

General Grant Administrative and Financial Provisions
(Amended, effective January 19, 2024)

The Grant provisions of this part apply to Recipients (and/or their sub-recipients) of the Pennsylvania Interest on Lawyer Trust Accounts Board (PA IOLTA Board) and are attached to the Grant Agreement. Sections and sub-sections of the Grant Provisions that apply uniquely to the grant with the Pennsylvania Legal Aid Network, Inc. (PLAN Inc.) and its sub-recipients are specifically identified as applicable to PLAN Inc. Questions on the applicability of the provisions should be directed to the PA IOLTA Board Executive Director.

Sections

- 5000.1 Definitions.
- 5000.2 Payment Procedures and Reports.
- 5000.3 Evaluation and Monitoring of Grantees.
- 5000.4 Grantee Financial Standards.
- 5000.5 Suspension/Termination of Grant Financial Assistance.

- Appendix A Law School Client Satisfaction Survey
- Appendix B Cost and Case/Activity Allocation Principles (For PLAN Inc.)
- Appendix C Law School Pro Bono Survey & Reporting Forms

5000.1 Definitions

- (a) Act Access to Justice 42 Pa. C.S.A. 3733, 4901-4907.
- (b) Board The Pennsylvania Interest on Lawyer Trust Accounts Board.
- (c) Grantor The Pennsylvania Interest on Lawyer Trust Accounts Board.
- (d) IOLTA Interest on Lawyer Trust Accounts.
- (e) Recipient Any grantee or sub-grantee receiving grant funds awarded by the Pennsylvania Interest on Lawyer Trust Accounts Board.
- (f) Rule Pennsylvania Rules of Professional Conduct Rule 1.15, Safekeeping Property.
- (g) PLAN, Inc. Pennsylvania Legal Aid Network, Inc.

5000.2 Payment Procedures and Reports

(a) Payment Procedures

- 1. Subject to the availability of funds and other terms and conditions of the Grant Agreement, the Grantor shall make payments to the Recipient according to the schedule identified in the Grant Agreement. Notwithstanding the foregoing, the Grantor reserves the right, in its sole discretion, to alter the disbursement schedule of the grant for any or all Recipients from time to time.

2. Prior to the release of any funds applicable to the grant, the Recipient shall have;
 - i. submitted a grant budget and service plan, and such budget and plan must be approved by the Grantor, and
 - ii. executed and returned the Grant Agreement to the Grantor.
 - iii. filed reports timely according to the schedule specified in the Grant Agreement and satisfactorily resolved all questions arising from such reports as identified by the Grantor.
3. The Recipient shall use grant funds for the specific purposes and in the amounts set forth in the approved budget and service plan and shall not materially deviate from such budget and service plan.
4. Deviations from the budget amounts shall be deemed material when such deviations are:
 - i. in excess of 20% of the budgeted amount for all items with a budget of \$1,000 or more, or
 - ii. in excess of \$500 for items budgeted less than \$1,000.
 - iii. PLAN, Inc. must seek authorization from the Board in writing of any change to the approved allocations to programs, even if the deviation is less than 20%. The authorization request must provide a detailed explanation for the change sought.
5. The Recipient may request a revision of its approved budget. The request shall be in writing, fully delineating the request and reasons for the revision, to the Executive Director of the Grantor. The Executive Director may request such additional information he or she may deem necessary to approve the revision request. Requests for budget revisions must be made prior to incurring expenses that would cause a material deviation and be sent to the Grantor for consideration no later than May 31 of the grant year.

(b) Reports and Financial Statements

1. The Recipient shall report its funded grant service plan activities and financial activities according to the time schedule specified in the Grant Agreement. Delays in the submission of the report(s) to the Grantor will cause delays in the disbursement of funds to the Recipient.
2. Recipients shall use the reporting tool designated by the Board.
3. Between scheduled reporting dates, events may occur which have a significant impact on the grant. The Recipient shall inform the Grantor as soon as the following types of conditions become known:

