

**NAVIGATING THE UNIFORM GRANT GUIDANCE:  
A Guide for New Jersey School Districts**

## **QUESTIONS AND ANSWERS REGARDING THE UNIFORM GRANT GUIDANCE; 2 CFR PART 200**

This Frequently Asked Questions (FAQ) document is derived from guidance published by the US Department of Education (ED) at: <http://www2.ed.gov/policy/fund/guid/uniform-guidance/index.html> and by the Council on Financial Assistance Reform (COFAR) at: <https://cfo.gov/wp-content/uploads/2015/09/9.9.15-Frequently-Asked-Questions.pdf>. It has been further expanded to include guidance on the applicability of New Jersey state laws and regulations on the implementation of the Uniform Grant Guidance (UGG) in grant programs administered by the New Jersey Department of Education (NJDOE). Additionally, a list of acronyms is provided on the last page.

### **BACKGROUND AND APPLICABILITY**

The Uniform Grant Guidance (UGG, also referred to as 2 CFR Part 200) is a set of federal grant regulations that combines several previous federal cost principles, administrative requirements, and audit requirement circulars into a single, comprehensive document. This consolidation was done with the intent of streamlining and standardizing grant requirements across all categories of recipients (i.e. entities of state, local, and tribal governments, institutions of higher education, and non-profit organizations). A summary document addressing the consolidation of the administrative requirements may be found at:

[https://www.whitehouse.gov/sites/default/files/omb/fedreg/2013/uniform\\_guidance\\_administrative\\_requirements\\_text\\_comparison.pdf](https://www.whitehouse.gov/sites/default/files/omb/fedreg/2013/uniform_guidance_administrative_requirements_text_comparison.pdf)

The UGG must be applied in conjunction with federal and state laws and regulations. Federal laws and regulations would include, but are not limited to, the enabling legislation and implementing regulations of the federal grant program. State laws and regulations would include, but are not limited to, state enabling legislation and regulations, state procurement and audit requirements, travel regulations, and Public School Contracts law (N.J.S.A 18A:18A et seq.), etc. If a conflict exists between the UGG and relevant federal and/or state laws and/or regulations, the more restrictive law and/or regulation takes precedence.

Note: By statute, Renaissance School Projects are exempt from the provisions of the Public School Contracts Law; however, they are subject to the provisions of the UGG. Charter Schools are subject to both the Public School Contracts Law and the UGG.

The UGG also requires strong, written internal controls to be developed and implemented by all grantees. Grantees should review the UGG, examine how their existing policies and procedures compare, and make any necessary adjustments to bring them into alignment with the UGG.

#### **1. Question: Where can I find the latest version of the UGG?**

**Answer:** The latest version of the UGG, now referred to as 2 CFR Part 200, was published in the Federal Register on 12/19/2014 and may be found at:

[http://www.ecfr.gov/cgi-bin/text-idx?SID=f5459049733bfb47041d318a2e64486b&tpl=/ecfrbrowse/Title02/2cfr200\\_main\\_02.tpl](http://www.ecfr.gov/cgi-bin/text-idx?SID=f5459049733bfb47041d318a2e64486b&tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl)

**2. Question: When does the UGG go into effect for NJDOE grant programs?**

**Answer:** The UGG applies to all NJDOE grant programs with funding start dates beginning July 1, 2015. 34 CFR 76.710(a) provides that carry over funds are used in accordance with “[t]he Federal statutes and regulations that apply and are in effect for the carryover period.” Therefore, funds from awards made prior to December 26, 2014, that are carried over into FY 2016, are subject to the Uniform Guidance.

**3. Question: Does the UGG apply to formula (entitlement) grants, or just discretionary grants?**

**Answer:** The UGG applies to both formula and discretionary grants (including cooperative agreements) in the same way that former EDGAR (34 CFR) Parts 74 and 80 did. The only difference is that these new regulations are now found in one place. There are some items, such as UGG (sections 200.205 and 205.206) that apply only to discretionary grants and cooperative agreements - not to formula (entitlement) grants. If the type of award is not specified in a particular UGG section, subpart, or group of sections, then the requirement applies to all awards.

