



COVID-19 AGENCY OPERATIONAL RELIEF GRANT PROGRAM GUIDELINES

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SPARK GRANT PROGRAM

COVID-19 Agency Operational Relief Program Guidelines

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1. Program Overview

On March 13, 2020, the President of the United States declared a national emergency that the COVID-19 outbreak in the United States constitutes a national emergency beginning March 1, 2020; pursuant to Sections 201 and 301 of the National Emergencies Act, 50 U.S.C. § 1601, et seq. and consistent with Section 1135 of the Social Security Act, as amended (42 U.S.C. § 1320b-5),

The onslaught of the coronavirus is having an unprecedented negative impact on the nation's businesses, nonprofit organizations, local governmental agencies, families, and citizens. To address the public health and economic threats posed by COVID-19, the President signed into law the Coronavirus, Aid, Relief, and Economic Security Act ("CARES Act" or "Act"). The CARES Act established the Coronavirus Relief Fund ("CRF") and appropriated \$150 billion to the Fund, of which, the State of Kansas received a \$1.25 billion state-wide allocation. The State has allocated \$6,419,281 dollars of CARES funding to Seward County to offset certain costs associated with the COVID-19 Pandemic.

The State of Kansas, as the administering entity of the state CRF, has made available funding through the Department of Treasury, to begin the process of safely, strategically, and proactively providing the County with the resources required to both mitigate the spread of COVID-19 and invest in the County's long-term economic recovery.

As part of its strategy to rebuild the local economy, the County has established the COVID-19 Agency Operational Relief Grant Program (hereinafter, the "Program") which is designed to meet the needs of the County's small businesses, nonprofit organizations and governmental entities.

The Program provides grants to cover eligible COVID-19 expenditures made or planned through year-end 2020, including costs associated with operating losses, costs of "business interruptions and disruptions," and expenses related to public health actions for businesses and non-profits.

In addition to supporting small businesses and nonprofits, the County will provide governmental entities, political subdivisions, and municipalities such as cities, higher education institutions, and school districts with grants to address the impact of COVID-19. In accordance with section 601 (d) of the Social Security Act, public entities are not eligible for revenue replacement. The Agency Operational Relief Grant Program aims to aid the County's recovery from the COVID-19 crisis through the following objectives:

- Promote economic recovery and resilience for the County's small businesses, local governmental entities, and private nonprofits.
- Protect the health of customers and employees and enable agencies to reopen or remain open safely.
- Retain jobs and improve job creation through the recovery and growth of agencies damaged and/or disrupted by the pandemic.

Under the County's Direct Aid Plan approved by the State of Kansas on September 15, 2020, the Program was allocated a total of \$1,091,277.77. Small businesses, private nonprofits, and local governmental entities may apply for up to a maximum of \$100,000.00 to help the agencies meet their most immediate needs.

This is a competitive grant program and applications will be reviewed and determinations on awards will be made periodically throughout the 4-week application period ending on **October 28, 2020**. The amount of the Relief Grant and the timing of disbursements will be determined by the grant underwriting process. Some Applicants may be required to draw on the grant up to 3 increments, based on risk assessments and other underwriting determinations.

1.1. Definitions

This section sets forth the key defined terms used throughout these guidelines.

