

Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards - Overview

1. Ref.: [2 CFR Part 200](#)

2. Effective Date: July 1, 2015

3. Originating Office/Agency: Office of Management and Budget

4. Key Words: administrative requirements; cost principles; audit requirements; Federal award; allowable costs; fundamental premises

On July 1, 2015, Eastern Washington University (EWU) implemented the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards to non-Federal entities. These comprehensive requirements and principles, called *The Uniform Guidance*, were issued by the Office of Management and Budget (OMB) and are contained in [2 CFR Part 200](#).

The Uniform Guidance is applicable in whole or in part to Federal awards that include grants, cooperative agreements, and both cost-reimbursement and fixed-price contracts received by EWU directly from a funding agency or from a pass-through entity. The Cost Principles contained in Subpart E of the Uniform Guidance apply to all awards regardless of the funding mechanism. These principles must be used by EWU in determining the allowable costs of work performed by EWU under a Federal award.

Five of the seven fundamental premises used in the application of the Cost Principles ([2 CFR Part 200.400](#)) directly relate to the responsibilities of EWU faculty, staff, and students carrying out projects funded by Federal awards and the administration of these awards by the Office of Grant and Research Development as well as the relevant areas of business and finance within the university. The applicable fundamental premises are as follows:

- EWU is responsible for the efficient and effective administration of the Federal award through the application of sound management practices.
- EWU assumes responsibility for administering Federal funds in a manner consistent with underlying agreements, program objectives, and the terms and conditions of the Federal award.
- EWU, in recognition of its own unique combination of staff, facilities, and experience, has the primary responsibility for employing whatever form of sound organization and management techniques may be necessary in order to assure proper and efficient administration of the Federal award.
- The accounting practices of EWU must be consistent with these cost principles and support the accumulation of costs as required by the principles, and must provide for adequate documentation to support costs charged to the Federal award. The application of the cost principles contained in [Subpart E](#) are consistent with the application of EWU's existing internal accounting policies and practices.
- Because EWU both educates and engages students in research, the dual role of students as both trainees and employees contributing to the completion of Federal awards for research must be recognized in the application of these principles.