UNIVERSITY OF ALASKA
UNIFORM GUIDANCE WORKING GROUP

Section Number & Name: 200.453 Materials and supplies costs, including costs of computing devices

A-21 Reference: J31

BACKGROUND INFORMATION:

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

Specifically describe the new language and how it differs: See attached.

Materials and supplies may be charged as direct costs. Computing devices is allowable that are essential and allocable but not solely dedicated, to the performance of the Federal award.

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

Specifically describe how it is more or less restrictive:

C. Cite any relevant system-wide policies/regulations/procedures:
Accounting and Administrative Manual D-05 Accounting for administrative or clerical

D. Cite any MAU-level relevant processes or manuals:
UAS Grants and Contracts Manual

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. Update Accounting and Administrative Manual D-05
2. Rosie to provide "best practice" for computing devices after she returns from NCURA

UA responsible area requiring documentation of compliance:

Rosemary Madnick, Heather Paulsen, Barbara Hyde, Tanya Hollis, Christi Eickholt, Andrew Gray, Claire Ligsay, Cindy Eriksen, Tana Myrstol

200.453 Materials and supplies costs, including costs of computing devices.

(a) Costs incurred for materials, supplies, and fabricated parts necessary to carry out a Federal award are allowable.

(b) Purchased materials and supplies must be charged at their actual prices, net of applicable credits. Withdrawals from general stores or stockrooms should be charged at their actual net cost under any recognized method of pricing inventory withdrawals, consistently applied. Incoming transportation charges are a proper part of materials and supplies costs.

(c) Materials and supplies used for the performance of a Federal award may be charged as direct costs. In the specific case of computing devices, charging as direct costs is allowable for devices that are essential and allocable, but not solely dedicated, to the performance of a Federal award.

(d) Where federally-donated or furnished materials are used in performing the Federal award, such materials will be used without charge.

Deleted: 31. Material

Deleted: .

Deleted: a.

Deleted: sponsored agreement

Deleted: b.

Deleted: shall

Deleted: c. Only

Deleted: actually

Deleted: sponsored agreement

Deleted: d.

Deleted: sponsored agreement