

***IDEA Grant Funded Initiative
Guidelines and
Roles and Responsibilities***



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IDEA Grant Funded Initiative Guidelines and Roles and Responsibilities

Overview

The *Individuals with Disabilities Education Act* (IDEA) grants federal funds under Part B for students with disabilities 3 through 21 years old. Approximately 90 percent of these funds, which are allocated to the state, are disseminated to school districts for programs and services for children and youth with disabilities under Part B. A percentage of the total grant award is used for state-level administrative activities and special initiatives to address statewide and federal priorities. These initiatives are referred to as IDEA Grant Funded Initiatives.

Application and Funding

Application Process

Every initiative must complete and submit an application to the Michigan Department of Education Office of Special Education (MDE OSE), Program Finance Unit by October 1 of each fiscal year and be approved for the current year's funds. Application approval is contingent upon a recommendation for approval from the OSE, Program Finance Unit.

The Program Finance Unit reviews applications for initiative need (required or authorized activity and general supervision support), goals, anticipated outcomes, and a budget narrative. Grant application concerns are resolved by the OSE Program Finance Unit in collaboration with the initiative's director. Grant funded initiative staff must submit applications, including Initiative Blueprints, and any required or necessary supporting documentation to the Michigan Department of Education (MDE), OSE through the [Michigan Electronic Grants System *Plus* \(MEGS+\)](#).

Contact the OSE Program Finance grant manager for assistance on gaining access to MEGS+.

Amendments

An amendment is a report of a programmatic or financial change. If the initiative's goals, activities, or outcomes change from the currently approved application, the initiative must submit an amendment. If the initiative's budget and/or budget narrative changes by more than ten percent, the initiative must submit an amendment. In some cases, budget amendments may only be necessary to better align anticipated expenditures with actual costs.

Report Requirements

The IDEA Grant Funded Initiatives are required to submit reports twice a year through MEGS+. Submissions include:

- An interim report with an interim expenditure report (due April 30).
- A final report with a year-end expenditure report (due November 29).

The year-end report is due 60 days after the close of the fiscal year or the completion or termination of the initiative. The Final Expenditure Report (FER) (year-end expenditure report) is submitted to the MDE, OSE through the Cash Management System (CMS).

The OSE may request reports more frequently, if deemed necessary.

Continuation of Initiative/Funding

On an on-going basis, the OSE reviews initiative efforts and recommends levels of IDEA grant funded initiatives funding to the state superintendent. Mid-year and end-of-year reports, required of all IDEA Grant Funded Initiatives, are reviewed for adherence to initiative goals, outcomes, anticipated budget, and evidence of progress toward implementation of key activities. The IDEA grant funded initiative's performance and overall need for the initiative are key factors in determining continued funding.

Budget Development

All initiatives must submit a budget and budget narrative as part of the yearly application in MEGS+. While the budget is entered into the MEGS+, the budget narrative is submitted as an attachment, through MEGS+, on a template provided by the OSE. The MEGS+ budget and associated narrative detail initiative costs. The MEGS+ budget includes staff salaries along with the full-time equivalency (FTE), fringe benefits, purchased services, supplies and materials, capital outlay, other expenses, and indirect costs. The budget narrative template includes additional budget detail such as individual staff FTE and duties, detailed contract information, and out-of-state travel requests. The budget narrative template provides more detailed instruction to ensure IDEA grant funded initiatives report the required information. Initiative directors are expected to work with fiscal agent staff to develop and adhere to initiative budgets and appropriate expenditures.

The fiscal agent is the grant recipient. The fiscal agent is responsible for establishing and maintaining fiscal control and adhering to the code of Federal Regulations and accounting procedures as defined in the Michigan General Accounting Manual.

Salary and Benefits (Personnel)

Initiatives should account for all personnel paid for with grant funds within the grant budget. It is expected, at a minimum, the "key" staff of the grant are listed individually with name, title, and FTE. Key staff may be initiative directors, assistant or associate directors, or business managers. It is acceptable to account for administrative and/or support staff in one budget line if the total FTEs and associated salaries and benefits are accounted for. It is at the discretion of the initiative director and fiscal agent business manager to determine which model will work best for fiscal accountability.

