UNIVERSITY OF ALASKA
UNIFORM GUIDANCE WORKING GROUP

Section Number & Name: 200.410 Collection of Unallowable Costs
A-21 Reference: C-8 Collection of unallowable costs

BACKGROUND INFORMATION:

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

Specifically describe the new language and how it differs:
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:
Accounting and Administrative Manual 100 D-03, DS-2- unallowables are discussed in items 1.3.0 and 1.3.1, but there's no mention (nor a need to mention) the collection of unallowable costs

D. Cite any MAU-level relevant processes or manuals:
OGCA, Fiscal Managers

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. _____
2. _____
3. _____

UA responsible area requiring documentation of compliance:

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200.410 Collection of unallowable costs.

Payments made for costs determined to be unallowable by either the Federal awarding agency, cognizant agency for indirect costs, or pass-through entity, either as direct or indirect costs, must be refunded (including interest) to the Federal government in accordance with instructions from the Federal agency that determined the costs are unallowable unless Federal statute or regulation directs otherwise. See also Subpart D—Post Federal Award Requirements of this part, §§200.300 Statutory and national policy requirements through 200.309 Period of performance.

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Deleted: , excess

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Deleted: noncompliance with cost policies, increased

Deleted: due to failure to follow a disclosed accounting practice and increased

Deleted: resulting from a change in cost accounting practice. The following costs shall

Deleted: in accordance with applicable Federal agency regulations:

Deleted: <#>Costs specifically identified as unallowable in Section J, either directly or indirectly, and charged to the Federal Government.¶
Excess costs due to failure by the educational institution to comply with the cost policies in this Circular.¶
Increased costs due to a noncompliant cost accounting practice used to estimate, accumulate, or report costs.¶
Increased costs resulting from a change in accounting practice.¶