



JOY HOFMEISTER

STATE SUPERINTENDENT OF PUBLIC INSTRUCTION
OKLAHOMA STATE DEPARTMENT OF EDUCATION

MEMORANDUM

TO: Superintendents, 21st Century Program Managers, Special Education Directors, Federal Programs Officers, Chief Financial Officers, Child Nutrition Directors, and Interested Parties

FROM: Matt Holder, Chief Operating Officer
Rene Axtell, Assistant State Superintendent of Special Education Services
Gloria Bayouth, Executive Director of Federal Programs
Sonia Johnson, Executive Director of Parent and Community Engagement/21 CCLC
Debbie Hamilton, Executive Director of Child Nutrition
Nancy Hughes, Executive Director of Financial Accounting/OCAS/Audits
Desarae Witmer, Executive Director of the Office of School Turnaround
Mathangi Shankar, Executive Director of the Office of the Comptroller

DATE: July 1, 2015

RE: Office of Management and Budget (OMB) Uniform Grant Guidance (UGG)

On December 26, 2013, the Office of Management and Budget (OMB) published new guidance for Federal award programs, OMB Uniform Guidance: Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards to deliver on the promise of a 21st Century government that is more efficient. This reform of OMB guidance will reduce administrative burden for non-federal entities receiving federal awards while reducing the risk of waste, fraud and abuse.

Final Guidance has been issued that, upon implementation, will supersede requirements from OMB Circulars A-21, A-87, A-110, and A-122 (which have been placed in 2 C.F.R. Parts 220, 225, 215, and 230); Circulars A-89, A-102, and A-133; and the guidance in Circular A-50 on Single Audit Act follow-up. See [final guidance](#) for more information.

OMB Uniform Grant Guidance can be found in its [entirety](#) with [helpful resources](#). More guidance can be found through the links below:

[Uniform Guidance Crosswalk from Predominant Source in Existing Guidance](#)

[Uniform Guidance Crosswalk to Predominant Source in Existing Guidance](#)

[Uniform Guidance Cost Principles Text Comparison](#)

[Uniform Guidance Audit Requirements Text Comparison](#)

[Uniform Guidance Definitions Text Comparison](#)

[Uniform Guidance Administrative Requirements Text Comparison](#)

In addition to the Uniform Grant Guidance, the Education Department General Administrative Regulations (EDGAR) still applies. Click the [EDGAR](#) link to read more.

The OSDE will soon provide you with training information, support opportunities, and requests for your input regarding implementation of the Uniform Grant Guidance and other practices. Hearing your perspective is very important to us, as we endeavor to improve our service to you.

If you have questions about effective implementation of the Uniform Grant Guidance, please contact your specific program specialist for assistance.