- **Applicant:** Means an entity that has applied for assistance under this Program.
- **Awardee:** Means an Applicant who applies for assistance and is awarded a grant under this Program.
- **Case Manager:** Means an authorized designee of the County who serves as the main point of contact for the Applicant and is responsible for facilitating the intake, eligibility review, and the award coordination processes.
- **Duplication of Benefits (DOB):** Defined by Section 312 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act of 1974, a duplication of benefit occurs when: 1) a beneficiary receives assistance for a particular recovery purpose, and 2) the assistance is from multiple sources (i.e. FEMA, insurance, and local funds), and 3) the assistance amount exceeds the need for the particular recovery purpose thus “duplicating benefits” for the same purpose.
- **Governmental Organization:** Means an entity recognized as a political subdivision or municipality under the laws of the State of Kansas such as an incorporated city, Unified school district, community college, emergency services district, other special district, joint board, or other entity defined as a political subdivision under the laws of Kansas that maintains the capability to provide mutual aid.
- **Small Business:** Means a small business that is composed of seventy-five (75) or fewer full-time equivalent (FTE) employees.
- **Private Nonprofit Organization:** Means a non-governmental agency or entity that currently has an effective ruling letter from the IRS granting tax exemption under sections 501(c), (d), or (e) of the Internal Revenue Code of 1954, or satisfactory evidence from the State that the non-revenue producing organization or entity is a non-profit one organized or doing business under the State law, or a faith-based organization.
- **Public Health Related Expenditures:** Means any necessary and reasonable expenditure required to mitigate and prevent the spread of COVID-19; such as the purchase of PPE, modification of facilities to implement social distancing measures, purchase of laptops to facilitate teleworking, and other related expenses.

2. Program Eligibility

This section sets forth the program eligibility requirements that must be fulfilled in order to participate in this Program.

2.1. Applicant Eligibility

This Program is open to small businesses, private nonprofits, and governmental entities that have been negatively impacted by the COVID-19 pandemic and as a result have identified an unmet need(s).

2.1.1. Eligibility Criteria for Small Businesses and Private Nonprofit Organizations

- Applicant must be located and registered to operate within Seward County.
- Applicant must have experienced a negative financial impact due to the COVID-19 pandemic:

- If the Applicant was required to cease operations due to the Governor’s Stay at Home Order¹ issued to prevent the spread of COVID-19 in Seward County, no additional documentation is required;
- If the Applicant was not required to cease operations due to Governor’s Stay at Home Order issued to prevent the spread of COVID-19 in Seward County, it must demonstrate a decrease in gross revenue / receipts of fifteen percent (15%) or more due to COVID-19 when comparing March – August 2019 revenue/receipts to revenue/receipts for March – August 2020.
- Applicant must have an eligible unmet need(s) after accounting for all sources of duplicative funding received from federal and local funding.

2.1.2. Eligibility Criteria for Governmental Organizations

Governmental entities as defined in Section 1.1, must be organized as a political subdivision or municipality under the laws of the State of Kansas.

2.1.3. Ineligible Entities

The following organizations are not eligible to receive a Relief Grant:

- Organizations that do not open to the general public; non-public recreation facilities; private or commercial golf courses; country clubs, casinos or other gambling establishments;
- Lending institutions;
- Homeowners Associations;
- Entities engaged in lobbying or political activities;
- Entities engaged or involved in religious activities, except where expenses are clearly distinguishable from the entity’s religious activities;
- Independent contractors working on gig platforms (such as Airbnb, Fiverr, Uber, Lyft, Instacart, etc.); or
- Entities currently in foreclosure or bankruptcy.

2.2. Use of Funds

The CARES Act stipulates that payments from the CRF may only be used to cover costs that:

1. Are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19);
2. Were not accounted for in the budget most recently approved as of March 27, 2020 (the date of enactment of the CARES Act) for the State or other governmental entities; and
3. Were incurred during the period that begins on March 1, 2020 and ends on December 30, 2020.

The Treasury has provided guidance that the term “due to” the public health emergency means that expenditures must be used for actions taken to respond to the public health emergency and expenditures incurred to respond

¹ The Governor established a “stay home” order in conjunction with the Kansas Essential Function Framework for COVID-19 response efforts through Executive Order No. 20-16 and extended the “stay home” order under Executive Order No. 20-24.

to second-order effects of the emergency. This Program is designed to address these first and second order effects of the pandemic.

To qualify for funding under this Program, all expenditures must meet the following requisites:

- All expenditures must meet the guidelines established by the U.S. Department of Treasury for the Coronavirus Relief Fund². The recipient must agree to return any funds not spent in accordance with the Act.
- All expenditures must be supported by records which adequately demonstrate that the amount of payments from the Program that have been expended in accordance with section 601 (d) of the Social Security Act. In the case of an audit, the County reserves the right to request any documentation which it deems necessary to collect.
- These funds may not be redistributed.

