**Uniform Grants Guidance (UGG)**

Council on Financial Assistance Reform (COFAR)


- Summary in the [Federal Register](https://federalregister.gov).
- On the COFAR home page, [https://cfo.gov/cofar/](https://cfo.gov/cofar/), a series of webcast training sessions on the new UGG.
Uniform Grants Guidance (UGG)

Memorandum No. 007-15M Office of Management and Budget – Uniform Grant Guidance

New Office of Management and Budget Guidance Governing Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards

This new guidance provides significant changes to the way we administer federal funds. The main purposes for releasing new guidance were to: 1) ease the administrative burden on grantees by incorporating all Federal Administrative Requirements, Cost Principles, and Audit Requirements into one comprehensive document, and 2) reduce the risk of fraud, waste, and abuse.

All costs must be... *continued*

- Treated consistently
- In accordance with GAAP — Generally Accepted Accounting Principles
- Not included as a match
- Net of credits — moved to 200.406
- Documented adequately
Schoolwide Programs: OSPI Bulletin B054-12 — Combining Funds in Schoolwide Programs

Permits flexibility to combine other federal funds in support of the schoolwide program. In addition to Title I, Part A funds, schoolwide programs may include funds from most other federal ED programs (see Federal Revenues section below). A schoolwide program that includes other federal education programs does not have to conform to the specific statutory or regulatory requirements for each separate program so long as the intent and purposes of those programs are met in the schoolwide plan [ESEA 1114(a)(3)(A)-(B)].
Component 10 of the Schoolwide Plan — *Coordinate and Integrate Federal, State and Local Services* — are considered to be a single cost objective for reporting time and effort.

- If an employee works 60% of the time in a program combined in the schoolwide and 40% in programs not combined in the schoolwide, they must complete a monthly personnel activity report (PAR) — reported as multiple cost objectives.

**Code of Federal Regulations 200.430(i).** Here is the guidance on the new and more flexible Time and Effort Reporting, which changed with the revision to 2 C.F.R. 200 — Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards or Uniform Guidance.

**Important!** As we state in [Memorandum No. 007-15M](#), Office of Management and Budget – Uniform Grant Guidance, districts must continue to report Time and Effort reporting according to the earlier requirements until OSPI releases guidance on the matter.
Maintenance of Effort

Washington Association of School Business Officials
- Training Presentation Maintenance of Effort (pptx)

U.S. Department of Education
- Fiscal Non-Regulatory Guidance – Maintenance of Effort A-1
More on Comparability

The district must develop procedures for complying with comparability requirements.

1. Districts are required to document compliance with the comparability requirement every two years. However, staff must perform the necessary calculations every year to demonstrate all Title I schools are comparable. Districts must make adjustments if any schools do not meet the comparability requirement.

2. Districts must keep records that document the salary schedule and policies were implemented. Districts must also document the calculations, which demonstrate equivalence among schools related to staffing, materials and supplies.

OSPI Bulletin B057-14 — Required Submission of Comparability Report for Title I, Part A
- Use iGrants Form Package (FP) 361, Title I, Part A Comparability Report.

U.S. Department of Education
- Fiscal Non-Regulatory Guidance – Comparability B 1-18
Supplant Rebuttals

Presumptions of supplanting are rebuttable if the district can demonstrate that it would not have provided the services in question with non-federal funds had the federal Title I funds not been available.

Maintain sufficient documentation in order to adequately demonstrate rebuttal.
Optional Set-asides Include...

- Administration
- Instructional programs: summer school/extended day programs
- Preschool
- Professional development
- Parent involvement
Federal Procurement Standards

2 CFR 200.317-200.326

Remember that when procuring with federal funds, the district must abide by the more restrictive of federal or state requirements (see table on slide).
Internal Controls
Defined by the Committee of Sponsoring Organizations of the Treadway Commission (COSO) as – “a process, effected by an entity’s board of directors, management, and other personnel. This process is designed to provide reasonable assurance regarding the achievement of objectives in effectiveness and efficiency of operations, reliability of financial reporting, and compliance with applicable laws and regulations.

More from COSO.

**Internal Control Is...**
- A process
- A means to an end, not an end in itself
- Not merely documented by policy manuals and forms. Rather, it is put in by people at every level of an organization.
- Can provide only reasonable assurance, not absolute assurance, to an entity’s management and board.
- Geared to the achievement of objectives in one or more separate by overlapping categories.
Ask Questions. Get Help.

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