

# Uniform Grants Guidance 2024 Revision: Evaluation

#### Summary

- The Office of Management and Budget (OMB) issues guidance regarding government-wide policies for the award and administration of Federal financial assistance,<sup>1</sup> often referred to as the Uniform Grants Guidance. An updated version of this guidance was released in April 2024.
- The Uniform Grants Guidance 2024 Revision emphasizes that <u>recipients of Federal funds</u>, including grants, are allowed to spend a portion of award funding on evaluation activities when related to the award as detailed below. <u>Evaluation</u> is an <u>important priority</u> and a <u>key agency function</u> within the Federal Government, which allows agencies and recipients of Federal financial assistance to better understand the extent to which intended goals are being achieved, beyond performance reporting and grant monitoring.
- Evaluation can address questions related to grant implementation, the effectiveness or impact of
  specific strategies used in grant activities, and questions related to understanding the important
  context for results achieved or a deeper understanding of outcomes across various groups served.<sup>2</sup>
  Evaluation can provide results to help agencies and grant recipients learn what works, for whom,
  and under what circumstances.

#### **Evaluation-Related Activities in Federal Grant Awards**

The Uniform Grants Guidance 2024 Revision further clarifies the allowable use of funding from a Federal grant award for evaluation related activities. It also emphasizes that Federal agencies should consider available evidence and evaluation results (from past programs) during program design (see 2 C.F.R. 200.202), explains that agencies should consider evaluation activities when developing reporting requirements (see section 200.329), makes clear that agencies can require recipients to participate in federally-funded evaluations under an award (see section 200.301), and allows agencies to request that OMB provide exceptions to particular provisions of the Uniform Grants Guidance to support innovative programs designs (see section 200.102) that could be further supported and tested through evaluation (see section 200.301). The guidance also confirms that, when related to an award, recipients can use some of the funding to build high quality evidence through their organization's evaluation activities or an evaluation led by a Federal agency.

The Uniform Grants Guidance 2024 Revision also makes clear that recipients may use Federal funds to support the effective administration of the relevant Federal grant program by undertaking a wide range of evaluation-related activities,<sup>3</sup> including both the building and use of evidence. This language also makes

<sup>&</sup>lt;sup>1</sup> As used here, Federal financial assistance has the same meaning as in section 200.1 of title 2 of the Code of Federal Regulations.

<sup>&</sup>lt;sup>2</sup> See OMB Memorandum M-21-27 *Evidence-Based Policymaking: Learning Agendas and Annual Evaluation Plan* and OMB Circular No. A-11, § 200.22 (see first paragraph under the definition of "Evaluation").

clear that allowable costs include many types of expenditures such as staff, materials, contractors, subawards, data infrastructure, and other expenses that support the effective use of evaluation throughout the full program life cycle from planning to implementation and closeout.

Specifically, the Uniform Grants Guidance 2024 Revision, states that:

"§ 200.455 Organization costs. (c) The costs related to data and evaluation are allowable. Data costs include (but are not limited to) the expenditures needed to gather, store, track, manage, analyze, disaggregate, secure, share, publish, or otherwise use data to administer or improve the program, such as data systems, personnel, data dashboards, cybersecurity, and related items. Data costs may also include direct or indirect costs associated with building integrated data systems— data systems that link individual-level data from multiple State and local government agencies for purposes of management, research, and evaluation. Evaluation costs include (but are not limited to) evidence reviews, evaluation planning and feasibility assessment, conducting evaluations, sharing evaluation results, and other personnel or materials costs related to the effective building and use of evidence and evaluation for program design, administration, or improvement."<sup>4</sup>

Recipients may charge evaluation activities to Federal grants as direct or indirect costs, as long as they are related to the Federal grant award. In general, direct costs are line items in a grant budget for specific activities. Indirect costs support the overall administration of a recipient organization.<sup>5</sup> As stated in the Uniform Grants Guidance 2024 Revision, funds can be used for activities such as evaluation-related activities:

"§ 200.413 Direct costs. (b) Application to Federal awards. The association of costs with a Federal award determines whether costs are direct or indirect. Costs charged directly to a Federal award are typically incurred specifically for that Federal award (including, for example, supplies needed to achieve the award's objectives and the proportion of employee compensation and fringe benefits expended in relation to that specific award). Costs that otherwise would be treated as indirect costs may also be considered direct costs if they are directly related to a specific award (including, for example, extraordinary utility consumption, the cost of materials supplied from stock or services rendered by specialized facilities, cybersecurity, integrated data systems, asset management systems, performance management costs, program evaluation costs, or other institutional service operations)."<sup>6</sup>

# **Additional Information**

<sup>&</sup>lt;sup>4</sup> See <u>https://www.cfo.gov/resources/uniform-guidance</u> for full text. Emphasis added.

