UNIVERSITY OF ALASKA
UNIFORM GUIDANCE WORKING GROUP

Section Number & Name: 200.466 Scholarships and student aid costs
A-21 Reference: J-45

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:

C. Cite any relevant system-wide policies/regulations/procedures:
Accounting and Administrative Manual D-03 Accounting for Unallowable Costs
Accounting and Administrative Manual Section 200 Program Code Definitions

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

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-03 Accounting for Unallowable Costs for citation and Definition

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

200.466 Scholarships and student aid costs.

(a) Costs of scholarships, fellowships, and other programs of student aid at IHEs are allowable only when the purpose of the ~~sponsored agreement~~Federal award is to provide training to selected participants and the charge is approved by the ~~sponsoring~~Federal awarding agency. However, tuition remission and other forms of compensation paid as, or in lieu of, wages to students performing necessary work are allowable provided that~~—~~:

(1) The individual is conducting activities necessary to the ~~sponsored agreement~~Federal award;

~~(3)~~(2) ~~(2)~~Tuition remission and other support are provided in accordance with established ~~educational institutional~~ policy of the IHE and consistently provided in a like manner to students in return for similar activities conducted ~~in nonsponsored~~under Federal awards as well as ~~sponsored~~other activities; and

~~(4)~~(3) ~~(3)~~During the academic period, the student is enrolled in an advanced degree program at ~~the institution~~a non-Federal entity or affiliated institution and the activities of the student in relation to the ~~Federally-sponsored research project~~Federal award are related to the degree program;

~~(5)~~(4) ~~(4)~~The tuition or other payments are reasonable compensation for the work performed and are conditioned explicitly upon the performance of necessary work; and

~~(6)~~(5) ~~(5)~~It is the ~~institution's~~IHE's practice to similarly compensate students ~~in nonsponsored~~under Federal awards as well as ~~sponsored~~other activities.

(b) ~~b.~~ Charges for tuition remission and other forms of compensation paid to students as, or in lieu of, salaries and wages ~~shall~~must be subject to the reporting requirements ~~stipulated in Section J.10, and shall be treated as direct or F&A cost in accordance with the actual work being performed. Tuition~~in §200.430 Compensation—personal services, and must be treated as direct or indirect cost in accordance with the actual work being performed. Tuition remission may be charged on an average rate basis. See also §200.431 Compensation—fringe benefits.