends
8. COMPUTER NETWORKS

Are the costs associated with an subrecipient’s wireless and LAN networks allowable under Title I?

a) Yes

b) No

c) It Depends
9. SCHOOL COUNSELING

Can Smith Middle School use Title I-A funds to pay for a school counselor to provide counseling to all students?

a) Yes
b) No
c) Only if it is a schoolwide school
10. SECURITY MEASURES TO PROTECT EQUIPMENT

Carter High School wants to purchase cameras and other related security devices to protect assistive technology and other equipment purchased with Title I funds. Is this allowable?

a) Yes
b) No
c) It Depends
11. FIELD TRIPS

Can a school use Title I funds for field trips?

a) Yes, without question
b) No
c) Only with prior approval
12. STEM INITIATIVE

Can a subrecipient use its Title I funds for a new STEM lab in every school to increase achievement, regardless of whether or not that school is a Title I school.

a) Yes
b) No
c) It Depends
13. PARENTAL INVOLVEMENT

Smith Elementary wants to send its parent coordinator to a parental involvement conference. Are the costs associated with registration fees, travel, conference expenses, and other related fees allowable under Title I?

a) Yes
b) No
c) It Depends
14. GIFTS

Can a district employee accept a gift from a contractor as long as it is below the micro-gratuity threshold?

a) Yes
b) No
c) It Depends
IDEA PART B
EXCESS COSTS

• IDEA requires subrecipients to use Part B funds only to pay the “excess costs” of providing special education and related services to children with disabilities (see 34 C.F.R. § 300.202(a)(2)).

• The purpose is to prevent LEAs from using Part B funds to pay for all the costs directly attributable to the education of a child with a disability.
WHAT ARE EXCESS COSTS

• Those costs in excess of the average annual per-student expenditure during the preceding school year for an elementary or secondary school student.

• Before deriving the excess costs, deductions must be taken for any amounts received under IDEA Part B, the federal Title I program (ESSA, Part A), and Title III, as well as state or local funds expended for programs that would qualify for assistance under any of those federal programs.

• Any amounts for capital outlay or debt service must be excluded from the excess cost calculation.
GENERAL EXCESS COST REQUIREMENT

• A subrecipient must spend at least the average annual per student expenditure on the education of an elementary school or secondary school child with a disability before Part B funds are used to pay the excess costs of providing special education and related services.

• Must compute the minimum average amount separately for children with disabilities in their elementary schools and for those in their secondary schools.

• Computation of the minimum average may not be based on a combination of the enrollments in elementary and secondary schools.
  • However, if two or more subrecipients jointly establish eligibility for Part B, the minimum average amount is the average of the combined minimum average amounts determined in those subrecipients for elementary or secondary school students.
COMPUTING MINIMUM AVERAGE AMOUNT

• **First:** Must determine the total amount of its expenditures for elementary school students from all sources – local, state and federal (including Part B) — in the preceding school year. Capital outlay and debt services are excluded.

• **Second:** Must subtract from the total expenditures those amounts spent for the specific, identified programs, including IDEA Part B; ESEA, Title I, Part A; ESEA, Title III, Parts A and B; state and local funds for children with disabilities; and state or local funds for programs under the ESEA, Title I, Part A, and ESEA, Title III, Parts A and B. These must be funds that are actually spent, not funds received in the preceding school year but carried over for the current school year.
COMPUTING MINIMUM AVERAGE AMOUNT (CONT.)

• **Third**: Must determine the average annual student expenditure for its elementary schools by dividing the average number of students enrolled in the elementary schools of the agency during the preceding year (including children with disabilities). The amount obtained through this computation is the minimum amount the subrecipient must spend (on average) for the education of each of its elementary school children with disabilities.
COMPUTING MINIMUM AVERAGE AMOUNT (CONT.)