<sup>&</sup>lt;sup>5</sup> See 200.414 for more information on indirect costs.

<sup>&</sup>lt;sup>6</sup> See <u>https://www.cfo.gov/resources/uniform-guidance</u> for full text. Emphasis added.



# Uniform Grants Guidance 2024 Revision: Data

#### Summary

- The Office of Management and Budget (OMB) issues guidance regarding government-wide policies for the award and administration of Federal financial assistance,<sup>7</sup> often referred to as the Uniform Grants Guidance. An updated version of this guidance was released in April 2024.
- The Uniform Grants Guidance 2024 Revision emphasizes that <u>recipients of Federal funds</u>, including grants, are allowed to spend a portion of award funding on data gathering and analysis activities when related to the award as detailed below.
- Data is an important priority for the U.S. Government because it allows recipients of Federal financial assistance to use funding to improve the management of their programs and understand the extent to which their programs are reaching the affected populations and achieving the intended goals.

# **Data-Related Activities in Federal Grant Awards**

The Uniform Grants Guidance 2024 Revision further clarifies that data and evaluation related activities are an allowable use of Federal funds.<sup>8</sup> It also emphasizes that Federal agencies should consider available data during program design (see Section 200.202), highlights the role of performance data in developing program requirements (see Section 200.301), and emphasizes the role of data in performance reporting requirements (see section 200.329).

The Uniform Grants Guidance 2024 Revision also makes clear that recipients may use Federal funds to support the effective administration of the relevant Federal grant program by undertaking a wide range of data gathering and analysis-related activities. The guidance also makes clear that allowable costs include many types of expenditures such as staff, materials, contractors, subawards and other expenses that support the effective use of data throughout the full program life cycle from planning and implementation to evaluation and closeout.

Specifically, the Uniform Grants Guidance 2024 Revision, states that:

"§ 200.455 Organization costs. (c) The costs related to data and evaluation are allowable. Data costs include (but are not limited to) the expenditures needed to gather, store, track, manage, analyze, disaggregate, secure, share, publish, or otherwise use data to administer or improve the program, such as data systems, personnel, data dashboards, cybersecurity, and related items. Data costs may also include direct or indirect costs associated with building integrated data systems—data systems that link individual-level data from multiple State and local government agencies for purposes of management, research, and evaluation. Evaluation costs include (but are

<sup>&</sup>lt;sup>7</sup> As used here, Federal financial assistance has the same meaning as in section 200.1 of title 2 of the Code of Federal Regulations.

<sup>&</sup>lt;sup>8</sup> For additional details on the use of Federal funds for evaluation related activities, see the separate summary brief "Uniform Grants Guidance 2024 Revision: Evaluation."

not limited to) evidence reviews, evaluation planning and feasibility assessment, conducting evaluations, sharing evaluation results, and other personnel or materials costs related to the effective building and use of evidence and evaluation for program design, administration, or improvement."<sup>9</sup>

Recipients may charge permitted data activities to Federal grants as direct or indirect costs, as long as they are applicable to the Federal grant award. In general, direct costs are line items in a grant budget for specific activities that support a particular award. Indirect costs support the overall administration of a recipient organization.<sup>10</sup> Indirect costs can be used for data activities as outlined in the guidance:

• "§ 200.413 Direct costs. (b) Application to Federal awards. The association of costs with a Federal award determines whether costs are direct or indirect. Costs charged directly to a Federal award are typically incurred specifically for that Federal award (including, for example, supplies needed to achieve the award's objectives and the proportion of employee compensation and fringe benefits expended in relation to that specific award). Costs that otherwise would be treated as indirect costs may also be considered direct costs if they are directly related to a specific award (including, for example, extraordinary utility consumption, the cost of materials supplied from stock or services rendered by specialized facilities, cybersecurity, integrated data systems, asset management systems, performance management costs, program evaluation costs, or other institutional service operations)."<sup>11</sup>

## **Additional Information**

<sup>&</sup>lt;sup>9</sup> See <u>https://www.cfo.gov/resources/uniform-guidance</u> for full text. Emphasis added.

<sup>&</sup>lt;sup>10</sup> See 200.414 for more information on indirect costs.

