January 1, 2015

The "Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards," also referred to as the Omni-Circular, took effect on December 26, 2014. The Circular, issued by the Office of Management and Budget (OMB) on December 26, 2013, consolidates, streamlines and supersedes eight previous Circulars, including Circulars A-21, A-110, and A-133. Individual funding agencies, such as the National Science Foundation and the National Institutes of Health have promulgated their own regulations. The new regulations are generally applicable to new awards and funding increments awarded on or after December 26, 2014.

For any cost to be allowable under a federal award, it must:

1. Be necessary and reasonable for the performance of the award and allocable
2. Conform to any limitations or exclusions set forth in applicable regulations or in the award itself;
3. Be consistent with policies and procedures that apply uniformly to both federally financed and other UNCG activities; and

The following provisions of the Omni-Circular should be of particular interest to UNCG investigators and research staff.

- Agencies must post opportunities at least 60 days prior to a deadline for submission
- All federal agencies must adopt COI policies
- Voluntary committed cost share is not allowed and mandatory cost share requirements must be stated in the RFA
- Direct charging of computing devices is allowable for certain devices that are essential and allocable to the performance of the project
- Administrative salary costs are an allowable direct cost provided they are allocable and necessary for the project
- A non-federal entity’s negotiated indirect cost rate must be accepted by all agencies
- Family friendly policies are encouraged (i.e. allowing temporary dependent care costs that result directly from travel to conferences
- More stringent requirements related to subrecipient monitoring (increased administrative burden on the PI)
- Participant support costs such as stipends, travel allowances, etc. must now be accepted by agencies as allowable costs – require agency approval

Updates will be provided as new information is received in the OSP.