UNIVERSITY OF ALASKA
UNIFORM GUIDANCE WORKING GROUP

Section Number & Name: 200.412 Classification of Costs

A-21 Reference: C-11 Consistency in allocating costs incurred for the same purpose

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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 restrictive

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

D. Cite any MAU-level relevant processes or manuals:
Accounting and Administration level, 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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200.412 Classification of costs.

There is no universal rule for classifying certain costs as either direct or indirect (F&A) under every accounting system. A cost may be direct with respect to some specific service or function, but indirect with respect to the Federal award or other final cost objective. Therefore, it is essential that each item of cost incurred for the same purpose be treated consistently in like circumstances either as a direct or an indirect (F&A) cost in order to avoid possible double-charging of Federal awards. Guidelines for determining direct and indirect (F&A) costs charged to Federal awards are provided in this subpart.

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All

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Deleted: as a cost any cost, if other costs incurred for the same purpose, in like circumstances, have been included as a direct cost of

Deleted: or any other final cost objective. Further, no final cost objective shall have allocated to it

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Appendix A reflects

Deleted: requirement along with its purpose, definitions, and techniques for application, illustrations and interpretations, all of which are authoritative