

What is Uniform Grant Guidance?

Uniform Grant Guidance

In 2014, the Federal Office of Management and Budget (OMB) issued Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards to Non-Federal Entities, commonly known as the **Uniform Grant Guidance**. The Uniform Grant Guidance is a government-wide, authoritative set of rules and requirements for federal awards intended to guard against the risk of waste, fraud, and abuse while reducing the administrative burden for non-federal entities receiving federal awards.

The Uniform Grant Guidance contains three categories of regulations. First, the Administrative Requirements, outlined in 2 C.F.R. § 200 Subparts B through D, set forth the requirements for grants and cooperative agreements, including the requirements to which the awarding agency must adhere before the grant is made, and the requirements that awarding agencies may impose on non-federal entities receiving the award. Second, the Cost Principles section, outlined in 2 C.F.R. § 200 Subpart E, establishes principles to determine what costs may be incurred by non-federal entities under the federal awards, and are designed to ensure federal awards cover a fair share of costs except when restricted by statute. Third, the Audit Requirements, outlined in 2 C.F.R. § 200 Subpart E, set forth standards by which an awarding agency can audit non-federal entities spending a federal award.

The Uniform Grant Guidance generally applies to all non-federal entities, including state and local governments, Indian tribes, institutions of higher education, and nonprofit organizations. It largely does not apply to for-profit entities and foreign entities, though it may apply in limited circumstances. Generally, the requirements imposed on non-federal entities by the Uniform Grant Guidance flow down to subawards and subrecipients unless a particular section of the Uniform Grant Guidance or the terms and conditions of the federal award specifically indicate otherwise. Awarding agencies implementing the Uniform Grant Guidance usually adopt it broadly along with agency-specific guidance and exceptions. The Uniform Grant Guidance is frequently amended both in its text, and in its implementation by federal agencies, so any non-federal entity receiving federal funds should consistently monitor these developments to ensure compliance with Uniform Grant Guidance requirements.

The Winston Government Contracts Team has extensive expertise in understanding and interpreting the Uniform Grant Guidance and advising and litigating on behalf of clients on UGG-related compliance issues.

Related Capabilities