2.2.1. Eligible Use of Funds

This subsection sets forth the eligible uses of funds for this Program. Funds shall be made available as a grant and are to be used as reimbursement for already incurred eligible costs or for planned eligible expenditures. Applicants who did not qualify for or did not submit reimbursements for already incurred costs under the County's Reimbursement and FEMA Matching Program may also submit eligible expenses for reimbursement under this Program as part of the overall request for funding.

- Up to **3 months** of documented working capital expenses for **small businesses and private nonprofits**, including:
 - > Inventory
 - > Monthly office and / or facility mortgage or rent
 - > Monthly non-owner wages and related benefits
 - > Monthly utilities (electricity or gas service, water, cable, phone, and internet)
- Equipment that is not affixed to the real property and is necessary for the responding to or mitigating of the impact of COVID-19.
- Purchase of personal protective equipment (PPE) and sanitation supplies;
- Technical assistance, including training and guidance to stabilize; and
- Other measures to respond to or mitigate the impact of COVID-19.

2.2.2. Ineligible Use of Funds

This subsection sets forth the items which may not be funded under this Program:

- Reimbursement of expenses incurred prior to the date of March 1, 2020;
- Refinance of existing debt
- Political or religious activities;
- Buying out a stockholder or equity holder in a business;

² Guidance from the U.S. Department of Treasury may be updated from time to time and is publicly available at <https://home.treasury.gov/policy-issues/cares/state-and-local-governments>. All applicable updated guidance promulgated by the US Treasury is considered incorporated in this guideline by reference.

- Buying out or reimbursing a family member;
- Investments in instruments or investments for the sole purpose of return on investments;
- Payment of tax arrearages, governmental fines or penalties;
- Damages covered by insurance;
- Severance pay or legal settlements;
- Expenses for which SBA-associated award programs (i.e. Payment Protection Program, Economic Injury Disaster Loans, etc.) other CARES funding, state or federal benefits have been or will be paid or financial assistance that has been approved or provided by federal, state, or other sources considered to be duplicative of this program fund;
- Refinancing long term debt;
- Paying down (including regular installment payments) or paying off loans provided, or owned by another Federal agency (including SBA) or a Small Business Investment Company;
- Relocation; and
- Replacement of non-commercial vehicles.

