UNIVERSITY OF ALASKA
UNIFORM GUIDANCE WORKING GROUP

Section Number & Name: 200.467 Selling and marketing costs
A-21 Reference: J-46

BACKGROUND INFORMATION:

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

Specifically describe the new language and how it differs: See attached.
Unallowable except as direct costs with prior approval by the Federal awarding agency

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 D-03 Accounting for Unallowable Costs

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 the definition and citation

UA responsible area requiring documentation of compliance:

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200.467 Selling and marketing costs.

Costs of selling and marketing any products or services of the ~~institution are unallowable~~non-Federal entity (unless allowed under ~~subsection J.1 as allowable~~§200.421 Advertising and public relations~~ costs or under subsection J.38 as allowable proposal~~.) are unallowable, except as direct costs~~).~~, with prior approval by the Federal awarding agency when necessary for the performance of the Federal award.