**4. Question: Does EDGAR still apply to federal grants administered by the NJDOE?**

**Answer:** Yes. EDGAR no longer comprises parts 74 nor 80; however, both are incorporated into the UGG. The remaining parts of EDGAR, (Parts 75, 76, 77, and 81) are still in effect.

**5. Question: Are federal funds to be treated differently than non-federal funds?**

**Answer:** No. Federal funds must be treated in a manner consistent with the grantee’s non-federal funds. Please refer to Section 200.403(c) of the UGG.

**6. Question: In what areas do NJ state rules impact the applicability of UGG provisions?**

**Answer:** The notable areas of impact have to do with procurement thresholds, equipment capitalization thresholds, travel requirements and audit thresholds (see questions 15, 27, 30, 31 and 32 for additional information).

**7. Question: What state regulations may impact the use of federal funds?**

**Answer:** These regulations may include, but are not limited to, New Jersey Treasury Office of Management and Budget (OMB) circulars, Local Finance Notices, and applicable

sections of N.J.S.A and N.J.A.C. The State of New Jersey, Department of the Treasury, Division of Purchase and Property issues changes to Public Bidding every two years. For details, please refer to:

<http://www.state.nj.us/treasury/purchase/adjpubbid052yr.shtml>.

**8. Question: Where can I find a list of the New Jersey Treasury OMB Circulars?**

**Answer:** A current list of circulars (with downloadable text) may be found at:

<http://www.nj.gov/infobank/circular/circindx.htm>.

**9. Question: Who issues Local Finance Notices, and where can I find a list of them?**

**Answer:** Local Finance Notices are issued by the NJ Department of Community Affairs (DCA). The Local Finance Notices set forth procurement thresholds, which are generally more restrictive than those required under the UGG. A link to the Local Finance Notices, by year, may be found at:

[http://www.nj.gov/dca/divisions/dlgs/resources/local\\_fin\\_notices.html](http://www.nj.gov/dca/divisions/dlgs/resources/local_fin_notices.html).

**10. Question: What does it mean that state rules are more restrictive than federal rules?**

**Answer:** The state rules may use lower thresholds than the federal requirements (e.g. equipment capitalization amounts, bid thresholds, mileage reimbursements, audit thresholds, etc.). Section 200.302 of the UGG states that “each state must expend and account for the federal award in accordance with state laws and procedures for expending and accounting for the state’s own funds.” The federal government has held that sub-recipients must adopt rules that are equivalent to, or more restrictive than, the federal rules in order to be considered in compliance with federal rules. This concept was implemented in OMB Circular A-102, codified as EDGAR Part 80.36, and has been incorporated into the UGG at section 200.318.

## **PROCUREMENT**

**11. Question: What are the federal rules regarding procurement?**

**Answer:** Within the UGG, there are several methodologies to consider: 1) micro-purchase (up to and including \$3,000); 2) small purchase procedures (under the Simplified Acquisition Threshold up to and including \$150,000); 3) procurement by sealed bids; 4) procurement by competitive proposals; or 5) procurement by non-competitive proposals. These methodologies are described below:

- 1) Procurement by micro-purchases [UGG 200.320(a)]: This applies to the acquisition of supplies or services, the aggregate dollar amount of which does not

exceed \$3,000. Purchases must be distributed among qualified suppliers and may be awarded without competitive quotations if the non-federal entity considers the price to be reasonable.

- 2) Procurements under small purchase procedures [UGG 200.320(b)]: This applies to the purchase of goods or services with an aggregate cost that does not exceed the “small purchase procedures” Simplified Acquisition Threshold (currently \$150,000). If this methodology is used, price or rate quotations must be obtained from an adequate number of sources (generally 3 to 5).
- 3) Procurement by sealed bids [UGG 200.320(c)]: This is usually applied to construction projects.
- 4) Procurement by competitive proposals [UGG 200.320 (d)]: This is usually applied when conditions are not appropriate for the use of sealed bids. RFP documents must be prepared and proposals must be solicited from an adequate number of qualified sources (generally 3 to 5).
- 5) Procurement by non-competitive proposals [UGG 200.320(f)]: This is otherwise known as “sole source” purchasing.