3. Application Process

3.1. Intake Process

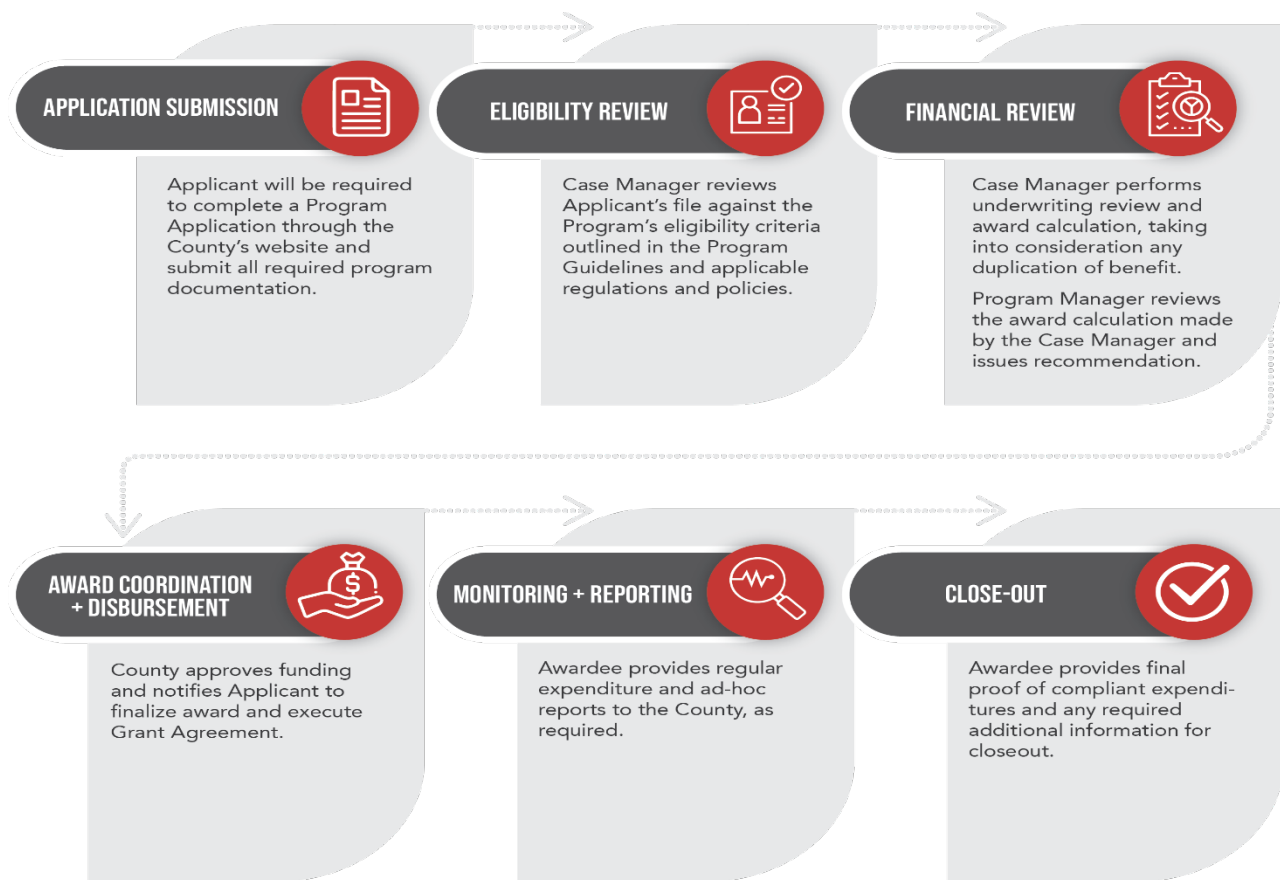
The County, as the grant administrator, will manage all major aspects of this Program. Interested applicants may complete the application online by visiting the County's website.³ Applicants will be required to complete a Program intake application and provide supporting documents required for eligibility review, underwriting and award calculation, and duplication of benefits review. All documentation submitted by the applicant must be valid at the time of submission

Case Managers will be available by phone and email to assist the applicant through the intake process and to answer questions as needed. Multiple standard methods of communication will be provided to ensure applicants receive timely, accurate information regarding their applications. Methods of communication include but are not limited to the County's website, email address, telephone number, and Case Managers.

Incomplete applications will not be processed. In the case that an application is incomplete, the Applicant will be sent a request for information notice and have two weeks to provide the missing information. If the information is not received, then the application will be considered inactive and closed.

Below is a high-level overview of the application process:

³ <http://www.sewardcountyks.org/447/Seward-County-CARES-Act-Coronavirus-Reli>



3.1.1. Applicant Documentation Requirements for Governmental Entities

Governmental Entities will be required, at a minimum, to submit the following information with their application:

- Most recent approved budget as of March 27, 2020 (the date of enactment of the CARES Act) for the entity;⁴
- COVID-19 Related Expenditure Requests for Funding must be accompanied by three quotes to ensure cost reasonableness;
- Payment Authorization Form.⁵

⁴ The "most recently approved" budget refers to the enacted budget for the relevant fiscal period for the particular entity, without taking into account subsequent supplemental appropriations enacted or other budgetary adjustments made by that entity in response to the COVID-19 public health emergency. A cost is not considered to have been accounted for in a budget merely because it could be met using a budgetary stabilization fund.