- i. problems, delays or adverse conditions which will materially impair the Recipient's ability to perform in accordance with the approved service plan and/or budget. The disclosure shall be accompanied by a statement of the action taken or contemplated and any assistance needed to resolve the situation;
 - ii. any facts or events which would render the Recipient ineligible for a grant if the Recipient were making application for a grant at that time.
4. Recipient shall submit financial statements that have been subject to an audit or review by an independent certified public accountant. Any Recipient whose total gross expenditures exceed \$500,000, regardless of the source(s) funding those expenditures, shall submit audited financial statements. Draft audited financial statements will not be accepted. The final audited financial statements or review for the Recipient's most recently completed fiscal year must be submitted to the Grantor on or before October 15th. Recipients whose fiscal year ends in the months of July, August, or September may submit financial statements for the immediately preceding fiscal year. PLAN, Inc. shall submit final audited financial statements to the Grantor on or before October 31st. Sub-recipient organizations of the grant awarded to PLAN, Inc. for funding of the statewide legal aid system shall submit final audited financial statements to PLAN, Inc. and the PA IOLTA Board on or before October 15th. When the due date falls on a weekend or holiday, final audited financial statements may be submitted on the next business day. If a Recipient does not meet the deadline set forth above, it must provide a detailed explanation for the delay in writing to the Executive Director of the Grantor by November 15th. The explanation must include the Recipient's plan to remediate the issues that caused the delay. If a Recipient's audit is not timely submitted for two or more consecutive years, the Grantor may impose grant conditions including, but not limited to, month-to-month funding with additional reporting requirements and may require a meeting with the Board Chair of the Recipient.
5. The fiscal audits for PLAN Inc. and its sub-recipients must be completed in accordance with the most current Generally Accepted Government Auditing Standards and include a supplemental schedule of IOLTA and AJA grant income, revenues, expenditures, and deferred revenue in a format satisfactory to the PA IOLTA Board. If a sub-recipient's audit report will display AJA and IOLTA income in an amount that is different from the grant amount allocated to the sub-recipient in the Grant Agreement, the sub-recipient must provide written notice to PLAN Inc.'s Director of Finance by August 31 following the grant year.
6. Law Schools are required to provide a certified accounting statement from the school's accounting or grant compliance office with each grant status report verifying that the expenses reported are true and correct.
7. By October 31 following the completion of the grant year, PLAN, Inc. must provide a reconciliation of proposed and actual case goals for each program. An explanation must be provided for any program that has not met their case goals

for the grant year.

8. Law Schools are required to report on their graduates' efforts to provide *pro bono* legal assistance to low-income clients in civil matters. Data must include the number of graduates one, three and five years out of law school who handled at least one *pro bono* case in the prior year, the number of *pro bono* cases each handled in the prior year, the graduate's type of employment, whether the *pro bono* cases handled were the result of a referral by a *pro bono* or legal aid organization, and whether that graduate participated in an IOLTA-funded clinic, externship or *pro bono* placement while in law school. Law Schools should survey all alumni in a particular class, and different alumni classes each annual reporting period. A sample survey template (which may be modified to include additional questions) and the mandatory reporting form are attached at Appendix C. The PA IOLTA Board will provide these forms to the Law Schools.

5000.3 Evaluation and Monitoring of Grantees

The Grantor relies on the submission of interim reports of grant activities and financial activities to evaluate and monitor grantee performance. Additionally, the Grantor relies on the submission of the Recipient's annual independently audited or reviewed financial statements and other program monitoring and evaluation reports and information to assess the Recipient's program operations, compliance with the grant provisions and Board guidelines.

However, to assure grant funds are used for the delivery of quality legal services and to gain firsthand knowledge of the Recipient's operations, other evaluation and monitoring activities may be required or performed.

(a) Internal Performance Evaluation

Recipients that receive general support grants, except law schools, are required to establish, maintain and demonstrate sufficient internal and/or peer review performance evaluation procedures as are necessary to assure the delivery of high-quality legal services. Recipients are encouraged to consider the "Standards for the Provision of Civil Legal Aid" as adopted by the American Bar Association as guidance in their performance evaluations. *PA Legal Aid Network Monitoring Process Protocols* are used by PLAN Inc. to evaluate its sub-recipients' ongoing compliance with the Grant Agreement and Grant Provisions, and other applicable authority. Important requirements of the agreed-upon protocols are an onsite evaluation or, when appropriate, an evaluation via video conference, by PLAN Inc. monitors for each sub-recipient at least once every three years, timely reporting of the results of the monitoring visits to the Board, and follow up with the sub-recipients to assure all required corrective actions are timely implemented. The Executive Director of the Grantor may require monitoring activities take place onsite at their discretion.