Staff qualifications and compensation should be commensurate with the work assignments and the level of required leadership. Non-special education personnel may be paid with grant funds when the grant's initiative goals and outcomes

include general education involvement or a particular professional expertise outside of the area of special education.

Fiscal agents other than school districts must have proof of a personnel accountability system and a policy governing personnel employed with grant funds. The accountability system must include a description of personnel policies governing leave time, workday hours, and other appropriate employee regulations.

Personnel Activity Reports (PARs) or semi-annual certifications are required to document time and effort and to verify staff's FTE on initiative activities. For staff who work solely on IDEA grant funded initiative activities, semi-annual certifications must be collected and on file. For FTE where positions and activities are split funded between the IDEA grant funded initiative and another activity at the employing organization, PARs must be completed and on file. Staff who are employed under purchased services (independent contractors) need not complete either a semi-annual certification or PAR. If you are unclear as to which documentation needs to be on file for staff employed on your grant, please contact the OSE Program Finance grant manager.

Purchased (or Contracted) Services

A purchased service is anything an IDEA grant funded initiative issues a purchase order for or receives an invoice for. It can also be an individual or organization with whom an IDEA grant funded initiative enters into a contract with. The IDEA grant funded initiatives may find it necessary to contract with businesses, organizations, or individuals in order to complete necessary activities within the grant. IDEA grant funded initiative directors must ensure that any vendor providing goods or services to the initiative has not been declared ineligible to receive Federal contracts on the [System for Award Management \(SAM\) website](#).

The following typical budget items should be accounted for under purchased services in the IDEA grant funded initiative budget:

Contracts

Initiatives must account for all contracts under purchased services in the IDEA grant funded initiative budget within MEGS+. Contracts that the IDEA grant funded initiative enter that will help to support activities of the initiative must be documented in the budget narrative. In addition, a brief description of the activities within the contract must be included in the budget narrative to demonstrate how the activities listed in the contract link back to approved grant activities.

Travel

Initiatives must budget all staff travel under purchased services but separate it into in-state and out-of-state travel. Staff traveling in-state for the purpose of attendance at meetings, in-services, or workshops is approvable when it can be demonstrated that it is reasonable and necessary, and that participation is directly related to the activities, goals, or outcomes of the initiative. In-state travel need only be documented within the MEGS+ budget. Criteria for determining in-state travel should focus on whether the:

- Initiative staff providing technical assistance to outside participants is specified by initiative goals, outcomes, or key activities.
- Initiative staff conducting seminars, workshops, or providing an initiative demonstration as specified by initiative goals, outcomes, and activities.
- Initiative staff needing skills to meet initiative goals or outcomes or to complete initiative key activities.

Staff traveling out-of-state for the purposes of presenting or participating in meetings, in-services, or workshops is approvable when it can be demonstrated that the requested travel is reasonable, necessary, and that participation is directly related to the activities, goals, or outcomes of the initiative. Initiatives must document all out-of-state travel within the MEGS+ budget with additional detail regarding the purpose and need for the travel included in the budget narrative.

All out-of-state travel, as outlined in the IDEA grant funded initiative's budget narrative, is considered approved if the submitted application is approved by OSE without question or clarification necessary about the purpose or need for the travel. Any out-of-state travel not included as part of the original application requires prior approval by OSE. Initiatives must write a statement of rationale, including an estimate of expenditures and dates of departure and return. Criteria for determining out-of-state travel should focus on whether the:

- Initiative staff person is scheduled to provide a demonstration/presentation at an out-of-state conference or workshop.
- Initiative staff person needs the training program. This particular training cannot be obtained in state or can be obtained more economically out-of-state.
- Acquired skills are necessary to meet initiative outcomes.
- Professional development activities provided at seminars, conferences, and workshops are critical and necessary for initiative outcomes.

If the initiative's fiscal agent is a school district, reimbursement rates and expenses for travel, meals, etc. will follow the school district's policy. Agencies or organizations should use the reimbursement policy of the MDE.

Telephone

If telephone charges are specifically tied to an initiative's outcomes, the charges are included as part of the initiative's direct costs or an above the line expenditure. Other telephone charges are included in administrative costs or considered a below the line expenditure.