⁵ Only applies to those cases where the Applicant has not already submitted a payment authorization form under the COVID-19 Reimbursement and FEMA Matching Program to the County, then this form does not need to be provided again.

3.1.2. Applicant Documentation Requirements for Small Businesses and Private Nonprofits

Small Businesses and Private Nonprofits will be required, at a minimum, to submit the following information with their application:

- Government Issued Photo ID such as a Driver's License or Passport of the Entity's Authorized Representative. The authorized representative means someone with authority to act on behalf of the entity, make representations for the entity and enter into legally binding agreements on behalf of the entity.
- Organization Financial Information
 - Most recently submitted Federal Tax Returns, from 2018 or 2019
- Proof of significant operations within the County. Acceptable documents may include:
 - Certificate of Incorporation
 - Utility Bills
 - Tax Statements
 - Lease Agreement
 - Deed (if owner-occupied)
- Proof of Business Registration with the Kansas Secretary of State, as applicable:
 - Articles of Incorporation (for corporations)
 - Articles of Organization (for LLCs)
 - Other organizational documents such as partnership agreements, bylaws, etc
 - Business License (if applicable)
- Documentation to demonstrate the negative impact of COVID-19 on the Applicant in one or more of the following ways:
 - A loss of gross receipts, sales, or fundraising revenue
 - A reduced level of production, sales, employment or service
 - A temporary closure of all operations and if so, are now in the process of reopening
- COVID-19 Related Expenditure Requests for Funding must be accompanied by three quotes to ensure cost reasonableness

3.2. Intake and Eligibility Review

Applications will be evaluated on a rolling basis during the four-week application period or until all funds have been disbursed, whichever is greater. The County reserves the right to extend the Program's application period, add funding to the Program, and / or make exceptions as it deems necessary.

Upon receipt of the application, the Case Manager will perform an initial intake and eligibility review to determine whether the application is complete. If the Application is missing any information and documents or requires clarification, the Case Manager will issue a **Request for Information Notice** to the Applicant. The Applicant will then have 14 calendar days to provide the requested information.

Once the application is complete, the Case Manager will issue a recommended eligibility determination to the County.

3.3. Eligibility Determination

The Case Manager will proceed to the Award Calculation step to determine the qualified award amount as outlined in section 3.4.3 of these Guidelines. The Applicant will not receive a **Notice of Award** until the County and Board of County Commissioners ("**BoCC**") have approved the Applicant for funding.

In the case that the County and BoCC determine that an Applicant is not eligible for an award under this Program, the Applicant will be notified and issued an Adverse Eligibility Notice detailing the reasoning for the determination.

3.4. Award Determination

Applicants can apply for up to a \$100,000.00 Relief Grant that requires no repayment. If awarded, all grant funding distributed as part of this Program must be incurred by December 30, 2020. Grant funds can be used to cover eligible expenses incurred from March 15, 2020, through December 30, 2020. Approved entities must submit a close-out report by January 30, 2020, that includes source documentation of paid eligible expenses (paid invoice and proof of payment).

3.4.1. Financial Review

The County will utilize the financial review to prioritize funding for Applicants who demonstrate the greatest economic need. When conducting the financial review, the County will account for the differences in the size and scope of each Application, and the differences in the capacity and level of sophistication among Applicants of different sizes.

The objectives of the financial review are to evaluate:

- That expenditures are necessary, and the cost is reasonable;
- That funding from this Program is only to be used to address demonstrated need resulting from impacts of COVID-19; and
- That to the extent practicable, COVID impacts are addressed in part through funding sources other than the Agency Operational Relief Program; other sources of funding must be committed to the project first.
- In compliance with 2 C.F.R. § Parts 200.400, 200.401, & 200.404, all costs will be subjected to the cost reasonableness and cost principles. A cost is considered reasonable if it 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. When assessing cost reasonableness, the following cost principles are used:
 - > Whether the cost is of a type generally recognized as ordinary and necessary for the operation of the applicant or the proper and efficient performance of the award.
 - > The restraints or requirements imposed by such factors as sound business practices; arms-length bargaining; Federal, state, local, tribal, and other laws and regulations; and terms and conditions of the Federal award.
 - > Market prices for comparable goods or services for the geographic area.
 - > Whether the individuals concerned acted with prudence in the circumstances considering their responsibilities to the non-Federal entity, its employees, where applicable, its students or membership, the public at large, and the Federal Government.
 - > Whether the Applicant significantly deviates from its established practices and policies regarding the incurrence of costs, which may unjustifiably increase the award's cost.

