

F&A Rate Justification Reference Chart

Source of Funds	Governmental Funds						Non-Governmental Funds	
	Exclusively Federal		Federal and State		Exclusively State		For-Profit	Non-Profit
Funding Mechanism	Financial Assistance	Procurement	Financial Assistance	Procurement	Financial Assistance	Procurement	Financial Assistance or Procurement	
F&A Rate Application Authority	Uniform Guidance (UG, 2 CFR 200.414)	UG via Federal Acquisition Regulation (FAR, Subpart 31.3)	Uniform Guidance (UG, 2 CFR 200.414)	OMB Circular A-21 via Federal Acquisition Regulation (FAR, Subpart 31.3)	UG via GATA (30 ILCS 708/20(a)(2))	Institutional Consistency	Institutional Consistency	
F&A Rate	Applicable Federally Negotiated Rate		Applicable Federally Negotiated Rate		Applicable Federally Negotiated Rate		Applicable Federally Negotiated Rate	
Reduction A: Sponsor-Imposed and Institutionally Recognized	Official Federal Agency Directive ¹		Official Federal Agency Directive ¹ OR Official State Agency Directive ²		Official State Agency Directive ²		None	Official Publication Applicable to All Applicants
Reduction B: Institutionally Approved	Specific Exemptions by Sponsor or Program		Specific Exemptions by Sponsor or Program		Specific Exemptions by Sponsor or Program		Support for Fellows or Students	10% Total Direct Costs (TDC)

¹ Approved by the U.S. O.M.B. ([2 CFR 200.106](#) & [2 CFR 200.414\(c\)](#)). An F&A rate cap should be published in the program announcement or evident in the agency statutes.

² Approved by the Governor O.M.B. ([30 ILCS 708/55](#)). An F&A rate cap should be published in the program announcement or conveyed on official agency letterhead by personnel authorized by the Governor O.M.B.