

Grant Reference Material

Webpage: [Jacob K. Javits Gifted and Talented Students Education Program](#)

Program statute and regulations

- Program Authority: Section 4644 of the ESEA, as amended by the ESSA (20 U.S.C. 7294)
- Education Department General Administrative Regulations (EDGAR)
- 2 CFR Part 200—Uniform Guidance
- 2 CFR Part 180 – OMB Guidelines to Agencies on Governmentwide Debarment and Suspension (Nonprocurement)

Key parts of **EDGAR** for grant requirements

<http://www2.ed.gov/policy/fund/reg/edgarReg/edgar.html>

Part 75—DIRECT GRANT PROGRAMS

Part 77—DEFINITIONS

Part 79—INTERGOVERNMENTAL REVIEW OF DEPARTMENT OF EDUCATION PROGRAMS AND ACTIVITIES

Part 81—GENERAL EDUCATION PROVISIONS ACT ENFORCEMENT

Part 82—LOBBYING

Part 84—DRUG-FREE WORKPLACE

Part 86—DRUG AND ALCOHOL ABUSE PREVENTION

Part 97—PROTECTION OF HUMAN SUBJECTS

Part 98—STUDENT RIGHTS IN RESEARCH, EXPERIMENTAL PROGRAMS, AND TESTING (current version)

Part 99—FAMILY EDUCATIONAL RIGHTS AND PRIVACY

Key Parts of Uniform Guidance (2 CFR § 200)

<https://www2.ed.gov/policy/fund/guid/uniform-guidance/index.html>

Subpart A – Acronyms and Definitions

Subpart B – General Provisions

Subpart C – Pre-Award Requirements

Subpart D – Post-Award Requirements

Subpart E – Cost Principles

Subpart F – Audit Requirements

Appendices III-V and VII – Indirect Cost/Cost Allocation Plans

Appendix XI – Compliance Supplement

Guidance for Budget Revisions

- Budget revisions must be consistent with the project goals and objectives.
- Activities for which funds were originally intended are not negatively impacted or result in a change of project scope.
- Budget change is allowable under ED regulations and OMB cost principles.
- Ensure budget changes does not impact the project's ability to meet the competitive preference priorities and requirements of the program.
- Work with your Program Officer when revising budgets and confer with your Budget Office
- Provide a clear, detailed explanation of the new activity and how it will support the Goals and Objectives of the grant (include detailed cost)
- Provide a clear explanation of where the funds are coming from and why they are no longer necessary to support their original purpose (include detailed cost)
- If moving funds between line items, a completed Budget Revision Sheet that shows the currently approved budget, the increase and/or decrease of funds, and the final amount in each line item where a change is made
- Once the revision is approved an updated ED 524B Budget form that reflects the changes for Year (1) and includes the budget allocations for all 5 years of the project
- **For budget revisions within the same ED budget category:**
 - a. Email your Program Officer noting changes to the line item to include:
 - b. What funds are being redirected,
 - c. Reason for redirecting funds, and
 - d. How the change is consistent with your original goals and objectives.
- **For budget revisions **not** within the same ED budget category:**
 - a. Email your Program Officer to indicate by line item what funds are being redirected for, and how it is consistent with your original goals and objectives.
 - b. Provide an updated Budget Revision Sheet that reflects the budget transfer (ED 524 form)
 - c. Reviewed by Program Officer to obtain approval

Allowable Costs Requirements

- ▶ **Allowable** - Permitted under the authorizing and appropriations statutes and ED regulations
- ▶ **Allocable** - Necessary for the “proper and efficient” implementation and administration of grant?
- ▶ **Reasonable** – In its nature and amount, does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost
- ▶ **Cost must be allocated:**

Directly related to a specific objective under the grant award (Javits Project)

Relative benefits received by your project / Cost must be proportionate to the benefits

- ▶ Meet cost sharing or matching requirements of any other Federal award
- ▶ **Adequately** documented