

## **Uniform Guidance Selected Topics Overview Items with Significant Impact to Colleges/Units**

### **Effective Dates**

- Administrative Requirements and Cost Principles are applicable to new awards and funding increments made on or after December 26, 2014. All awards issued before December 26, 2014 are subject to existing Federal Circulars A-21 and A-110.
- Audit Requirements apply to fiscal years beginning July 1, 2015.
- Procurement Standards apply to purchases on Uniform Guidance Awards beginning July 1, 2016.

### **Certification Statement Revision**

"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, fals statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).**"

This new certification statement will be on all closeout documents and must be signed by the authorized college/unit representative.

### **Administrative and Clerical Salaries**

Still normally an indirect cost. However, can be charged direct if cost is integral to the project, specifically identified to the project and cost is in proposal/award budget or we have prior approval from sponsor after the award is issued.

### **Closeouts**

The non-federal entity must submit, no later than 90 calendar days after the end date of the period of performance, all financial, performance, and other reports as required. 90 day includes final billings.

The completion of the closeout process at NC State is a shared responsibility between the College/Unit and the Office of Contracts and Grants. In general, the College/Unit has the first 60 days to complete their portion while the Office of Contracts and Grants has the remaining 30 days to complete their portion. The Dean's Office will be responsible for covering any loss of funds due to late or inaccurate closeouts submitted to the Office of Contracts and Grants.

### **Computing Devices (\$5,000 or less per unit) and Excess Supply Inventory**

Computing Devices can be included as a supply. Devices that are essential and allocable, but not solely dedicated to the performance of a Federal award are allowable as a direct cost.

Unused supplies include computing devices. Ending inventory more likely to exceed \$5,000. Must reimburse sponsor if devices are not used on another federal project.

### **Compensation (Effort Reporting)**

Non prescriptive criteria, reliance on internal controls.

### **Cost Sharing**

Adding voluntary cost sharing to your proposal cannot be used by the sponsor in deciding whether you get the award or not, unless specified by the sponsor in the notice of funding opportunity.

### **Prior Approval Requirement for Faculty Disengagement**

The Uniform Guidance recognizes that PIs can be engaged in projects even if not physically on-campus. A prior approval is required if the PI will be "disengaged" from any project for more than 3 months or if there is a 25% reduction in time committed to the project from the approved budget. If a PI is actively engaged in (i.e. working on) a project at the proposed and awarded levels, even if offsite, such approval is not required.

### **Publication and Printing**

Page charges incurred after the period of performance but before the closeout are allowable.

### **Procurement**

Delayed implementation date of July 1, 2016. Purchases between \$3,000 and \$5,000 will require additional effort before purchase. Using Marketplace to purchase goods will help mitigate the additional work.

### **Subrecipient Indirect Cost Rate**

Any non-federal entity that has never had a negotiated indirect cost rate and receives \$35 million or less in Federal Funding may use a rate of 10% of modified total direct cost indefinitely.