

Uniform Guidance Grid - Post Award Issues

Last Update: January 28, 2015

Topic	Uniform Guidance Code Section	Federal Circular	Uniform Guidance
Certification Statement	200.415	A-21, "I certify that all expenditures reported (or payment requested) are for appropriate purposes and in accordance with the provisions of the application and award documents."	"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. <b><u>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).</u></b> "
Administrative and Clerical Salaries	200.413(c)	A-21, Normally Indirect. Direct if a Major Program; Extensive costs.	Normally indirect. Direct if integral, specifically identified to project, costs in proposal/award budget or with prior approval.
Computing Devices (less than \$5,000 per unit)	200.453	A-21, Normally an indirect charge and considered general purpose. No specific definition.	Included as Supply. Direct costs allowable for devices that are essential and allocable, but not solely dedicated to the performance of a Federal award. See definition in 200.20.
Compensation (Effort Reporting)	200.430	A-21, Prescriptive effort reporting methods required.	Non prescriptive criteria, reliance on internal controls.
Conferences	200.432	A-21, Allowable if primary purpose is the dissemination of technical information.	Similar to A-21 with these additions: Costs of identifying but not providing, locally available dependent-care resources are allowable. Conference hosts must minimize costs to the Federal Award.
Cost Accounting Standards	200.419	A-21, Revisions must be approved before implementing change.	Must submit revision 6 months in advance of change. May proceed if Cognizant Agency does not respond within 6 months or request more time to review.
Entertainment	200.438	A-21, Unallowable.	Unallowable with exception for costs

			with programmatic purpose in budget or with prior approval.
Indirect Cost Rate	200.414(c)(1)	A-21, Negotiated rates shall be accepted by all Federal agencies unless other is required by Federal statute or regulation.	Negotiated rates must be accepted by all Federal awarding agencies unless other is required by Federal statute or regulation. OMB must be notified of exceptions.
Losses on Awards	200.451	A-21, Silent.	Cannot transfer costs over authorized funding on one project to another as direct or indirect cost.
MTDC Definition	200.68	A-21, No specific mention of participant support costs.	Participant Support Costs specifically excluded from MTDC.
Participant Support Costs	200.456	A-21, Silent.	Allowable with prior approval. See 200.75 for definition.
Publication and Printing	200.461	A-21, Page charges allowable if incurred during the period of performance.	Page charges incurred after the period of performance but before the closeout are allowable.
Short Term Travel VISAs for Recruiting	200.463	A-21, Silent.	Allowable as direct when critical skills are needed for a specific award.
Subrecipient Indirect Cost Rate	200.414(f)	A-21, Entities without a valid negotiated rate cannot charge indirect costs.	Any non-federal entity that has never had a negotiated indirect cost rate and, for States and Local Governments and Indian Tribes, receives \$35 million or less in Federal Funding may use a rate of 10% MTDC indefinitely.
Travel	200.474(d)(1)	A-21, Standard commercial airfare (coach), lowest commercial discount airfare.	UG allows commercial airfare, least expensive unrestricted accommodations, but NCSU limited to state guidelines, allowing only actual coach fare.
Closeouts	200.343-344	A-110, Recipients shall submit, within 90 days after the date of completion of the award all financial, performance and other reports as required. No time limit on final billings.	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.
Cost Sharing	200.306	A-110, No prohibition on cost sharing included in merit review of proposals. NSF implemented guidance	Voluntary committed cost sharing cannot be used during the merit review of proposals, unless specified in a notice of funding opportunity. January 5, 2001 Clarification on VUCS included

		similar to the UG effective 1/18/2011. January 5, 2001 Clarification On Voluntary Uncommitted Cost Sharing (VUCS) effective and referenced in A-21.	in FAQ, but it references A-21.
Excess Supply Inventory	200.314	A-110, unused supplies do not include computing devices.	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.
Faculty Disengagement	200.308(c)(3)	A-110, Prior approval required for the absence for more than three months, or a 25% reduction in time.	Prior approval is required for the disengagement from the project for more than three months, or a 25% reduction in time. Can be away from campus and still be engaged.
Internal Controls	200.303(a)-(d)	A-110, not specifically mentioned.	Must maintain internal controls that provide reasonable assurance of managing awards in compliance with Federal rules and regulations and award T&Cs. Must evaluate and monitor compliance, must take action on instances of non-compliance.
Procurement	200.317-326	A-110, Follow state guidelines.	Implementation delayed until July 1, 2016. Purchases between \$3,000 and \$5,000 will require additional documentation and other administrative actions before purchase.
Program Income	200.307	A-110, Could choose method – 1) Added to funds committed, 2) Used as cost sharing or 3) Deducted from allowable costs.	Default method for Institutions of Higher Education (IHEs) is the addition method if the method is not specified otherwise in its regulations or T&Cs. Must have sponsor prior approval.
Sensitive Information	200.303(e)	A-110, Not specifically addressed.	Take reasonable measures to safeguard protected personally identifiable information and any other information the sponsor designates as sensitive.
Subrecipient Monitoring	200.330-332	A-110, NCSU C&G must issue subrecipient monitoring management decisions within 6 months of receipt of the A-133 report.	Increased emphasis on risk assessment. NCSU C&G must issue subrecipient monitoring management decisions within 6 months of the audit submission of the A-133 report to the Federal Audit Clearinghouse.