**12. Question: Does the \$150,000 Simplified Acquisition Threshold in the UGG apply to NJDOE grantees?**

**Answer:** No, it does not apply. The state bid thresholds are much lower and therefore, more restrictive than the thresholds established by the federal government, except where noted. The federal government pursuant to UGG (section 200.88) recognizes the Simplified Acquisition Threshold amount as \$150,000. According to the UGG, procuring goods and services less than the \$150,000 threshold may be made using the “small purchase procedures” where formal bidding is not required by the federal government.

The following table outlines NJ bid thresholds applicable to LEAs and local governments:

<b>Public Bidding Thresholds under the Local Public Contracts Law and Public School Contracts Law</b>		
<b>N.J.S.A.40A:11-3(a) and (c); 18A:18A-3(a) and (c)</b>	<b>LPCL as of July 1, 2015</b>	<b>PSCL as of July 1, 2015</b>
Bid threshold <b>with</b> a QPA*	\$40,000	\$40,000

<b>Public Bidding Thresholds under the Local Public Contracts Law and Public School Contracts Law</b>		
<b>N.J.S.A.40A:11-3(a) and (c); 18A:18A-3(a) and (c)</b>	<b>LPCL as of July 1, 2015</b>	<b>PSCL as of July 1, 2015</b>
Quote Threshold <b>with</b> a QPA (15% of bid threshold)	\$6,000	\$6,000**
Bid Threshold <b>without</b> a QPA	\$17,500	\$29,000
Quote threshold <b>without</b> a QPA (15% of bid threshold)	\$2,625	\$4,350**

\*QPA – Qualified Purchasing Agent

\*\* As of October 1, 2015, the new federal micro-purchase threshold of \$3,500 applies.

**Note:** The federal micro-purchase threshold governs when quotes must be obtained. This federal threshold is more restrictive regarding quotes while the state threshold is more restrictive regarding bids.

This information may be found at:

<http://www.nj.gov/dca/divisions/dlgs/lfns/15/2015-20.pdf>.

Other entities, such as State Colleges and County Colleges have different bid thresholds, which are adjusted every two years. The current thresholds may be found at:

<http://www.state.nj.us/treasury/purchase/adjpubbid052yr.shtml>, and

<http://www.state.nj.us/treasury/purchase/adjpubbid05.shtml>.

Renaissance School Projects are not subject to the provisions of the Public School Contracts law and, therefore, must follow the procurement thresholds established in the UGG.

**13. Question: In what other areas does state procurement law contravene the UGG?**

**Answer:** There are two additional areas in need of particular attention:

- 1) ***Noncompetitive Proposals—Sole Source.*** The UGG [section 200.320 (f)] permits single source purchasing through noncompetitive proposals. However, NJ Public School Contracts Law (N.J.S.A. 18A:18A et seq.) does not recognize sole-source vendors (please refer to the Local Finance Notice LFN 2010-3 page 9). Therefore, the “more restrictive” clause applies; districts must use bidding or the competitive contracting process – even if only one vendor can provide the goods and services.
- 2) ***Vendors or Products Named in Grant Application.*** From time to time, grant writers have named certain vendors or brand names in their grant application (e.g. Smart Boards, iPADS, Xerox machines, etc.). It must be emphasized that even

though the grant budget may be approved with vendor names or brand names, the procurement official still must go through a competitive process for the goods and services. Inclusion of a named vendor or brand name in an approved grant budget does not release the grantee from procurement requirements.

**14. Question: What provisions should be included in all procurement and contract documents?**

**Answer:** The federal government, pursuant to section 200.326 of the UGG, requires all contracts made by the non-Federal entity (grant recipient) to contain certain provisions. It is strongly recommended that all contract **and procurement documents** contain language as noted in Appendix II – Part 200 that includes at the minimum:

- Administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms and provide for sanctions and penalties, as appropriate;
- Termination for causes and/or for convenience;
- Equal Employment Opportunity language;
- Davis-Bacon Act language;
- Copeland Anti-Kickback Act language;
- Contract Work Hours and Safety Standards Act language;
- Rights to Inventions Made Under Contract or Agreement language;
- Clean Air Act language;
- Debarment and Suspension language with reference to the System for Award Management (SAM); and
- Byrd Anti-Lobbying Amendment language.

As stated in the UGG, each non-federal entity is solely “responsible, in accordance with good administrative practice and sound business judgment, for the settlement of all contractual and administrative issues arising out of procurements. These issues include, but are not limited to, source evaluation, protests, disputes, and claims” [UGG section 200.318(k)].

