



21st CCLC Fiscal Guidance

1. Financial Management and Allowability

- a) Financial Management [200.302\(b\)](#)
 - b) Payment [200.305](#)
 - c) Cost Sharing/Matching [200.306](#)
 - d) Program Income [200.80](#), [200.307](#)
 - e) Factors Affecting Allowability of Costs [200.403](#)
 - f) Applicable Credits [200.406](#)
 - g) Required Certification [200.415](#)
 - h) Period of Performance [200.309](#)
 - i) When Obligations Are Made [76.707](#)
 - j) When Certain Subgrantees May Begin to Obligate Funds [76.708](#)
 - k) Selected Items of Cost
 - Advertising [200.421](#)
 - Compensation - Personal Services – Standards for Documentation of Personnel Expenses [200.430](#)
 - Conferences/ Meetings [200.432](#)
 - Entertainment Costs [200.438](#)
 - Travel Costs [200.474](#)
 - l) Supplement Not Supplant [222.54](#)

2. Procurement/Purchasing

- a) General Procurement Standards [200.320](#)
- b) Conflict of Interest [200.112](#)
- c) Mandatory Disclosures [200.113](#)
- d) Competition [200.319](#)
- e) Methods of Procurement [200.320](#)
 - Micro-purchase [200.67](#)

3. Equipment

- a) Equipment [200.313](#)
 - Equipment [200.33](#)
 - Equipment - Inventory (Office of the Secretary of Education) [74.34](#)
- b) Supplies [200.314](#)
 - Supplies [200.94](#)
 - Computing Devices [200.20](#)

4. Record Retention

- a) Retention Requirements for Records [200.333](#)
- b) Measures of Recovery [81.31](#)
- c) Methods for Collection, Transmission and Storage of Information [200.335](#)
- d) Records Related to Grant Funds [76.730](#)
- e) Records Related to Compliance [76.731](#)

5. Enforcement and Monitoring

- a) Monitoring and Reporting [200.328](#)

- b) Remedies for Noncompliance [200.338](#)
- c) Termination [200.339](#)

6. Auditing - [Subpart F](#)