

## UNIFORM GRANT GUIDANCE (UGG) FOR FEDERAL FISCAL REQUIREMENTS

Please refer to the following primary source documents, including excerpt from NJDOE Office of Grants Management at <http://www.state.nj.us/education/grants/ugg/>

### NEW UNIFORM GRANT GUIDANCE (2 CFR 200) – Information and Resources

On December 19, 2014, the U.S. Department of Education published the new Uniform Grant Guidance (UGG). These federal requirements became effective for new and continuation federal awards issued on or after December 26, 2014. As stated in the guidance, the new UGG requirements do **not** apply to grant funds awarded prior to December 26, 2014 unless the funds are carried forward into a new federal fiscal year or awarded through a continuation grant.

The stated purpose of the new UGG is to streamline and consolidate eight OMB circulars, with some revisions to the requirements with the goal being to reduce administrative burdens, increase flexibility, and improve program outcomes. As such, the new guidance consolidates and supersedes the requirements in OMB Circulars A-21, A-50 (Single Audit), A-87, A-89, A-102, A-110, A-122 and A-133. The new rules are located in Title 2 of the Code of Federal Regulations (2 CFR Chapter I and Chapter II, Parts 200, et al.) and are referred to in the Federal Register as the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*: ([http://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200\\_main\\_02.tpl](http://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl)).

NJDOE will provide more information as it becomes available, and more detailed guidance as it is developed. The links to the federal websites (below) provide additional resources and information regarding the UGG.

- **NEW:** [Navigating the Uniform Grant Guidance: A Guide for New Jersey School Districts](#)

#### **Federal Resources for General Information:**

- [Frequently Asked Questions – updated September 2015](#)
- [USDE primary website for Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards \(2 CFR 200\)](#)
- [Implementing the Uniform Guidance \(slide-show presentation, 34 slides\)](#)
- [USDE guidance on Indirect Costs](#)
- [Crosswalk from existing \(previous\) guidance to final guidance](#)
- Email questions to USDE regarding UGG at: [uniformgrantguidanceimplementation@ed.gov](mailto:uniformgrantguidanceimplementation@ed.gov)
- [Education Department General Administrative Regulations \(EDGAR\)](#)