## **EQUIPMENT**

**15. Question: Has the equipment capitalization threshold for NJDOE grants changed?**

**Answer:** No. Although UGG (section 200.439) establishes an equipment capitalization threshold of \$5,000 per unit, N.J.A.C. 6A:23A-8.1 (f)(3)(i) provides an equipment capitalization threshold of \$2,000 or more per unit, which remains the threshold applicable to NJDOE grant programs.

## INDIRECT COST RATES

### 16. Question: Can I include indirect costs in a grant budget?

**Answer:** Yes, if the enabling legislation and program guidelines permit their inclusion, and if they are contingent on the restrictions found in the UGG.

### 17. Question: How do I apply for an indirect cost rate?

**Answer:** You must determine who your federal cognizant agency is. The federal cognizant agency is the federal agency from which you receive the largest amount of direct grant funding. You would need to contact the agency directly to determine the process for requesting an indirect cost rate.

If you are a New Jersey Local Education Agency (LEA), your federal cognizant agency is the NJDOE. Beginning in FY 2016, the NJDOE calculates and approves both a restricted and an unrestricted indirect cost rate using financial data collected through the Audit Summary Application (AUDSUM). These rates are valid for one fiscal year and may also be used in budgets being developed as part of direct federal grant programs. Direct federal programs are administered by other state agencies and subject to any federal restrictions. For more information on LEA indirect cost rates, please go to:

<http://www.state.nj.us/education/finance/fp/af/indirect/>.

### 18. Question: What is a *de minimis* indirect cost rate and who does it apply to?

**Answer:** Sections 200.331 and 200.414 of the UGG permit any non-federal entity *that has never received a negotiated indirect cost rate* to elect to charge a *de minimis* rate of 10 percent modified total direct cost (MTDC) as part of its grant budgets. This 10 percent *de minimis* amount is considered an unrestricted indirect cost rate but may be subject to federal restrictions on the funding source. The exceptions to the *de minimis* indirect cost rate include non-federal entities described in Appendix VII – Part 200 – States and Local Government and Indian Tribe Indirect Cost Proposals, paragraph (d)(1)(B).

### 19. Question: What is the difference between a restricted indirect cost rate and an unrestricted indirect cost rate?

**Answer:** A restricted indirect cost rate is a rate applicable to federal programs that have a *supplement, not supplant* requirement. Unrestricted indirect cost rates are higher than restricted indirect cost rates and are generally applicable to federal programs that do not have a supplement, not supplant requirement. The vast majority of federal programs



offered by the ED contain a supplement, not supplant requirement. Please consult the program guidelines for applicability of any indirect cost rate.

**20. Question: May a cost be treated as a direct cost under one program and as an indirect cost under another program?**

**Answer:** Yes, but if indirect costs are requested in a grant application, the applicant may not also include those types of costs as direct costs in the same grant budget, for this would be considered double charging. Please refer to section 200.403(d) of the UGG.

Costs that would be considered covered under the application of an indirect cost rate would include, but are not limited to, such costs as space or utility allocation costs for facilities owned by the grantee; costs associated with payroll, purchasing, or accounting; and compensation costs of executive directors of grantee organizations. Please refer to section 200.412-415 of the UGG for further information.

If an applicant has a negotiated indirect cost rate, they are not required to use it. Instead, the items of cost included under the indirect cost rate may be directly charged for up to the maximum amount of a program's administrative cost ceiling.

**21. Question: Is the NJDOE obligated to approve indirect costs in a grant budget on grant programs that are solely state-funded?**

**Answer:** No. Although the UGG says that recipients must treat their federal funds in the same manner as their non-federal funds, the UGG rules on indirect costs specifically apply to federally funded grants. It does not require the NJDOE to approve the inclusion of indirect costs in solely state-funded grant programs.

## **RISK ASSESSMENT**

**22. Question: Is the NJDOE required to assess risks of their grantees before awarding entitlement and/or discretionary grants?**

**Answer:** Yes, risk assessments are required. Although, there is no requirement for the NJDOE to conduct risk assessments prior to making subgrants, the NJDOE does have the discretion to do so. Under the UGG, the NJDOE must conduct risk assessments to inform NJDOE monitoring priorities. Factors that the NJDOE may consider when developing its risk assessment tools can be found in section 200.331 of the UGG.