(b) Site Visits

Visits to one or more of a Recipient's places of operation or that of a subcontractor of a Recipient may be made as necessary as determined by the Grantor to inspect and review a Recipient's physical facilities, financial records, operational policies and

procedures, including but not limited to firsthand observation of a Recipient's or sub-recipient's delivery of civil legal services, and such other aspects of a Recipient's program as may be reasonably necessary to ensure compliance with the grant provisions of the Board, and the Grant Agreement.

(c) Interviews with Recipient

The Grantor may either by telephone, personal contact or otherwise, interview appropriate staff of the Recipient as reasonably may be necessary to ensure compliance with the grant provisions of the Board, and the Grant Agreement.

(d) Monitoring and Evaluation Reports

The Recipient shall timely furnish to Grantor reports, results of investigations or such other information resulting from any investigation, review, monitoring and/or evaluation by any entity, including a law enforcement agency or another funding source, of its program and/or operations.

(e) Client Surveys

Law School Recipients shall survey their clients as to their satisfaction regarding the representation provided through clinical programs within sixty days after completion of the representation of the client. A sample survey format, which may be modified by the law school (provided that a copy of the modified survey is submitted to the Board), is attached at Appendix A.

5000.4 Grantee Financial Standards

(a) Purpose

This sub-section is intended to provide uniform standards for allowability of costs chargeable to grants.

(b) Burden of Proof

1. The Recipient shall at all times have the burden of proof under this sub-section.
2. If a Recipient defends a non-allowable cost on the basis that the funds used were not subject to grant prohibitions and restrictions, the Recipient has the burden of proving that the funds actually expended were in fact not subject to the prohibitions and restrictions.

(c) Standards Governing Allowability of Costs under Grants or Contracts

1. General Criteria

Expenditures by a Recipient are allowable under the Recipient's grant or contract only if the Recipient can demonstrate that the cost was:

- i. Actually incurred during the effective term of the grant or contract (or is allowed by this sub-section) and the Recipient was liable for payment;
- ii. Reasonable and necessary for the provision of civil legal services for clients or the performance of another objective in the grant service plan as approved by the Grantor;
- iii. Allocable to the grant;
- iv. In compliance with the terms and conditions of the grant;
- v. Consistent with accounting policies and procedures that apply uniformly to both IOLTA-funded and non-IOLTA-funded activities;
- vi. Accorded consistent treatment over time;
- vii. Determined in accordance with generally accepted accounting principles; and
- viii. Adequately and contemporaneously documented in business records accessible during normal business hours to the Grantor, independent auditors, and other organizations authorized to monitor Recipient compliance with the Grant Agreement.

2. Reasonable Costs

A cost is reasonable if, in its nature or amount, it does not exceed that which would be incurred by a prudent person under the same or similar circumstances prevailing at the time the decision was made to incur the cost. If a cost is determined as unallowable solely on the ground that it is excessive, only the amount that is larger than reasonable shall be unallowed.

3. Allocable Costs

- i. A cost is allocable to a particular cost objective, such as a grant, project, service, or other activity, in accordance with the relative benefits received.
- ii. A cost is allocable to an IOLTA grant if it is treated consistently with other costs incurred for the same purpose in like circumstances and if it:
 - (1) Is incurred specifically for the grant;
 - (2) Benefits both the grant and other work and can be distributed in reasonable proportion to the benefits received; or
 - (3) Is necessary to the Recipient's overall operation, although a direct relationship to any particular cost objective cannot

be shown.

- iii. Recipients must maintain accounting systems sufficient to demonstrate the proper allocation of costs to each of their funding sources.
- iv. Any cost allocable to another particular grant or contract or other cost objective under these principles may not be shifted to this grant or contract unless specifically authorized by the Grantor's Executive Director.
- v. Law schools may only use IOLTA funding to support the direct costs of representation of eligible clients in clinics and/or internships/externships/fellowships. Such costs include the portion of faculty wages and fringe benefits associated with direct representation of clients and supervision of student representation of clients, costs associated with support staff and adjunct professors for the clinic, supplies, travel expenses of the direct faculty and students, insurance, postage, telephone, printing and copying, subscriptions, technical support, and similar costs. Non-direct costs, such as an allocation of administrative or general law school cost pools (such as costs associated with the dean's office, the accounting office, maintenance, or a cost associated with a law school owned facility), may not be supported with IOLTA funding.