<sup>&</sup>lt;sup>11</sup> See <u>https://www.cfo.gov/resources/uniform-guidance</u> for full text. Emphasis added.



# Uniform Grants Guidance 2024 Revision: Community Engagement and Public Participation

## Summary

- The Office of Management and Budget (OMB) issues guidance regarding government-wide policies for the award and administration of Federal financial assistance,<sup>12</sup> often referred to as the Uniform Grants Guidance. An updated version of this guidance was released in April 2024.
- The Uniform Grants Guidance 2024 Revision encourages Federal agencies and <u>recipients of Federal</u> <u>funds</u> to conduct community engagement activities and, when related to an award, permits recipients of Federal financial assistance to spend these funds on public participation and community engagement activities, including as detailed below.<sup>13</sup>
- Advancing equity and support for underserved communities and improving customer experience are important priorities for the Federal Government. Frequent and broad community engagement can help the public, including underserved communities, become aware of, understand, and access Federal grant opportunities and other support and services available to them.
- Community engagement activities can lead to more effective and equitable grantmaking; improved trust in government and democratic accountability; and meaningful incorporation of the knowledge, needs, and lived experiences of the affected individuals and communities into program design, implementation, and evaluation.

# **Engagement-Related Activities in Federal Grant Awards**

The Uniform Grants Guidance 2024 Revision further clarifies the existing guidance that allows the use of Federal funds for community engagement-related activities, as long as they are applicable to the Federal award. The Uniform Grants Guidance 2024 Revision emphasizes that Federal agencies should conduct community engagement as part of their grant activities. It also allows grant recipients to use Federal funds to support the effective administration of the relevant Federal program by undertaking community engagement activities. This language makes clear that allowable costs include many types of expenditures such as staff, materials, contractors, sub-grants, and other expenses that facilitate community engagement throughout the full program life cycle from planning to implementation and closeout.

Specifically, the Uniform Grants Guidance 2024 Revision, states that:

• **"§ 200.202 Program planning and design**. (a) The Federal agency must design a program and create an Assistance Listing before announcing the Notice of Funding Opportunity. A program must be designed... (5) **To encourage applicants to engage, when practicable, during the design phase,** 

<sup>&</sup>lt;sup>12</sup> As used here, Federal financial assistance has the same meaning as in section 200.1 of title 2 of the Code of Federal Regulations.

<sup>&</sup>lt;sup>13</sup> See "<u>Broadening Public Participation and Community Engagement in the Regulatory Process</u>" from the Office of Management and Budget's Office of Information and Regulatory Affairs for additional details and definitions of public participation and community engagement

members of the community that will benefit from or be impacted by a program. (b) Federal agencies should develop programs in consultation with communities benefiting from or impacted by the program. In addition, Federal agencies should consider available data, evidence, and evaluation results from past programs and make every effort to extend eligibility requirements to all potential applicants..."<sup>14</sup>

- "§ 200.204 Notices of funding opportunities: (c)(2) Federal agencies should ensure that funding opportunities are written using plain language. To the extent possible Federal agencies must streamline opportunities to make them accessible, particularly for funding opportunities that are new, targeted to underserved communities, or intended to reach inexperienced applicants."<sup>15</sup>
- "§ 200.111 English language. (a) All Federal financial assistance announcements, applications, and Federal award information should be in the English language and must be in terms of U.S. dollars. However, Federal agencies, recipients, and subrecipients may issue or translate a Federal award or other documents into another language. A Federal agency may translate formal or informal announcements of the availability of Federal funding through a financial assistance program, such as a notice of funding opportunity, when translations may serve to increase the pool of applicants or the participation of a specific community (for example, programs administered in foreign countries where the primary language is not English). Federal agencies must maintain an official controlling English version of the Federal financial assistance announcement and the Federal award, including the terms and conditions."<sup>16</sup>

#### **Additional Information**

<sup>&</sup>lt;sup>14</sup> See <u>https://www.cfo.gov/resources/uniform-guidance</u> for full text. Emphasis added.

<sup>&</sup>lt;sup>15</sup> See <u>https://www.cfo.gov/resources/uniform-guidance</u> for full text. Emphasis added.

<sup>&</sup>lt;sup>16</sup> See <u>https://www.cfo.gov/resources/uniform-guidance</u> for full text. Emphasis added.