The procedures for assessing risk are currently being refined and will be documented and included as part of the NJDOE's internal controls.

**23. Question: Where is the reference to high-risk designation in the UGG?**

**Answer:** The UGG does not include the term “high-risk.” However, under 2 CFR § 3474.10 ([http://www.ecfr.gov/cgi-bin/text-idx?SID=c82db78c0a99e513816aca22d9d23c56&node=se2.1.3474\\_110&rgn=div8](http://www.ecfr.gov/cgi-bin/text-idx?SID=c82db78c0a99e513816aca22d9d23c56&node=se2.1.3474_110&rgn=div8)), ED or NJDOE may impose high-risk conditions on a grantee or a particular grant, as appropriate.

**24. Question: What is the purpose of a risk assessment on entitlement grantees, if it does not impact receipt of an award or the amount of the award?**

**Answer:** Conducting risk assessments of entitlement grantees helps ensure that potential risks are identified and appropriate monitoring is conducted to mitigate those risks. If the identified risks are significant, the NJDOE can impose specific conditions under the UGG (Section 200.207) during the course of the award and, in appropriate circumstances, designate those conditions as “high-risk” conditions under 2 CFR § 3474.10.

**25. Question: Is the risk assessment applicable to both contractors and grantees/subgrantees?**

**Answer:** Generally, yes; however, risks posed by contractors are addressed differently than those posed by grantees/subgrantees.

The UGG requires the NJDOE to assess risks posed by the grantee. Even if the NJDOE uses a contract to award financial assistance to an entity that the ED considers a subgrantee, the risks posed by that entity must be assessed. See UGG sections 200.330 and 200.331. The NJDOE must assess risks of a grantee that does not comply with federal statutes, regulations, or the terms and conditions of the awards. Risks may be posed by weak internal controls, including inadequate financial systems. The risk assessment requirements, monitoring requirements, and specific conditions for awards are identified in the UGG (section 200.331).

While the UGG doesn't use the term “risk assessment” to describe the review that grantees must give potential contractors, the UGG requires grantees to determine whether or not each potential contractor has the ability to perform successfully under the terms and conditions of a proposed procurement, while considering the contractor's integrity, compliance with public policy, record of past performance, and financial and technical resources. See UGG section 200.318(h). While not described as a risk assessment, consideration of these issues is, in essence, a risk assessment. Procurement standards are identified in the UGG (sections 200.117 through 200.326) and are also subject to state laws and regulations as described earlier in this document.

## **COST PRINCIPLES**

**26. Question: Are the cost principles in the UGG (section 200.400 et seq.) applicable to all types of recipients?**

**Answer:** Yes, generally the cost principles are the same for all types of recipients: state, local, and Indian tribal governments (which include LEAs); nonprofit organizations; and institutions of higher education. Where rules are entity-specific, the section or paragraph that specifies a different principle for one type of entity makes that applicability clear. Most of the cost principles that apply to only one type of entity are those regarding indirect costs. See, UGG Appendices III – IX.

## **TRAVEL AND CONFERENCE COSTS**

**27. Question: Do the travel rules listed in the UGG Section 200.474 mean that the mileage reimbursement that may be charged to NJDOE grants has increased beyond \$0.31/mile?**

**Answer:** No. The \$0.31/mile restriction was established in the NJ Treasury Circular 01-02-OMB. It is still in effect.

**28. Question: What has changed in the UGG regarding food at conferences?**

**Answer:** The policy guidance the ED provided to grantees regarding conferences held in June 2012 is consistent with the new requirements in the UGG (section 200.432), which states that conference “hosts/sponsors must exercise discretion and judgment in ensuring that conference costs are appropriate, necessary and managed in a manner that minimizes costs to the Federal award.” ED guidance on conference costs can be found at: <http://www2.ed.gov/policy/fund/guid/gposbul/gposbul.html>.

The guidance clarifies that providing meals at conferences is allowable only when it is reasonable and necessary to the completion of actual work. A working lunch may be a legitimate expense if the conference must conduct sessions at that time to keep the number of conference days to a minimum. Snacks and other meals typically do not meet the reasonable and necessary standard, because these costs can be purchased by attendees using non-grant funds, and the snacks are not essential to the objectives of the conference.

