UNIVERSITY OF ALASKA
UNIFORM GUIDANCE WORKING GROUP

Section Number & Name: 200.402 Composition of Costs
A-21 Reference: C-1 Composition of total costs

BACKGROUND INFORMATION:

A. Does the revised guidance contain new language? ☒ Y ☐ N

Specifically describe the new language and how it differs:
New guidance clarifies language, see attached

B. Is the new guidance more or less restrictive than university processes? ☐ More ☐ Less

Specifically describe how it is more or less restrictive: Neither more nor less

C. Cite any relevant system-wide policies/regulations/procedures:
N/A

D. Cite any MAU-level relevant processes or manuals:
N/A

E. Is there an impact to electronic systems (Banner HR/Finance, Web Timesheets, Effort Reporting, etc.)?
☐ Y ☒ N

List specific system(s) impacted and method of impact:
_____

ACTION PLAN: Is specific action needed? ☐ Y – see below ☒ N – no action needed

Recommended Action(s):
1. No Action needed
2. _____
3. _____

UA responsible area requiring documentation of compliance:

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200.402 Composition of costs.

Total cost. The total cost of a Federal award is the sum of the allowable direct and allocable indirect costs less any applicable credits.

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C. Basic considerations.¶
1.

Deleted: total

Deleted: sponsored agreement

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Deleted: costs incident to its performance, plus the

Deleted: portion of the allowable F&A costs of the institution,

Deleted: as described in subsection 5