4. Applicable Credits

- i. A Recipient must deduct all applicable credits, as defined in paragraph (ii) below, from the costs it charges to a grant or contract from the Grantor;
- ii. The term "applicable credits" refers to those receipts or reductions of expenditures which operate to offset or reduce expense items that are allocable to grants as direct or indirect costs. Applicable credits include, but are not limited to, purchase discounts, rebates or allowances, recoveries or indemnities on losses, insurance refunds, and adjustments of overpayments or erroneous charges. To the extent that such credits relate to allowable costs, they shall be credited as a cost reduction or cash refund in the same fund to which the related costs are charged.

5. Guidance

The Office of Management and Budget's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards at 2 CFR 200 shall provide guidance for all allowable cost questions arising under this sub-section when relevant policies or criteria therein are not inconsistent with the grant provisions of the Board, or the grant agreement.

(d) Unexpended Grants

Grants are anticipated to be used by the Recipient during the term of the Grant

Agreement. However, circumstances may occur such that not all of the grant funds may be expended during the grant term.

Additionally, the grant term may differ from the Recipient's fiscal year end and some grants may be one-time or special purpose, or in the nature of ongoing support to a Recipient.

1. One-time or Special Purpose Grants

Grants to organizations other than PLAN, Inc. are considered special purpose grants. All one-time or special purpose grants awarded by the Grantor shall have an effective date and termination date. No funds provided under a one-time or special purpose grant may be expended subsequent to the termination date of the grant without the prior written approval of the Grantor. All unexpended funds under such grants shall be returned to the Grantor by November 1 following the grant year. Requests to extend the grant period for the purpose of expending the grant funds must be received by May 31st of the grant year. If the extension request is approved, the Recipient may request a revision of its approved budget. The request shall be in writing, fully delineating the request and reasons for the revision, to the Executive Director of the Grantor. The Executive Director may request such additional information he or she may deem necessary to approve the revision request. Requests for budget revisions must be made prior to incurring expenses that would cause a material deviation, and be sent to the Grantor for consideration no later than the last business day of the month immediately preceding the month the extended grant term ends.

2. General Purposes Support

Grants awarded to PLAN, Inc. for funding of the statewide legal aid system shall be subject to this policy. Unexpended general purpose support grants must be accumulated in a separately identified account (i.e. either a "net asset", "deferred revenue" or an "unearned support" account, hereinafter unexpended grant account).

- i. "Grant Support" for the reporting period for purposes of this sub-section shall be defined as the sum of: (1) the grant award(s) as recognized in the Recipient's annual audit report; (2) any additional income derived from a grant (interest, rents, etc.); and, (3) that proportion of any proceeds from the sale of assets, or other compensation or income attributable to any grant provided by the Grantor.
- ii. The unexpended grant account amount shall be determined solely by reference to the Recipient's annual audit. (The unexpended grant account amount reported in the Recipient's annual audit is subject to review and approval by the Grantor).
- iii. The "unexpended grant account balance percentage" shall be determined by expressing the unexpended grant account balance amount as a percentage of the Recipient's general purpose Grant Support from the Grantor for the reporting period.

- iv. The Recipient and sub-Recipients may carryover an unexpended grant account balance between the Recipient's fiscal years up to 10% of Grant Support from the Grantor.
- v. Any Recipient's unexpended grant account balance in excess of 10% of Grantor's support shall be repaid to the Grantor in a lump sum by November 1 following the grant year. Such repayments shall be subject to the Board's Allocation Standards. However, the Board's Executive Director may issue a waiver of the 10% ceiling at his/her discretion, up to 25% of Grant support. Waivers above 25% must be granted by the Board. Requests for waivers above 25% must be received by May 1st of the grant year. Requests for waivers that are between 10% and 25% must be received by May 31st of the grant year.
- vi. The Recipient and sub-recipients shall establish at least one separate interest bearing bank account for the purpose of maintaining the accumulated IOLTA and AJA net assets as well as current IOLTA and AJA funding. The IOLTA and AJA cash in the separate interest bearing account(s) shall be reduced only upon actual payment of expenditures for IOLTA and AJA grant activities. If the Recipient does not have accumulated IOLTA and AJA net assets and does not intend to accumulate IOLTA and AJA net assets, it shall use a methodology approved by the Board of attributing interest to the IOLTA and AJA funding sources.