3.4.2. Duplication of Benefits (DOB)

The Robert T. Stafford Disaster Relief and Emergency Assistance Act (Stafford Act), as amended, 42 U.S.C. §5121 et seq., prohibits any person, business concern, or other entity from receiving Federal funds for any part of such loss as to which he/she has received financial assistance under any other program, from private insurance, charitable assistance, or any other source. In accordance with the Coronavirus Relief

Funding (CRF) Guidance issued by the Department of Treasury, expenses that have been or will be reimbursed under any federal program, such as the reimbursement by the federal government pursuant to the CARES Act of contributions by States to State unemployment funds are not eligible expenses.

As such, the County will consider disaster recovery aid received by Program applicants and determine if any assistance is duplicative. Any assistance determined to be duplicative must be deducted from the Program's calculation of the applicant's total need prior to awarding assistance.

During the Award Determination and Calculation stage, the County will conduct a DOB review as follows, but not limited to the following steps:

- The County will collect information on potentially duplicative funding sources from all Applicants as part of the application process.
- Applicants will be required to provide their insurance company's contact information, necessary authorizations to communicate with their insurance company, policy coverage information, and claims information including the amounts received or approved to be received from insurance companies,
- The amounts applied for, approved to be distributed, or received for all potentially duplicative sources. Duplicative sources include but are not limited to private insurance and charitable sources.
- Aid which has been applied for, approved to be distributed, or received which includes not only money but "in-kind" aid such as goods and services received without cost to the Applicant.
- Applicants will be required to authorize the County to contact all potentially duplicative funding sources on their behalf to verify all funding sources received and/or approved.
- Using information collected from the Applicant and the authorization provided to the County by the Applicant, the County will perform a verification of benefits received and/or approved on all Applicants.

3.4.3. Award Calculation

The high-level overview of the award calculation is as follows:

1. Review the Applicant's file and determine the eligible COVID-19 related expenditures.
2. Determine whether Applicant is eligible for working capital; if eligible, calculate 3 months of working capital.
 - > The Program will use the Applicant's tax returns and other financial documentation to estimate the average monthly working capital expense. Using the average working capital expense calculated for the Applicant, the Program will multiply that number times 3 months to determine the Applicant's total working capital assistance.
3. Calculate total eligible uses of funds.
 - > For governmental entities, this is Step 1.
 - > For small businesses and private nonprofits, this is the sum of Step 1 and Step 2.

4. Verify all duplicative assistance received or approved for the Applicant and determine amount considered to be duplicative with the grant award.
5. Deduct assistance that is determined to be duplicative from the Applicant's qualified award amount.
 - > For governmental entities, this is Step 1.
 - > For small businesses and private nonprofits, this is the sum of Step 1 and Step 2 minus any duplicative assistance identified in Step 4.
6. Determine the maximum grant award amount.
 - > Lesser of Step 5 or \$100,000.00.

3.5. Award Disbursement

The Board of County Commissioners will review the eligibility determination and award recommendation prepared by the County and its authorized representatives. Upon approval by the BOCC, the Applicant will be sent an **Award Notice** with an attached **Grant Agreement**. The signed Grant Agreement agreeing to the terms and conditions of the Award will be required from the Applicant, along with any information necessary to issue such award.

4. Monitoring and Reporting

Compliance will be maintained in accordance with the federal and state reporting requirements. This includes all information and reports as required under any executed contracts and demographic data and other information on Applicants and Awardees as may be included in the contractual agreement.