## LEAD AGENCIES

**29. Question: Do I need a formal articulation agreement between the lead agency and any partner agency(ies) in a consortium grant application?**

**Answer:** Yes. Written agreements have always been required. Please refer to section 200.331 of the UGG for information on what is to be included in an articulation agreement.

## AUDITS

**30. Question: When do the rules regarding audits under UGG go into effect?**

**Answer:** Auditors and grantees must comply with the UGG, starting with the audit of the recipient's first fiscal year from December 26, 2014, onwards; however, there is a grace period regarding procurement standards, and auditors should review procurement policies and procedures based on the documented standard (please refer to question 34 for further information).

**31. Question: Are there state rules regarding single audits that must be taken into account?**

**Answer:** Yes. The NJ Treasury Circular 15-08-OMB outlines the Single Audit Policy for recipients of federal grants, state grants, and state aid. It also outlines state-cognizant department responsibilities. Cognizant agency determination is based on the state agency that provides the greatest amount of grant funding and state aid in a fiscal year. For N.J. LEAs, that would be the NJDOE.

**32. Question: The UGG raises the threshold to \$25,000 for reporting questioned costs. Does that mean no questioned costs under that threshold will be reported?**

**Answer:** No. In the UGG section 200.516(a)(3), all questioned costs of \$25,000 or more are to be reported. However, auditors have the option of reporting questioned costs of lesser amounts.

## INTERNAL CONTROLS

**33. Question: The UGG emphasizes internal controls (section 200.303). What does a grantee need to do?**

**Answer:** All grantees should first read and become familiar with the requirements of the UGG, then examine the current state of their organization, and finally determine what areas they need to focus on in order to be compliant with the UGG. Strong internal

controls must be established, not only to safeguard funds, but also to ensure that the grant is being managed properly.

Important aspects are to develop, maintain, and ensure compliance with written policies and procedures. Areas needing particular attention include, but are not limited to: Financial Management (UGG 200.302), Procurement, including Conflict of Interest (UGG 200.318), and Procurement Transactions (UGG 200.319(c)).

**34. Question: When do grantees need to have their procurement policies and procedures that are in compliance with the UGG in place (section 200.110)?**

**Answer:** The September, 2015 COFAR FAQ (<https://cfo.gov/wp-content/uploads/2015/09/9.9.15-Frequently-Asked-Questions.pdf>) states that grantees have a grace period of two (2) full fiscal years after the effective date of the UGG to be in compliance with the procurement standards of the UGG. By the end of the first fiscal year after the effective date of the UGG, grantees “must document whether their procurement systems are in compliance with the old or new standard, and must meet the documented standard.” Starting July 1, 2017, all grantees must be in full compliance with the new procurement standards under the UGG (please refer to question 30).

## **CERTIFICATIONS**

**35. Question: The UGG references “required certifications.” What does this mean?**

**Answer:** Section 200.415 now includes language that grantees must attest to. The language states:

“By signing this report, I certify to the best of my knowledge and belief that the report is true, complete and accurate, and the expenditures, disbursements, and cash receipts are for the purposes and objectives set forth in the terms and conditions of the federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).”

This language is included as part of every reimbursement request and interim/final report in the Electronic Web Enabled Grant System (EWEG), beginning with grant programs starting July 1, 2015. Grantees will not be able to submit a reimbursement request or interim or final report in EWEG absent this certification. Grantees should examine their internal control systems to ensure that proper safeguards have been put in place, so that this certification can be made.

## Acronyms

AUDSUM	(N.J. Department of Education) Audit Summary Application
COFAR	Council on Financial Assistance Reform
DCA	(N.J.) Department of Community Affairs
ED	U.S. Department of Education
EDGAR	(U.S.) Education Department General Administrative Regulations
EWEG	Electronic Web Enabled Grant System
LEA	Local Education Agency
N.J.A.C.	New Jersey Administrative Code
NJDOE	New Jersey Department of Education
N.J.S.A.	New Jersey Statutes Annotated
OMB	(N.J. or U.S.) Office of Management and Budget
QPA	Qualified Purchasing Agent
SAM	System for Award Management
UGG	Uniform Grant Guidance