3. Law School Grants

Law schools are permitted to submit a written request to the Board within sixty (60) days after the expiration of the grant to seek permission to reprogram unexpended grant funds in the next grant year. If such a request is not made, unexpended funds must be returned to the Board. The request must include a description of the proposed activities, a proposed budget, the anticipated number of students and faculty who will engage in the activities, the number of student and faculty hours to be spent in client representation, the number of faculty hours to be spent in student supervision, the anticipated total number of cases closed, and the total number of referrals of IOLTA eligible cases anticipated from IOLTA-funded legal aid offices.

(e) Record Maintenance and Retention

- 1. The Recipient shall maintain records sufficient to justify expenditures incurred and services performed and preserve such books, documents and records until four years after expiration of the grant or until all questioned items asserted by the Grantor are resolved or no longer required by law. The Recipient shall give full and free access to the Grantor or its authorized representatives to such records.
- 2. Timekeeping Requirement for PLAN Inc. and its sub-recipient organizations.
 - i. PLAN Inc. and its sub-recipient organizations shall maintain

contemporaneous timekeeping records to demonstrate accountability for the use of IOLTA and AJA funds by:

- (1) Assuring that allocations of expenditures to IOLTA and AJA funding sources are supported by accurate and contemporaneous records of the cases, case oversight, matters, and supporting activities for which funds have been expended;
 - (2) Enhancing the ability of the Recipient to determine the cost of specific functions; and
 - (3) Increasing the information available to the Board for assuring Recipient compliance with applicable statutes, rules, regulations and grant agreement requirements.
- ii. Definitions relating to “cases, case oversight, matters and supporting activities” in this section are the same as those found at LSC Timekeeping Regulations CFR 45 §1635.2, as they are updated from time to time.
- iii. Timekeeping Requirement
- (1) All expenditures of funds for Recipient actions are, by definition, for cases, case oversight, matters, or supporting activities. The allocation of all expenditures must be carried out in accordance with these Grant Provisions and Appendix B.
 - (2) Any attorney, paralegal, or other Recipient employee who performs work that is charged to the IOLTA or AJA funding source must keep contemporaneous time records reflecting the amount of time spent on each case, case oversight, matter, or supporting activity.
 - (3) Time records must be created contemporaneously and account for time by date and in increments not greater than one-quarter of an hour which comprise all of the efforts of those for which compensation is paid by the Recipient.
 - (4) Each record of time spent must contain: for a case, a unique client name or case number, a description of the activities performed, and the dates on which a Recipient employee worked on the case; for matters or supporting activities, the amount of time and type of activity on which a Recipient employee spent time and sufficient information to link the activity to the IOLTA or AJA funding source.
 - (5) The timekeeping system must be able to aggregate time record information on both closed and pending cases by legal problem type.

- (6) PLAN Inc. or a sub-recipient organization may request a modification to specific requirements of 5000.4(e)2.iii(2) through (5) if it can demonstrate to the satisfaction of the PA IOLTA Board that the modification meets the objectives of the requirements of §5000.4(e)2.i and 5000.4(e)2.iii(1). A written request for a modification under this section must be submitted to the PA IOLTA Board by July 31 of the grant year. The request must contain a detailed description of the modification and a demonstration how such modification meets the requirements of §5000.4(e)2.i, and 5000.4(e)2.iii(1).

5000.5 Procedures Governing Suspension and Termination of Grants

(a) Purpose

By providing procedures for prompt review that will ensure informed deliberation by the Grantor when there is reason to believe that financial assistance to a Recipient should be suspended or terminated this clause seeks to avoid unnecessary disruption in the delivery of legal assistance to clients.

(b) Definitions

1. "Suspension" means any action temporarily suspending or curtailing financial assistance to a Recipient in whole or in part prior to the expiration of the Recipient's current grant or contract.
2. "Termination" means a decision that financial assistance to a Recipient will be permanently terminated in whole or in part prior to expiration of the Recipient's current grant or contract.

