

# Uniform Guidance

The Uniform Guidance is a set of regulations, located in the Code of Federal Regulations at [2 CFR 200](#). It provides the overarching guidelines for administering Federal awards and expenditures. This guidance provides both federal agencies and the entities that receive federal funds a set of standard guidance for determining the allowability of charges to federal funds. As a recipient of federal funds we should all be very familiar with its principles.

[2 CFR 200](#) consolidates federal guidelines that was formerly part of OMB Circulars A-21 (Cost principles for Educational Institutions), A-110 (Grants and Agreements with Institutions of Higher Education) and A-133 (Audit Requirements). The Uniform Guidance applies to all new federal awards issued on or after December 26, 2014.

## Internal Controls

COSO Framework and Enterprise Risk Management at Purdue (ERM) - Purdue's ERM model, based on the COSO framework, allows you to assess, quantify, mitigate, and monitor risks

- [Enterprise Risk Management at Purdue](#)
- [Internal Controls Summary Grid](#)

## Navigating the Uniform Guidance

- The UG is broken down into its following subparts. The preamble also provides a useful framework and discussion of how certain guidelines were ultimately determined.
- [Preamble – Major Policy Reforms](#)
- [Subpart A – Acronyms and Definitions](#)
- [Subpart B – General Provisions](#)
- [Subpart C – Pre Award Requirements](#)
- [Subpart D – Post Award Requirements](#)
- [Subpart E – Cost Principles](#)
- [Subpart F – Audit Requirements](#)

## Basic Considerations of the UG

Except where otherwise authorized by statute, costs must meet the following general criteria in order to be allowable under Federal awards ():

- a. Be necessary and reasonable for the performance of the Federal award and be allocable thereto under these principles.
- b. Conform to any limitations or exclusions set forth in these principles or in the Federal award as to types or amount of cost items.
- c. Be consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the non-Federal entity.
- d. Be accorded consistent treatment. A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.
- e. Be determined in accordance with generally accepted accounting principles (GAAP), except, for state and local governments and Indian tribes only, as otherwise provided for in this part.
- f. Not be included as a cost or used to meet cost sharing or matching requirements of any other federally-financed program in either the current or a prior period.