Rent

Rent may be charged to the grant and is considered an administrative cost. School districts who are the fiscal agents usually provide space at net cost or contribute office space as an in-kind contribution. If a school district identifies space in a building it does not own, rent may be charged to the grant. Non-profit and for-profit organizations may rent space to operate the grant. If the space is also used for non-grant related activities, rent charged to the grant must be pro-rated. Rent charged to the grant should not exceed the average cost of rented office space in the geographical area where the initiative is located.

Stipends and Fees

Stipends and fees (or honorariums) for guest speakers and experts to assist with the initiative may be charged to the grant when their expertise or participation directly links to approved grant activities. Compensation should be reasonable and reflective of the individual's qualifications and should commensurate with the work assignments and the level of required participation.

Stipends for individuals doing grant reading affiliated with the initiative are not an allowable expenditure. Meals and travel expenses for grant readers are reimbursable at the school district or state rate.

Audit

All federal grant initiatives receiving in excess of \$750,000 in federal funding, must receive a single audit from an independent accounting firm in accordance with the MDE's Single Audit Requirements and Guidelines. It is incumbent upon the initiative to maintain records of costs and expenses. It is also incumbent upon the initiative to develop an employee accountability system consistent with these accounting requirements and standard accounting procedures. Audits are considered an administrative cost and should be documented as such within the MEGS+ budget.

The fiscal agent will maintain separate accounting of expenditures for the grant for each fiscal year it is awarded. Initiatives should only request reimbursement of expenditures as needed to meet immediate financial obligations. Funds should not be drawn for purposes other than those directly related to this grant. Generally Acceptable Accounting Principles (GAAP) will be used. The fiscal agent's independent auditor will be made aware of the grant so that the auditor can review expenditures as required by federal single audit requirements. As indicated in the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards ([2 Code of Federal Regulations \(CFR\) 200](#) Uniform Guidance), initiatives are required to ensure that all auditors and monitors have access to all initiative records and financial statements. Current employees of the MDE may not be employed or contracted under the IDEA grant funded initiative grants. Expenses charged to IDEA grant funded initiative grants will not be charged to any other state or federal source, and IDEA grant funded initiative grants will not be used to supplant mandated state or local costs.

Capital Outlay

Equipment is commonly referred to as capital outlay. In general, this includes non-consumable goods like equipment and furniture that is valued at \$5,000 or more. Prior approval from the OSE is required for all capital outlay expenditures. IDEA grant funded initiatives must complete the appropriate information within the MEGS+ system to request approval for capital outlay.

For equipment purchases in general, regardless of the value, IDEA grant funded initiatives should be certain to adhere to the most current 2 CFR 200 Uniform Guidance for appropriate document and equipment tracking requirements to ensure fiscal accountability. Any IDEA grant funded initiative needing to dispose of equipment should contact the OSE Program Finance Unit to receive direction on current disposal procedures.

At the close of a grant, the fiscal agent is required to generate a complete list of all equipment purchased with grant funds. The OSE will review the list and determine which items, if any, must be returned.

Supplies and Materials

Supplies and materials includes consumable items and equipment less than \$5,000 that are directly related to the operation and activities of the initiative. Equipment less than \$5,000 could be defined as an article of nonexpendable, tangible personal property having a useful life of more than one year. This could include, but is not limited to, computers, audio visual and sound equipment, cellular phones, and furniture. While equipment valued less than \$5,000 does not need to be approved through the capital outlay request process, it is expected that IDEA Grant Funded Initiatives provide anticipated yearly equipment needs and outline those needs

within the budget narrative. Computers and equipment purchases that are considered tangible personal property having a useful life of more than one year must be tagged and tracked for initiative use.

Publications and Subscriptions

Publications and subscriptions that cannot be obtained at a library or shared with another initiative and are critical for the initiative's outcomes are an allowable cost.

Fiscal Standards

All IDEA grant funded initiatives are held to the same fiscal standards. The initiative and fiscal agent should always reference the list below to determine if IDEA grant funded initiative costs are appropriate.