• Fourth: To determine the total minimum amount of funds that must be spent for the education of its elementary school children with disabilities (not including capital outlay and debt service), the subrecipient must multiply the number of elementary school children with disabilities in the current year’s child count times the average annual per student expenditure amount determined for elementary students for the previous year. Part B funds may be used only for costs above this minimum.
### COMPUTING MINIMUM AVERAGE AMOUNT - EXAMPLE

<table>
<thead>
<tr>
<th>School Year 2018-2019</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Expenditures</td>
<td>$10,000,000</td>
</tr>
<tr>
<td>Deduct capital outlay and debt service</td>
<td>-3,000,000</td>
</tr>
<tr>
<td>Deduct Federal funds expended for IDEA, Title 1-A, and Title III-A&amp;B</td>
<td>-2,000,000</td>
</tr>
<tr>
<td>Deduct State and local funds supporting IDEA, Title I-A, and Title III-A&amp;B</td>
<td>-1,000,000</td>
</tr>
<tr>
<td><strong>Modified Expenditures</strong></td>
<td><strong>$4,000,000</strong></td>
</tr>
<tr>
<td>Total Pupil Count</td>
<td>400</td>
</tr>
<tr>
<td><strong>Average Per Pupil Expenditure (APPE)</strong></td>
<td><strong>$10,000</strong></td>
</tr>
</tbody>
</table>
The LEA must then spend at least $400,000 on the education of students with disabilities before using its IDEA, Part B, funds.
EXCEPTIONS

• If an SEA provides direct services to children with disabilities to make a FAPE available, it is generally treated as a subrecipient for this purpose.

• It may use Part B funds from its state set-aside or Part B payments that would otherwise have been available to a subrecipient, for the purpose of serving those children.

• However, unlike a subrecipient, the SEA need not comply with the excess cost requirement when expending those funds (see 34 C.F.R. §§300.175 and 300.227(a)(2)(ii)).
BRAIDING FEDERAL & LOCAL FUNDS
WHAT IS BRAIDING?

• Braiding: “Financial assistance from several sources is coordinated... to support a single initiative or strategy, while each individual award maintains its award specific identity.”
  • No statutory authority necessary
  • Good project management
  • Best practice

See AGA Guide, Chapter 1, Page 5: 
WHY BRAID FUNDS?

• Avoid duplication of efforts
• Utilize multiple funding sources to accomplish similar goals
• Federal government is encouraging this:
  • ESSA including CTE as an allowable use of Title I-A, IV-A funds
  • Perkins V tying accountability to student performance on challenging State academic standards under ESSA
HOW TO BRAID FUNDS?

• Best practice:
  • Needs assessment
    • Helps target coordination efforts
  • Coordinated project plan
    • Clearly lay out how funds from different sources will be used in an allowable way
  • Collaboration of stakeholders
    • Federal and non-federal program coordinators must be involved for braiding federal and local funds
  • Coordinated budget
    • No comingling of funds
  • Monitor performance outcomes
ANY CONCERNS?

• Be careful of supplanting!!!!!
SUPPLEMENT
NOT SUPPLANT
AUDITOR’S SNS TEST: THE PRESUMPTIONS OF SUPPLANTING 2 CFR 200, SUBPART F COMPLIANCE SUPPLEMENT

“What would have happened in the absence of the federal funds??”

3 Presumptions of Supplanting

1. Required to be made available under other federal, state, or local laws
2. Provided with non-federal funds in prior year (For Title III-A, other federal funds included)
3. Provided services to migrant students using MEP funds and the same services were provided to non-migrant students using non-federal funds.
   o Also applies to Perkins
# TITLES I – IV REFERENCE GUIDE

<table>
<thead>
<tr>
<th>ESSA Title</th>
<th>Title Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>Title I-A</td>
<td>Improving the Academic Achievement of the Disadvantaged</td>
</tr>
<tr>
<td>Title II-A</td>
<td>Preparing, Training, and Recruiting High Quality Teachers and Principals</td>
</tr>
<tr>
<td>Title III-A</td>
<td>Language Instruction For English Learners And Immigrant Students</td>
</tr>
<tr>
<td>Title IV-A</td>
<td>Student Support and Academic Enrichment Grant</td>
</tr>
</tbody>
</table>
Standard: Federal funds must be used to supplement and in no case supplant state, and local resources.