(c) Default Conditions

1. The Recipient shall be in default of its Grant Agreement when there has been substantial failure by a Recipient to comply with a provision of law, the grant provisions of the Pennsylvania Interest on Lawyer Trust Accounts Board, or a term or condition of the Recipient's current grant agreement with the Grantor; or
2. There has been substantial failure by a Recipient to provide high quality, economical, and effective legal assistance, as measured by generally accepted professional standards; or
3. There has been an occurrence of any event which would make the Recipient ineligible to receive a grant if the Recipient were applying for one at that time, or
4. There has been the submission of any materially false or intentionally misleading information to the Grantor or its Executive Director as a part of the Approved Budget, Grant Service Plan, Grant Reports, Financial Statements, or other document provided to the Grantor or its Executive Director; or

5. There has been the failure to return unused Grant funds at the end of a Grant Period unless the Grantor has approved carryover or it is permissible under the Board's grant provisions.

(d) Remedies upon Default

In the absence of unusual circumstances, suspension or termination of a grant shall not take place unless the Grantor has given the Recipient notice of its failure and an opportunity to take effective corrective action.

In the event of a default by a Recipient, the Grantor shall have the right to do the following:

1. Adopt a monthly grant disbursement schedule (including recoupment of grant funds already disbursed in excess of the pro-rata current month's installment) or suspend grant disbursements and condition payment of subsequent installments or grant disbursements on the Recipient's cure of the default.
2. Terminate the Grant. Notwithstanding a termination of the grant, the Recipient shall be entitled to continue to receive grant funds on a monthly disbursement schedule pending final disposition of any appeal to the Grantor brought by the Recipient or sixty days after notice of termination whichever is sooner.
3. Demand repayment and/or recoup by deduction grant funds improperly expended by a Recipient and/or institute legal action if necessary to recover such improperly expended funds.

APPENDIX A

Grant Funded Law School Clinical Programs

Client Satisfaction Survey

1. Your name (optional)

2. What type of case did you have?

3. Were you treated courteously by the clinic personnel?

_____ Yes _____ No _____ Sometimes

Any
comments:

4. Were the legal personnel who assisted you helpful in trying to solve your problems?

_____ Yes _____ No _____ Partly

5. Were you satisfied with the services you received?

_____ Yes _____ No _____ Partly

Any
comments:

6. Please provide any other comments or suggestions you have.

APPENDIX B

Cost and Case/Activity Allocation Principles (For PLAN Inc.)

The cost and case/activity allocation systems used by the PLAN Inc. and its subcontractors for activities and legal representation must assure:

1. The system balances the benefits and expenses necessary to accomplish an acceptable conformance with cost, case and activity allocation requirements, with a goal of offering maximum efficiencies operating the system.
2. Requirements for the allocations systems are governed by provisions of contracts, regulations, rules, grant agreements and proposals, and applicable OMB Circulars.
3. The cases and activities assigned to each funding source align with grant agreements, the legal representation and/or activity goals, and, for IOLTA funding, the grantee proposal, all as modified from time to time. That is, the allocation systems must demonstrate that sources are funding activities and representation that are intended to be funded, such as a broad range of substantive areas, or agreed to specialty areas, and an appropriate mix of representation intensity (e.g., brief, extended, and extensive representation) and activities.
4. The cases and activities assigned to funding sources are not prohibited or restricted (e.g., impermissible lobbying, political activity, etc.) by the grant agreement and underlying authorizing statutes, rules, regulations and/or grant agreement).
5. No costs are attributable to the IOLTA sources indirectly if such costs are impermissible directly. For example, if over-income clients are represented, or impermissible lobbying is carried out, no direct or indirect costs of the impermissible representation are charged to the IOLTA Board sources.
6. If program income is generated as a result of IOLTA Board funding sources being charged for some of the costs for the activity or representation, directly or indirectly, that generated the income, such income must be apportioned to the IOLTA sources in proportion to the IOLTA sources funding of the activity that generated the income, according to a reasonable and manageable methodology. For example, if a legal services program has a funding source that pays for a program activity or representation based on a per activity/case basis, the legal services program must demonstrate that all of the costs associated with the activity (direct and indirect) are charged to the funding source to avoid an apportionment of program income to the IOLTA sources (if the costs exceed the amount of the fee, such costs can be among those allocated to the IOLTA sources providing the activities/representation are permitted as indicated in item 1 above). To further illustrate, if a program receives an attorney fee award, its case/cost allocation methodology must demonstrate that the funding source to which the attorney fee case had been assigned, had sufficient funding during the term of the attorney fee case representation to fully pay for all of the activities and case representations that had been assigned to that funding source, otherwise the legal services program must apportion an appropriate share of the attorney fee award to the IOLTA sources.