- Allowable
- Reasonable
- Allocable
- Adequately documented

In addition to the guidance provided in this document, IDEA grant funded initiatives should reference the Uniform Guidance (2 CFR 200).

Indirect Costs

School districts and organizations serving as fiscal agents may charge indirect costs to the grant. Specific indirect cost rates for school districts are determined yearly by the Office of Financial Management. The recipient, if a school district, must use its restricted federal indirect cost rate. Institutes of higher education and non-profit and profit organizations are limited to an eight percent (8%) indirect rate. Since organizations and public agencies do not have special education program and service expenses, they are subject to another formula to determine an acceptable indirect cost rate. Operation and maintenance costs that are not directly charged to the grant make up the indirect cost pool. The special education federal restricted indirect cost rate is based on the ratio of direct costs to indirect costs.

IDEA grant funded initiatives may only apply their indirect cost rate to the first \$25,000 of each individual contracted vendor. This is based on [MDE guidance](#) that states indirect rates should only be applied by the district to the first \$25,000 of any contract or subgrant related to a federal grant. This general principle applies to all costs that are excluded from the indirect cost rate calculation. If the cost is excluded from the rate calculation, the district should not apply an indirect rate to that cost.

Program Income

IDEA grant funded initiatives may generate program income from activities such as conferences and trainings to off-set grant expenditures. Any program income generated because of IDEA grant funded initiative activities must be credited back to the grant and used for other approved grant activities within the current fiscal year. In addition, any program income received by the initiative should be spent first to cover any initiative expenditures prior to requesting any funds from the CMS. IDEA grant funded initiatives should be sure to document any anticipated and

subsequently final program income on the IDEA grant funded initiative's budget narrative template and ensure that appropriate documentation for methods of collecting program income are on file.

Program Fiscal Reviews

All IDEA grant funded initiatives are subject to program fiscal reviews that study the programmatic and fiscal aspects of the grant.

Cash Management System

IDEA grant funded initiatives will request reimbursement of grant activities through the Cash Management System (CMS). Access the [CMS website](#). Initiatives may only request funds for grant activities on a reimbursement basis. New grant initiatives may request a one-time, 30-day cash advance when the grant application is submitted to MDE.

Contact the OSE Program Finance grant manager for assistance on gaining access to CMS.

Other Requirements

Workshops, Seminars, etc.

IDEA grant funded initiatives should coordinate workshops, seminars, and conferences with other IDEA grant funded initiatives and MDE sponsored activities. IDEA grant funded initiatives grantees may be required to: Present/attend the Council for Exceptional Children (CEC) Conference, write for MDE or OSE publications, and present at other statewide conferences upon request. Some grantees are required to provide data for the State Performance Plan (SPP)/Annual Performance Report (APR) upon request and may be asked to act as lead or co-lead in the development of the SPP/APR. Expectations listed above may vary by initiative. This may include: Disseminating information at statewide conferences, giving State Interagency Coordinating Council (SICC)/Special Education Advisory Committee (SEAC) presentations, writing updates or reports, and interacting with stakeholder groups as needed.

Advisory Committees/Referent Groups

Advisory committees/referent groups for IDEA grant funded initiatives contribute an expertise and perspective that assists the initiative in achieving its outcomes and activities. The IDEA grant funded initiative director should have on file the names and affiliations of advisory committee/referent group members and provide the list, if requested, by the OSE. The OSE may provide guidance to the initiative director regarding group membership.

The advisory committee/referent group expenses are limited to meals, mileage, and lodging (when necessary). School districts, acting as fiscal agents, apply the mileage, meals, and lodging rate for their district. All others apply the state rates.

Accommodation Language

The following statement has been reviewed and approved by the OSE as language that should be included on any letters, memorandums, or information sent out pertaining to meetings where the public is invited to attend:

“Persons with disabilities needing accommodations for effective participation in the meeting should contact _____, at (area code and phone number) ten calendar days in advance of the meeting to request mobility, visual, hearing, or any other form of assistance.”

MDE Recognition

All publications pertaining to the IDEA grant funded initiatives must be coordinated with the OSE, which includes but is not limited to:

- News releases
- Reports
- Films
- Brochures
- Videos, CDs, and DVDs

Initiative materials developed with IDEA grant funded initiatives grant funding from MDE must contain certain MDE branding information. If an IDEA grant funded initiative has questions about required elements, please contact the Center for Educational Networking at 517-908-3904.