# Uniform Grants Guidance 2024 Revision: Notices of Funding Opportunity

#### Summary

- The Office of Management and Budget (OMB) issues guidance regarding government-wide policies for the award and administration of Federal financial assistance,<sup>17</sup> often referred to as the Uniform Grants Guidance. An updated version of this guidance was released in April 2024.
- The Uniform Grants Guidance 2024 Revision contains various updates and directs Federal agencies to make their grant announcements (also known as Notices of Funding Opportunity, or NOFOs) simple, as short as possible, accessible to potential applicants, and written in plain language. These changes will increase the accessibility of Federal grants, particularly for limited capacity organizations and underserved communities.

#### **Grant Announcements**

The Uniform Grants Guidance 2024 Revision makes clear that agencies should make their grant announcements as clear and concise as possible by limiting the length and complexity of the grant announcement by only including necessary information. Agencies should use plain language that is accessible to eligible applicants with a special focus on reaching underserved communities. Specifically, the Uniform Grants Guidance 2024 Revision, states that:

- "§ 200.204 Notices of funding opportunities. The Federal agency must announce specific funding opportunities for Federal financial assistance that will be openly competed. The term openly competed means opportunities that are not directed to one or more specifically identified applicants. To the extent possible, the Federal agency should communicate opportunities to the public in plain language to ensure the announcement is accessible to diverse communities of eligible applicants, including underserved communities. The Federal agency should also make efforts to limit the length and complexity of the announcement and only include the information that is necessary for the effective communication of the program objectives. Federal agencies may offer pre-application technical assistance or provide clarifying information for funding opportunities. However, Federal agencies must ensure these resources are made accessible and widely available to all potential applicants (for example, by posting answers to questions and requests on Grants.gov). The Federal agency should make every effort to identify in the NOFO all eligible applicants (for example, different types of nonprofit organizations such as labor unions and tribal organizations). The following information must be provided in a public notice:
  - (c)(2): "(2) Federal agencies should ensure that funding opportunities are written using plain language. To the extent possible Federal agencies must streamline opportunities to

<sup>&</sup>lt;sup>17</sup> As used here, Federal financial assistance has the same meaning as in section 200.1 of title 2 of the Code of Federal Regulations.

make them accessible, particularly for funding opportunities that are new, targeted to underserved communities, or intended to reach inexperienced applicants."

(c)(3): "(3) To reduce application burden, Federal agencies should consider whether programmatic or administrative requirements specific to the agency, program, or funding opportunity must be met at the time of application or as a requirement of receiving a Federal award."<sup>18</sup>

The Uniform Grants Guidance 2024 Revision also contains an updated NOFO template (Appendix I), which modifies the content and format of the information that agencies are required to include in their grant announcements. This new NOFO template requires an executive summary (see Appendix I, part H) that is "written in plain language and summarizes the goals and objectives of the program, the target audience, and eligible recipients," a clear program description that provides information on the expected outcomes of the grant, information on submission requirements and deadlines, an explanation on the grant application review process, and details on the grant reporting requirements.

In addition, the updated NOFO template makes clear that agencies should use plain language and may shorten their grant announcements by linking to award terms, conditions, and other disclosures that are standardized and substantively related to the activities or purpose of the grant announcement. Specifically, the Uniform Grants Guidance 2024 Revision notes that:

- Appendix I (a): "(1) In developing a notice of funding opportunity (NOFO), Federal agencies must: (i) Be concise and use plain language per the guidance at PlainLanguage.gov wherever possible.
- Appendix I: "(2) Federal agencies may:
  - (i) Link to standard content to include required information rather than including the full language in the NOFO. The NOFO should make clear if linked information is critical—for example, standard terms and conditions, administrative and national policy requirements, and standard templates.
  - (ii) Include links to relevant regulations and other sources.
  - (iii) Use cross-references between the sections, including hyperlinks in electronic versions."<sup>19</sup>

Taken together, the changes in the Uniform Grants Guidance 2024 Revision improve upon previous versions of the guidance related to agency grant announcements and are a major improvement that will lessen the administrative burden for Federal grant award recipients and applicants. These changes will lower administrative burden by increasing the use of plain language, decreasing complexity, reducing length, and improving the accessibility of Federal grant announcements. These changes have the potential to make Federal grant funds easier to access, particularly for organizations with limited capacity and underserved communities.

# **Additional Information**

<sup>&</sup>lt;sup>18</sup> See <u>https://www.cfo.gov/resources/uniform-guidance</u> for full text. Emphasis added.

<sup>&</sup>lt;sup>19</sup> See <u>https://www.cfo.gov/resources/uniform-guidance</u> for full text. Emphasis added.