Test: To demonstrate compliance, the LEA shall demonstrate that the methodology used to allocate State and local funds to each school receiving assistance under this part ensures that the school receives all the State and local funds it would otherwise receive if it were not receiving Title I funds.

• What does this mean?

• The presumptions of supplanting do not apply to Title I-A!
EXAMPLE OF DISTRICT-WIDE COSTS

• The LEA wants to begin a reading initiative placing a reading coach in every school – paying for Title I schools with Title I-A funds and non-Title I schools with state funds.
  • According to ED’s guidance, this would be a SNS violation because the state funding would not be provided to Title I schools on the same basis as its non-Title I schools (i.e. they are not getting the benefit of the state-funded reaching coaches).
JUNE 2019 ED GUIDANCE ON LEA METHODOLOGY

• An LEA has significant flexibility in adopting a methodology to meet the new supplement not supplant requirement. The methodology must—
  • Allocate State and local funds to schools in the LEA;
  • Provide each Title I-A school the State and local funds it would receive were it not a Title I-A school—i.e., be neutral regarding a school’s Title I-A status.

• An LEA must be able to demonstrate compliance—i.e., that it has implemented its methodology.

SNS EXCLUSIONS (SEC. 1118(d))

• Under the statute, an LEA may exclude from a supplanting calculation determination *supplemental* non-federal funds expended in any school for programs that *meet the intent and purposes of Title I-A.*
INTENTS & PURPOSES (34 CFR 200.79(b))

OPTION 1

• Implemented in a school with at least 40 percent poverty;
• Designed to promote schoolwide reform and upgrade the entire educational operation of the school; is designed to meet the educational needs of all students in the school, particularly those who are not meeting State standards; and
• Uses the State’s assessment system to review the effectiveness of the program;

OPTION 2

• Serves only students who are failing, or most at risk of failing, to meet State standards;
• Provides supplementary services to participating students designed to improve their achievement; and
• Uses the State’s assessment system to review the effectiveness of the program.
OTHER EXCLUSIONS (SNS GUIDANCE Q&A 7)

• Single School Subrecipients
• A grade span with a single school
• Subrecipients with only Title I schools
SUPPLEMENT, NOT SUPPLANT TESTS

What is the source of funds?

Title II/ III/ IV/ other ESEA

Use “presumptions of supplanting”

Does this fall under an SNS exception?
- Single-school LEA
- LEA with only Title I schools
- grade span with single school*

Title I

LEA must have SNS methodology on file for allocation which complies with Sec. 1118

NO

YES

No methodology needed

*other grade spans may still require a methodology
SNS POP QUIZ QUESTION 1

Gregory Elementary School, a schoolwide school, paid for a math enrichment software program last year using State funds. This year the school wants to use its Title I-A funds to pay for the program.

Is this supplanting?

No!

Is this allowable?

If it is covered in the Schoolwide Plan
Bartlett Elementary, a targeted assistance school, heard about that great math enrichment software program and now wants to purchase it to use for all students using its Title I-A funds.

Is this supplanting?

No!

Is this allowable?

No!
SNS POP QUIZ QUESTION 3

Strasburg Public Charter School sent teachers to a professional development event in Arlington, VA in May 2018, paying for the registration with non-federal funds. The district wants to send those teachers to the same training in May 2019 using Title II funds.

Is this supplanting?

Yes!

Is this allowable?

No!
SNS POP QUIZ QUESTION 4

Rendon Middle School, a schoolwide school, was just cited for having 3 doors that do not meet fire code. The doors were purchased last year using local funds. The school wants to use Title I-A funds to purchase new doors that are up to code.

Is this supplanting?

No!

Is this allowable?

No!
SNS POP QUIZ QUESTION 5

Gerald Middle School has been paying for a digital learning program with its local funds but it now wants to use those funds on other initiatives so the school decides to pay for it next school year with Title IV-A funds.

Is this supplanting?