Roles & Responsibilities of IDEA GFI Administrators

Initiative Director (or Principle Investigator)

Responsible for completing the initiative's outcomes and activities. It is the responsibility of the initiative director to:

- Ensure the completion and submission of the MEGS+ IDEA Grant Funded Initiatives Application.
- Ensure the preparation and submission of the mid-year and end of year progress reports and updated budgets through the MEGS+. The OSE may request reports more frequently as deemed necessary.
- Ensure the submission of an amended MEGS+ application, as directed by the OSE, if strategies and data collected do not support the initiative's goals.
- Annually review/update the Initiative Blueprint so that it accurately reflects current activities and practices.
- Communicate with the OSE about the initiative's progress, obstacles, or concerns. Decisions to modify initiative goals, activities, outcomes, timelines, and budget should be coordinated with the OSE.
- Work with the OSE to maintain the initiative's direction and to resolve concerns or conflicts.
- Receive approval from the OSE regarding the release of publications including news releases, reports, films, brochures, videos, and other initiative materials developed with grant funds.
- Work with the fiscal agent to prepare the budget. The initiative director spends funds according to the approved budget and communicates any funding concerns to the fiscal agent, as well as the OSE Program Finance grant manager.
- Ensure the grant funds are drawn, and all narrative and financial reports are submitted to the MDE.
- Enforce the fiscal agent's employee/personnel guidelines and policies for annual, sick, and personal leave, and for holidays, work hours, and other employment standards.
- Provide recommendations to the fiscal agent relative to the hiring and firing of personnel and to notify the OSE.
- Ensure the process for collecting data is followed as described in the negotiated grant agreement for the initiative. The initiative director must sign the negotiated grant agreement and implement the pertinent agreement sections along with the application's goals and strategies.

Fiscal Agent

The fiscal agent is the grant recipient and is primarily responsible for facilitating the funding mechanism. It is the responsibility of the fiscal agent to:

- Collaborate and partner with the OSE Program Finance grant manager and initiative director to receive initiative funds, maintain fiscal accountability, and ensure initiative outcomes and activities are implemented.
- Keep the initiative director informed about the status of funds, and provide a financial report upon request.
- Sign-off on the negotiated grant agreement for the initiative and the final report.
- Establish employee/personnel guidelines including policies for annual, sick and personal leave and for holidays, work hours, and other employment standards.
- Maintain employee benefits program and personnel records.
- Receive grant updates and reports from the initiative director, and support the initiative director in completing the outcomes and activities.
- Work with the initiative director regarding building lease arrangements (if pertinent).
- Work with the initiative director to prepare the budget; draw funds based on previous and anticipated expenditures; prepare reports; and immediately communicate funding concerns to the initiative director, OSE, and specifically the OSE Program Finance grant manager.
- Subcontract with other agencies for personnel, if necessary. The agency with whom the fiscal agent contracts is responsible for establishing and maintaining employee/personnel guidelines including policy for annual, sick and personal leave and for holidays, work hours, and other employment standards.
- Carry liability insurance and other necessary business coverage, and is bonded. Potential liability elements of the grants will be identified in each negotiated grant agreement.
- Calculate the indirect rate according to the established indirect rate for that agency. If one or more subcontracts are established, it is the responsibility of the fiscal agent to negotiate with the contracting agencies regarding the indirect rate benefits.
- Know the business responsibilities according to the law and Internal Revenue Service rules.

OSE Assistant Director and Program Finance Grant Manager(s)

The OSE assistant director and program finance grant manager(s) manage the IDEA grant funded initiatives. IDEA grant funded initiatives have these personnel assigned to address programmatic concerns and fiscal matters.