# Uniform Grants Guidance 2024 Revision: Labor

## Summary

- The Office of Management and Budget (OMB) issues guidance regarding government-wide policies for the award and administration of Federal financial assistance,<sup>20</sup> often referred to as the Uniform Grants Guidance. An updated version of this guidance was released in April 2024.
- The Uniform Grants Guidance 2024 Revision contains various updates that address labor standards for Federal grant awards. These changes increase the potential impact of Federal funds.

## Labor Standards

The Uniform Grants Guidance 2024 Revision includes various provisions that emphasize the importance of engaging organized labor, using responsible contractors, and outlines examples of permitted labor and employment practices. Specifically, the Uniform Grants Guidance 2024 Revision notes that:

- **"§ 200.204 Notices of funding opportunities**... The Federal agency should make every effort to identify in the NOFO all eligible applicants (for example, different types of nonprofit organizations such as labor unions and tribal organizations)."
- "§ 200.318 General procurement standards. (h) *Responsible contractors*. The recipient or subrecipient must award contracts only to responsible contractors that possess the ability to perform successfully under the terms and conditions of a proposed contract. The recipient or subrecipient must consider contractor integrity, public policy compliance, proper classification of employees (see the Fair Labor Standards Act, 29 U.S.C. 201, chapter 8), past performance record, and financial and technical resources when conducting a procurement transaction."

"§ 200.318 General procurement standards. (I) Examples of labor and employment practices.
 (1) The procurement standards in this subpart do not prohibit recipients or subrecipients from:
 (i) Using Project Labor Agreements (PLAs) or similar forms of pre-hire collective bargaining

agreements;

(ii) Requiring construction contractors to use hiring preferences or goals for people residing in high-poverty areas, disadvantaged communities as defined by the Justice40 Initiative (see OMB Memorandum M-21-28), or high-unemployment census tracts within a region no smaller than the county where a federally funded construction project is located. The hiring preferences or goals should be consistent with the policies and procedures of the recipient or subrecipient, and must not prohibit interstate hiring;

(iii) Requiring a contractor to use hiring preferences or goals for individuals with barriers to employment (as defined in section 3 of the Workforce Innovation and Opportunity Act (29

<sup>&</sup>lt;sup>20</sup> As used here, Federal financial assistance has the same meaning as in section 200.1 of title 2 of the Code of Federal Regulations.

U.S.C. 3102(24)), including women and people from underserved communities as defined by Executive Order 14091;

(iv) Using agreements intended to ensure uninterrupted delivery of services; using agreements intended to ensure community benefits; or

(v) Offering employees of a predecessor contractor rights of first refusal under a new contract.

(2) Recipients and subrecipients may use the practices listed in paragraph (1) if consistent with the U.S. Constitution, applicable Federal statutes and regulations, the objectives and purposes of the applicable Federal financial assistance program, and other requirements of this part."

- "§ 200.319 Competition. (f) To the extent consistent with established practices and legal requirements applicable to the recipient or subrecipient, this subpart does not prohibit recipients or subrecipients from developing written procedures for procurement transactions that incorporate a scoring mechanism that rewards bidders that commit to specific numbers and types of U.S. jobs, minimum compensation, benefits, on-the-job-training for employees making work products or providing services on a contract, and other worker protections. This subpart also does not prohibit recipients and subrecipients from making inquiries of bidders about these subjects and assessing the responses. Any scoring mechanism must be consistent with the U.S. Constitution, applicable Federal statutes and regulations, and the terms and conditions of the Federal award."<sup>21</sup>
- "§ 200.324 Contract cost and price. (a) The recipient or subrecipient must perform a cost-benefit or price analysis for every procurement transaction, including contract modifications, in excess of the simplified acquisition threshold. The method and degree of analysis conducted depend on the facts surrounding the particular procurement transaction. For example, the recipient or subrecipient should consider potential workforce impacts in their analysis if the procurement transaction will displace public sector employees. However, as a starting point, the recipient or subrecipient must make independent estimates before receiving bids or proposals."

# **Additional Information**

<sup>&</sup>lt;sup>21</sup> Geographic Preference: The 2024 Revision also removes from section 200.319, Competition, a provision stating that: "The non-Federal entity must conduct procurements in a manner that prohibits the use of statutorily or administratively imposed state, local, or tribal geographical preferences in the evaluation of bids or proposals, except in those cases where applicable Federal statutes expressly mandate or encourage geographic preference." This will allow non-Federal entities increased flexibility in supporting job growth in their local communities.