Yes!

Is this allowable?

No!

What if the digital learning program had been paid for previously with Title I, A funds, and the school now wants to use Title IV, A?

Not supplanting!
IDEA SUPPLANTING

IDEA Part B funds must be used to supplement State, local and other federal funds (used for providing services to children with disabilities) 34 CFR 300.202

If subrecipient meets maintenance of effort, then it meets supplement/not supplant requirements

• No particular cost test
• ARRA Guidance, April 2009
OSSE GUIDANCE

• SNS and MOE Guidance Available online:

• SNS-specific guidance:
MAINTENANCE OF EFFORT
MAINTENANCE OF EFFORT (MOE) 
SEC. 1118(a) AND 8521

• The combined fiscal effort per student or the aggregate expenditures of the subrecipient
  • from *state and local* funds
  • from preceding year must not be less than 90% of the second preceding year (have 10% flexibility)
MOE CONSEQUENCES
SEC. 8521(b)

5 Year Penalty-Free

- Subrecipient is not subject to sanctions for failing to maintain 90% effort for one year (either combined fiscal per student or aggregate State and agency expenditures) provided it has not failed to meet MOE for one or more of five immediately preceding fiscal years.
If the LEA failed to maintain MOE, the SEA is required to reduce the LEA's allocation by the exact proportion that the LEA failed to meet the MOE requirement.
### MOE EXAMPLE

<table>
<thead>
<tr>
<th></th>
<th>Description</th>
<th>Aggregate Expenditures</th>
<th>Amount Per Student</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Amount LEA spent in 2nd preceding fiscal year (State FY 2003, which began July 1, 2002)</td>
<td>$1,000,000</td>
<td>$6,100</td>
</tr>
<tr>
<td>2</td>
<td>Amount LEA had to spend in the preceding fiscal year (State FY 2004, which began July 1, 2003) in order to maintain effort (90% of 2nd preceding year's expenditure)</td>
<td>900,000</td>
<td>5,490</td>
</tr>
<tr>
<td>3</td>
<td>Actual amount LEA spent in the preceding fiscal year (State FY 2004)</td>
<td>850,000</td>
<td>5,200</td>
</tr>
<tr>
<td>4</td>
<td>Amount by which the LEA failed to maintain effort (Line 2-Line 3)</td>
<td>-50,000</td>
<td>-290</td>
</tr>
<tr>
<td>5</td>
<td>Percent the SEA must reduce the LEA's allocation (Line 4+Line 2) **</td>
<td>-5.6%</td>
<td>-5.3%</td>
</tr>
</tbody>
</table>

**The SEA uses the percentage that is most advantageous to the LEA**
IDEA MOE – ELIGIBILITY STANDARD

The subrecipient must budget, for the education of children with disabilities, at least the same total or per capita amount, from either local funds or a combination of state and local funds, as the subrecipient spent for that purpose from the same source for the most recent prior year for which the information is available.

34 CFR 300.203
# IDEA MOE – ELIGIBILITY STANDARD EXAMPLE

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Local Funds total</th>
<th>State and local funds total</th>
<th>Local funds per capita</th>
<th>State and local funds per capita</th>
</tr>
</thead>
<tbody>
<tr>
<td>2018-2019</td>
<td>500</td>
<td>1000</td>
<td>50</td>
<td>100</td>
</tr>
<tr>
<td>2019-2020</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Final data not available at the time of budgeting for 2019-2020</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2020-2021</td>
<td>500</td>
<td>1000</td>
<td>50</td>
<td>100</td>
</tr>
<tr>
<td>(Required budget amount)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
IDEA MOE – COMPLIANCE STANDARD

The subrecipient must not reduce the level of expenditures for the education of children with disabilities made by the LEA **below the total or per capita amount of** either local funds or a combination of state and local funds, as the subrecipient spent for that purpose from the same source for the most recent prior year for which the information is available.

