



# Massachusetts Department of Elementary and Secondary Education

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## ARRA-IDEA FY10 FUND CODE 760 CONSTRUCTION or ALTERATION OF FACILITIES

Guidance on purchasing equipment through ARRA-IDEA funds is found in the following documents.

- Guidance – Funds for Part B of the Individuals with Disabilities Education Act; Made Available Under the American Recovery and Reinvestment Act of 2009; April, 2009 U.S. Department of Education Office of Special Education and Rehabilitative Services  
<http://www.ed.gov/policy/gen/leg/recovery/guidance/idea-b.pdf>  
Question D-3, page 15; Question D-5, page 16
- Updated Implementing Guidance for the American Recovery and Reinvestment Act of 2009  
[http://www.whitehouse.gov/omb/assets/memoranda\\_fy2009/m09-15.pdf](http://www.whitehouse.gov/omb/assets/memoranda_fy2009/m09-15.pdf)  
Section 1.5, page 2; Section 6.4, page 59
- Office of Management and Budget Federal Register / Vol. 70, No. 168/ Wednesday, August 31, 2005CFR PART 225, Appendix B  
[http://www.whitehouse.gov/omb/fedreg/2005/083105\\_a87.pdf](http://www.whitehouse.gov/omb/fedreg/2005/083105_a87.pdf)  
Appendix B to Part 225:
  - Definitions: (B)(8), page 51912
  - Depreciation and Allowances: 11(d)(1), page 51916
  - Equipment and Other Capital Expenditures: 15(b), page 51917
  - Interest: 23(b); 23(b3); 23(b)(4), page 51919
- Education Department General Administrative Regulations EDGAR  
<http://www.ed.gov/policy/fund/reg/edgarReg/edgar.pdf>  
Construction or Alteration of Facilities:
  - §74.48: Contractual Provisions
  - §74.52: Financial Reporting
  - Appendix A to Part 74 - Contractual Provisions
  - §75.601 - §75.617: Use of a Grant for Construction

My signature on this page signifies that I have read and will comply with the guidance and reporting requirements on construction or alteration of facilities using IDEA-ARRA funds.

\_\_\_\_\_  
AUTHORIZED SIGNATORY

\_\_\_\_\_  
DATE

\_\_\_\_\_  
LEA NAME

\_\_\_\_\_  
LEA CODE

Mail completed form to:  
Grace Willis  
Special Education Planning and Policy Development Office  
MA Department of Elementary and Secondary Education  
75 Pleasant Street

**Malden, MA 02148-5023**