# Uniform Grants Guidance 2024 Revision: Burden Reduction

## Summary

- The Office of Management and Budget (OMB) issues guidance regarding government-wide policies for the award and administration of Federal financial assistance,<sup>22</sup> often referred to as the Uniform Grants Guidance. An updated version of this guidance was released in April 2024.
- The Uniform Grants Guidance 2024 Revision contains various updates that will reduce burden for recipients of Federal funds. By using plain language, clarifying provisions, and improving organization, the Uniform Grants Guidance 2024 contains comprehensive revisions that will reduce burden for recipients of Federal funds.
- In addition, a number of specific updates will also allow recipients of Federal funds increase the efficiency of their financial management.

## **Burden Reduction**

The Uniform Grants Guidance 2024 Revision provides clearer, more precise guidance that itself represents a reduction in burden by saving Federal agencies and recipients time deciphering complex language and requirements. Among many of the changes to the Uniform Grants Guidance that accomplishes this are increasing the thresholds in Federal financial assistance, recognizing recipient costs of doing business, simplifying language and program requirements, eliminating burdensome requirements, and clarifying costs and requirements.

# Increasing Thresholds in Federal Financial Assistance

The Uniform Grants Guidance contains thresholds for how recipients must manage their Federal funds. The Uniform Grants Guidance 2024 Revision increases a variety of these thresholds in order to reduce burden, including:

- Equipment: The Uniform Grants Guidance 2024 Revision increases from \$5,000 to \$10,000 the value of equipment that at the end of the grant period "may be retained, sold, or otherwise disposed of with no further responsibility to the Federal agency" (see section 200.313(e)(1)). It also clarifies that Indian Tribes may use their own procedures for use, management, and disposal of equipment. If they do not have procedures then they must follow the ordinary guidance.
- **Unused Supplies**: The Uniform Grants Guidance 2024 Revision increases from \$5,000 to \$10,000 the value of unused supplies that recipients of Federal funds are required to sell at the end of the grant award period as well as clarifying that this amount is the total amount of remaining unused supplies, not just like items (see section 200.314).

<sup>&</sup>lt;sup>22</sup> As used here, Federal financial assistance has the same meaning as in section 200.1 of title 2 of the Code of Federal Regulations.

- **Single Audit**: The Uniform Grants Guidance 2024 Revision increases from \$750,000 to \$1,000,000 the level at which a recipient of Federal funds is required to conduct a single audit or a program specific audit (see section 200.501).
- **Fixed Amount Awards Subawards**: The Uniform Grants Guidance 2024 Revision increases from \$250,000 to \$500,000 the amount of fixed amount subawards that a recipient may provide with prior written approval from the Federal agency (see section 200.333).

## **Recognizing Recipient Costs of Doing Business**

- **De Minimis Indirect Rate**: The Uniform Grants Guidance 2024 Revision increases from 10% to 15% the maximum rate that recipients of Federal funds may use for indirect costs without negotiating an alternative rate with the relevant Federal agency.
- **Calculating Indirect Costs**: The Uniform Grants Guidance 2024 Revision increases from \$25,000 to \$50,000 the amount of subawards that recipients can apply to their indirect rate (see section 200.333).

## Simplifying language and program requirements

- Plain Language: The Uniform Grants Guidance 2024 Revision makes clear that agencies should make their grant announcements as clear and concise as possible by limiting the length and complexity of the grant announcement by only including necessary information. Agencies should use plain language that is accessible to eligible applicants with a special focus on reaching underserved communities (see section 200.204).
- **English Language**: The Uniform Grants Guidance 2024 Revision allows agencies to translate a grant notices or other documents into another language (see section 200.111).

#### **Eliminating Burdensome Requirements**

- **Removing DS-2:** The Uniform Grants Guidance 2024 Revision updates the cost accounting standards and disclosure statement to remove the requirement to submit a DS-2 disclosure statement in support of indirect rate (see section 200.419).
- **Reducing number of prior approvals.** The Uniform Grants Guidance 2024 Revision removes certain prior approval requirements that had been in place for years, including, for example certain costs associated with entertainment; memberships, subscriptions, professional activity costs; and participant support costs.

#### **Clarifying Costs and Requirements**

- **Close-out costs:** The Uniform Grants Guidance 2024 Revision allows for certain administrative costs associated with closeout to be charged to the final budget period. 200.345 Post-closeout adjustments and continuing responsibilities. Clarifies recipient right to receive any remaining and available funds (see section 200.403).
- **Organization costs**: The Uniform Grants Guidance 2024 Revision clarifies that certain costs associated with data and evaluation are allowable (see section 200.455).

# **Additional Information**