Awardees will be required to submit regular reports, as necessary, to the County, in the form and with the content specified and required by the County or the State of Kansas.

5. Record Retention

Program awardees are required to maintain for a period of five (5) years after the last payment is received and make available upon request all documents and financial records sufficient to establish compliance with the Memorandum for Coronavirus Relief Fund Recipients issued by the Office of Inspector General on July 2, 2020⁶. Supporting records and documentation may include but are not limited to, copies of the following:

- Payroll, time records, human resource records to support costs incurred for payroll expenses related to addressing the public health emergency due to COVID-19;
- Receipts, Cancelled Checks, Purchase Orders for purchases made related to addressing the public health emergency due to COVID-19 or use of funds received under the Program;
- Grant agreements and grant sub-award agreements entered using Coronavirus Relief Fund payments and all documents related to such awards;
- All documentation of reports, audits, and other monitoring of contractors, including subcontractors, and grant recipient and subrecipients; and

⁶ Refer to OIG-CA-20-021 - <https://www.treasury.gov/about/organizational-structure/jg/Audit%20Reports%20and%20Testimonies/OIG-CA-20-021.pdf>.

- All internal and external email / electronic communications related to the use of Coronavirus Relief Fund payments.

6. Application Closeout for Relief Grants

Upon completion of all activities funded by the program and exhaustion of Recovery Grant funds, the Program applications shall be closed. This process will begin by ensuring that all invoices presented have been accepted by Seward County and that everything reflected in the growth and recovery plan has been performed in compliance with Program requirements. A member of the Program's Quality Control Team will perform a complete review of the application file to ensure all necessary documentation is present and to ensure that the case is ready for closeout.

General requirements for closeout are as follows:

- All eligibility and DOB documentation are found to be in accordance with all requirements of this policy and are found to be adequate to justify the Applicant's participation in the Program.
- All Program forms required throughout the entirety of the Application process have been duly completed and executed by the appropriate Program Staff and the Applicant.
- All funds used for the Program, whether CARES or received by means of a subrogation of funds, have been properly accounted for and reconciled.
- Other requirements for closeout as established in the grant agreement contract have been completed.

7. General Provisions

7.1. Program Guidelines Scope

This document sets forth the policy governing the Program. These program guidelines are intended to aid and provide program activity guidance in Program implementation and closeout and should not be construed as exhaustive instructions. All Program activities must comply with the policies hereby stated. In addition, all program staff must adhere to established program procedures and all federal and state laws and regulations in effect, as applicable, in the execution of program activities.

However, Seward County reserves the faculty to authorize, in its sole discretion, the granting of Program benefits to any Applicant, only when exceptional circumstances, not contemplated in these guidelines, justify it. Such faculty will be exercised on a case-by-case basis in compliance with local, state, and federal requirements. Seward County is in no way obligated to grant the Program benefits in said cases.

7.2. Program Guidelines Amendments

Seward County reserves the right to modify the policies established in these guidelines if the program guidelines, as written, do not reflect the intended policy or cause procedures to be impracticable, among any other circumstances. If an amended version of these guidelines is approved, the amended version fully supersedes all other previous versions and should be used as the basis for the evaluation of all situations encountered in the implementation and/or continuance of the Program from the date of its issuance, that is, the date that appears on the cover of these guidelines. Each version of the program guidelines will contain a detailed version control log that outlines any substantive amendment, inclusions, and/or changes.

8. Program Oversight

Nothing contained within these guidelines is intended to limit the role of the County, the State of Kansas, and/or corresponding authorities from exercising oversight and monitoring activities of the Program.

9. Severability Clause

If any provision of these guidelines, or the application thereof to any person, partnership, or corporation, or circumstance is deemed invalid, illegal, or incapable of being enforced to any extent by a competent court, the remainder of these guidelines, and the application of such provisions, will not be affected. All valid applications of these guidelines shall be severed from any applications deemed invalid, leaving the valid applications in full force.

END OF GUIDELINES