34 CFR 300.203
# IDEA MOE – COMPLIANCE STANDARD EXAMPLE

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Local Funds total</th>
<th>State and local funds total</th>
<th>Local funds per capita</th>
<th>State and local funds per capita</th>
</tr>
</thead>
<tbody>
<tr>
<td>2015-2016</td>
<td>500</td>
<td>950</td>
<td>50</td>
<td>95</td>
</tr>
<tr>
<td>2016-2017</td>
<td>400</td>
<td>950*</td>
<td>40</td>
<td>95*</td>
</tr>
<tr>
<td>2018-2019</td>
<td>500*</td>
<td>900</td>
<td>50*</td>
<td>90</td>
</tr>
</tbody>
</table>

*The LEA met MOE using this standard.
IDEA MOE – CONSEQUENCES

If an LEA fails to meet the MOE compliance standard, it can be required to return to the Department, using non-Federal funds, an amount equal to the amount by which the LEA failed to maintain its level of expenditures, or the amount of the LEA’s IDEA Part B subgrant, whichever is lower.

34 CFR 300.203
OSSE GUIDANCE

• SNS and MOE Guidance Available online: https://osse.dc.gov/page/new-essa-fiscal-requirements-supplement-not-supplant-and-maintenance-effort-update

• Optional MOE planning tool:
  https://osse.dc.gov/sites/default/files/dc/sites/osse/page_content/attachments/ESSA%20MOE%20Planning%20Tool_Planning%20Only_Not%20for%20Reporting.xlsx
## TAKEAWAYS & NEXT STEPS

<table>
<thead>
<tr>
<th>Item</th>
<th>Relevant Staff</th>
</tr>
</thead>
<tbody>
<tr>
<td>Review your allowability procedures to ensure compliance with federal rules and current practices</td>
<td>COO, Senior Finance Lead, Grant Manager</td>
</tr>
<tr>
<td>Review your IDEA, Part B expenditures to make sure federal special education funds are only being used to pay excess costs</td>
<td>COO, Special Education Coordinator, Grant Manager</td>
</tr>
<tr>
<td>Gather a team at your agency to discuss ways to coordinate/braid federal and non-federal funds to reach intended goals and objectives</td>
<td>COO, Senior Finance Lead, Grant Manager and Program Manager</td>
</tr>
<tr>
<td>Review recent expenditures and/or allocation methods to identify and avoid possible supplanting</td>
<td>COO, Senior Finance Lead, Grant Manager</td>
</tr>
</tbody>
</table>
Grant Management: Possible Consequences of Non-Compliance

FY 2019-20
POSSIBLE CONSEQUENCES OF NON-COMPLIANCE

• For K12SS Consolidated Monitoring, compliance findings are reported to the subgrantee’s leadership and board members, if applicable.

• Subgrantees can be placed on “specific conditions” (2 CFR 200.207; 2 CFR 200.338) which may include:
  - Additional detailed financial reporting
  - Increased project monitoring
  - Technical or management assistance
  - Restricting funding
PROVISIONS OSSE HAS PLACED ON SUBGRANTEES UNDER SPECIFIC CONDITIONS:

- Increased monitoring such as quarterly visits
- Increased reporting such as monthly program and fiscal reports
- Directed use of funds
- Withheld all or part of grant award
RESOURCES

• Grants and Funding:
  ➢ https://osse.dc.gov/page/grants-and-funding-0
  ➢ Search words: Grants and Funding OSSE

• Risk Based Monitoring Grant Guidance and Tool
  ➢ Search words: Risk Based Monitoring OSSE

• 2 CFR 200 – Uniform Grant Guidance
  ➢ https://www.ecfr.gov/cgi-bin/text-idx?SID=e69fa16635f502760e38219847b65f32&mc=true&tpl=/ecfrbrowse/Title02/2cf
  r200_main_02.tpl
  ➢ Search words: Electronic CFR

• The Administrator’s Handbook on EDGAR
  ➢ https://www.bruman.com/publications/
CLOSING

- Questions?
- Survey
- Contact information:
  Renu Oliver
  (202) 741-5251
  Renu.Oliver@dc.gov
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