

Uniform Guidance 2024 Changes

Selected Highlights

This year, the Uniform Guidance (UG) underwent extensive changes to make the UG more clear, concise, and equitable.

The revised guidance is effective either

- (1) for awards made on or after October 1, 2024 or
- (2) for awards made on or after NC State publishes a new **Negotiated Indirect Cost Rate Agreement (NICRA)** (expected 2025).

Effective 10/1/2024	
De Minimis Rate (200.414)	Increases from 10% MTDC to 15% MTDC Electable lower de minimis rate
Fixed Price Subawards (200.201)	Allowable up to \$500,000 (increases from \$250,000)
Single Audit (200.501)	Threshold increases from \$750,000 to \$1 million in expenditures for requirement to conduct a single audit

For Awards Post-NICRA (Expected 2025)	
Equipment (200.313)	Acquisition value threshold changes from \$5,000 to \$10,000 <i>Note: There will be no change until the rate agreement is updated AND the state changes the cap threshold to \$10,000</i>
Subaward MTDC Exclusion (200.1)	Threshold changes from \$25,000 to \$50,000