The responsibilities of the OSE assistant director include:

- Review the grant application and sign off on the Application Review Checklist, if 100 percent approvable. If the application is not 100 percent approvable, the OSE Program Finance grant manager works with the initiative director to resolve issues.
- Oversee the grant and monitor the progress of the grant toward meeting the outcomes, activities, and timelines. The OSE Program Finance grant manager, in conjunction with the OSE, holds the initiative director and fiscal agent accountable for meeting program outcomes and the expenditure of funds.
- Communicate regularly with the initiative director about the initiative's progress.
- Know the initiative's outcomes, activities, and impact on the targeted audience.
- If necessary, visit the initiative site and attend advisory group meetings. When possible, visit other initiative training meetings or in-service sessions.
- Review mid-year and end-of-year written progress reports and budgets to confirm the initiative is in line with the outcomes, activities, and data collected.
- Work with the initiative director to problem solve, resolve concerns and conflicts, and maintain the direction of the initiative. If the outcomes and activities are not being met, the OSE assistant director may require a written action plan of correction from the initiative director.
- Inform the OSE of any grant concerns or when outcomes and activities are altered or changed.
- Ensure the OSE Program Finance grant manager receives a copy of the initiative's publications for the grant file.
- Monitor initiative activity, maintain clear lines of communication, and maintain objectivity to avoid conflict of interest.
- Update the OSE director and staff on IDEA grant funded initiatives developments, successes, and other topics of interest.

- Coordinate the document and product approval review process within the MDE for all grantees.

Program Finance Grant Manager(s)

The responsibilities of the OSE Program Finance grant manager include:

- Establish procedures for maintaining information pertaining to the IDEA grant funded initiatives.
- Communicate with OSE regarding the IDEA grant funded initiatives application approval status and budget information.
- Establish and update IDEA grant funded initiatives allowable cost standards.
- Prepare IDEA grant funded initiatives state board and superintendent items for approval.
- Provide all necessary information regarding fiscal agent responsibilities to the fiscal agents.
- Ensure the competitive bid process is followed.
- Provide information and technical assistance for initiative directors, fiscal agents, and OSE regarding allowable costs, accounting procedures, and program fiscal reviews.
- Resolve issues between grant recipients and the MDE's accounting unit relative to receiving funds.
- Review and approve, based on the recommendation of OSE, the following: applications, all negotiated grant agreements, progress reports, budgets, amendments, and requests for capital outlay items.
- Notify fiscal agents and initiative directors before the end of the initiative period regarding their balance of funds to draw, to ensure funds are spent on a timely basis.
- Withhold grant funds based on the decision of the OSE director.
- Develop a negotiated grant agreement process for IDEA grant funded initiatives, when necessary.
- Initiate negotiated grant agreement meetings between the MDE, grant recipients, and fiscal agents.
- Approve the individualized negotiated grant agreements for each IDEA grant funded initiative, when necessary.
- Negotiate budget concerns between the OSE Program Finance grant manager(s), fiscal agent, and initiative director.

- Conduct program fiscal reviews of the IDEA grant funded initiatives that study the programmatic and fiscal aspects of the grant.

General Understandings

- Operation of the initiative is maintained in one of the following ways:
 - a. The initiative director operates the initiative, and the fiscal agent implements the director's recommendations.
 - b. The grant recipient is the fiscal agent and the initiative director for the grant.
- It is understood:
 - a. Grants are initiated at the MDE.
 - b. Funds are federal set-aside funds used for meeting statewide needs. These needs are defined by a statewide needs assessment, focus groups, and the OSE priorities by law.
- The MDE, as grantor, accepts the personnel policies of the fiscal agent. The fiscal agent has the responsibility to provide the appropriate coverage for identified initiative staff.
- All parties participate in and agree to a negotiated grant agreement initiated by the OSE, when necessary. The OSE, initiative director, grant manager(s), and fiscal agent sign the negotiated grant agreement for each initiative.
- Attempts to resolve conflicts are first negotiated between the fiscal agent and initiative director. The initiative director informs the OSE Program Finance grant manager. If the conflict cannot be resolved between the fiscal agent and initiative director, then OSE negotiates the conflict. If the recommendation is to "terminate the grant" or change fiscal agents, the OSE notifies appropriate supervisory staff and proceeds to effect the change. Ultimate responsibility for the grant rests with the OSE.
- Initiative outcomes and activities are subject to revision based on the OSE SPP/APR and other reporting obligations.