7. All costs are reasonable and necessary to the representation and/or activity assigned, and other guidance of Office of Management and Budget Circulars, such as, the costs were: actually incurred during the period, in accordance with accounting policies and procedures, and consistently applied among the various funding sources and over time.
8. Timely (i.e., at least quarterly, for funding sources that require this) and accurate grant reports are produced by the methodology.

APPENDIX C

Grant Funded Law School Clinical Programs

IOLTA Alumni Pro Bono Sample Survey Template

1. What year did you graduate? (Note: Each cycle, law schools should poll new classes of alumni. Your first surveys issued as part of the 2016-2017 cycle set your baseline years.)

- 1-year
- 3-year
- 5-year

2. Which category best describes your current employer?

- Legal aid organization
- Other non-profit organization
- Government
- Judiciary
- Academia
- Private practice
- In-house counsel
- None of the above

3. Did you participate in any of the following clinics while in school? (Note: Law schools should provide a list of all IOLTA-funded clinics offered by the school in the years being surveyed.)

- IOLTA-funded clinic #1
- IOLTA-funded clinic #2
- IOLTA-funded clinic #3
- IOLTA-funded clinic #4
- IOLTA-funded clinic #5

4. Please list any external placements and/or fellowships that you participated in while in law school:

5. Please provide the total number of pro bono cases handled in the last year where a low-income client received assistance in a civil matter:

6. How many of those cases were referred by a pro bono or legal aid organization?

APPENDIX C

Grant Funded Law School Clinical Programs

IOLTA Alumni Pro Bono Report Form

IOLTA ALUMNI PRO BONO REPORT FORM					
CLASS YEAR SURVEYED	TOTAL NUMBER OF GRADUATES	TOTAL NUMBER OF RESPONDENTS	RESPONSE RATE		
			<div style="border: 1px solid black; padding: 2px;"> #DIV/0! #DIV/0! #DIV/0! </div>		
RESPONDENT	GRADUATION YEAR	EMPLOYER TYPE	PARTICIPATED IN AN IOLTA-FUNDED CLINIC OR EXTERNAL PLACEMENT WHILE IN LAW SCHOOL	TOTAL NUMBER OF PRO BONO CASES HANDLED IN PRIOR YEAR	TOTAL NUMBER OF PRO BONO CASES HANDLED THAT WERE REFERRED BY A PRO BONO OR LEGAL AID ORGANIZATION
Respondent 1					
Respondent 2					
Respondent 3					
Respondent 4					
Respondent 5					
Respondent 6					
Respondent 7					
Respondent 8					
Respondent 9					
Respondent 10					
Respondent 11					
Respondent 12					
Respondent 13					
Respondent 14					
Respondent 15					
Respondent 16					
Respondent 17					
Respondent 18					
Respondent 19					
Respondent 20					
Respondent 21					
Respondent 22					
Respondent 23					
Respondent 24					
Respondent 25					
Respondent 26					
Respondent 27					
Respondent 28					
Respondent 29					
Respondent 30					
Respondent 31					
Respondent 32					
Respondent 33					
Respondent 34					
Respondent 35					
Respondent 36					
Respondent 37					
Respondent 38					
Respondent 39					
Respondent 40					
Respondent 41					
Respondent 42					
Respondent 43					
Respondent 44					
Respondent 45					
Respondent 46					
Respondent 47					
Respondent 48					
Respondent 49					
Respondent 50					
Respondent 51					
Respondent 52					
Respondent 53					
Respondent 54					
Respondent 55					
Respondent 56					
Respondent 57					
Respondent 58					
Respondent 59					
Respondent 60					
Respondent 61					
Respondent 62					
Respondent 63					
Respondent 64					
Respondent 65					
Respondent 66					
Respondent 67					
Respondent 68					
Respondent 69					
Respondent 70					
Respondent 71					
Respondent 72					
Respondent 73					
Respondent 74					
Respondent 75					
Respondent 76					
Respondent 77					
Respondent 78					
Respondent 79					
Respondent 80					
Respondent 81					
Respondent 82					
Respondent 83					
Respondent 84					
Respondent 85					
Respondent 86					
Respondent 87					
Respondent 88					
Respondent 89					
Respondent 90					
Respondent 91					
Respondent 92					
Respondent 93					
Respondent 94					
Respondent 95					
Respondent 96					
Respondent 97					
Respondent 98					
Respondent 99					
Respondent 100					