

Any costs charged to a sponsored project that have been billed to the sponsor, but subsequent to the billing are determined to be uncollectable from the sponsor.

Uncollectable Costs

Any costs charged to a sponsored project that will not be reimbursed by the sponsor. They include, but not limited to:

- Budget overruns;
- Unallowable costs;
- Unallocable costs; and
- Other uncollectable costs that do not meet any of the above criteria, but that the sponsor is otherwise unwilling or unable to pay, (e.g., amounts that are disputed by the sponsor, or amounts deemed uncollectable due to sponsor bankruptcy).

Unit

Any organizational entity within the University that has budgetary authority. Includes, but is not limited to colleges, departments, centers, institutes, etc.

Annual Review of Procedures Manual

The Policy on Unreimbursed Costs on Contracts and Grants will be reviewed annually.

POLICY APPROVAL

Initiating Authority

Signature:  _____ Date: 1/25/13

Barry T. Rosson, Vice President for Research