# University of South Alabama
# Service Centers/Recharge Centers
# Training Guide

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# 1.0 Introduction

Service/recharge centers are an essential element in the academic and research missions of the University of South Alabama ("USA" or the "University"). While there is wide variation in size, complexity and types of services provided, there are administrative and compliance requirements that apply across all service centers as it relates to the charging of federally sponsored projects. The University has established a Service Center Committee to oversee implementation of the service center policy and ensure compliance with Federal regulations. Noncompliance with Federal regulations could involve payback to the government as well as adverse publicity which could harm future award applications.

This training guide is intended to serve as reference material covering topics crucial to the successful financial management of service centers. This training guide addresses those administrative and financial requirements for the operation of the University's service centers. The training guide accompanies the University' Service/Recharge Center Policy found online.

# 2.0 Definitions

The University's service center policy defines service centers as an activity that performs specific technical or administrative services primarily for internal operations and charges users for its services through a charge-out rate(s). Service Center is a broad term used to define an operating unit that provides goods or services for a fee based on a rate schedule.

## 2.1 Specialized Service Facility (SSF)

Within the OMB Circular A-21, Section J.47 and 2 CFR §200.468(a), a SSF is defined as the costs of services provided by highly complex or specialized facilities operated by the institution. According to the OMB Circular A-21 J.47(b) and 2 CFR §200.468(b), when the costs of the SSF are material (no definition of materiality is provided), they must be directly charged based on actual usage of the services based on established rates. These rates must not discriminate against federal activity, be adjusted at least biennially and are designed to recover only the costs of the services including direct and indirect costs. However, when the costs are immaterial, they may be allocated as indirect costs.

Furthermore, when calculating the F&A proposal, the following must also be considered when evaluating the costs of a SSF space associated with a SSF must be identified and assigned to either the SSF or to Other Institutional Activities (OIA). If space is assigned to the SSF, the Operation & Maintenance (O&M) and facility costs allocated to the SSF should be included in the billing rates. If you choose not to burden the billing rates with the space related costs, then the costs will be subsidized by the institution.

## 2.2 Recharge Centers

Recharge centers are entities within the university that provide fee-based services to the USA research community. Most commonly, these are laboratory-based core facilities, but a variety of non-laboratory centers also exist. Although recharge centers typically offer services to non-USA customers, the majority of their users are USA affiliates.

# 3.0 Establishing a New Service Center

To establish a new service center a "Service Center Request Form" must be completed, signed and approved by the Service Center Manager, the Department Chair and the Dean of the College, or equivalents, where the center will be located. The service center should align with the goals of the department and/or school/college and involve faculty, administrators, and service center personnel, etc.

Following the approval of the Service Center Manager, the Department Head and the Dean of the College, or equivalents, the service center must also register with the University's Service Center Committee. Once a service center is established it will be issued a FOAPAL. All expenses and revenues related to the center must be tracked in this FOAPAL.

The Service Center Request Form must be fully completed when submitted and collects the following information:

- A description of the services to be provided and the users of the services.
- The reasons why the services can best be provided by an internal service center, rather than by an external service provider.
- A projection of the costs and utilization of the services.
- A billing rate calculation and, where possible, a comparison of the internal rates with the rates charged by external service providers.

**All completed request forms or inquiries should be submitted to The Office of Grants and Contracts Accounting; ogca@southalabama.edu.**

After rate development and approval by the Office of Grants and Contracts Accounting, rates should be listed on the center's website for any potential users to access.

# 4.0 Service Center Accounting

Accurate accounting for service center costs and revenues is critical; co-mingling of service center financial activity with non-service center projects must not occur. Once a service center is established it will be issued a distinct FOAPAL where all expenses and revenues related to the center must be tracked. Service Center operating accounts must "match" revenues with expenses. Inaccurate accounting will distort the financial picture and could create an erroneous deficit or surplus in the service center FOAPAL. This will raise an audit concern since the goal of a service center is to break even at the end of

the year. Remember, revenues should equal costs, over time. When establishing a new service center, costs should equalize revenue of a period not to exceed 5 years.

Additionally, a distinct FOAPAL will be established if depreciation is a component of the rate. This FOAPAL will accumulate the portion of the rate attributed to depreciation expense for future equipment replacement.

When recording service center transactions use the code: SRVCTR in the Activity Code field to support service center reporting and monitoring activities. Also, include appropriate rate identifying information in the description field when entering a JV or payment. Each recharge/service center should develop a standard description for each rate offered so that there is differentiation between rates. Please make this standard description informative enough so that the Office of Grants and Contracts Accounting can monitor revenue and expenditure activity within the FOAPAL.

## 4.1 Invoicing Internal and External Users

This section provides an overview on the topic of invoicing as it relates to both internal and external users.

An invoice is a bill sent by the Service Center for a project or service to a user. The invoice establishes an obligation on the part of the user to pay, creating an accounts receivable. An invoice must include the following elements:

- **Unique** invoice number
- Invoice date
- Date(s) of service
- Name and address of the Service Center
- Contact information for the individual and office generating the invoice
- User contact name
- Name and address of user
- Description of services rendered and/or items purchased
    - Quantity
    - Unit price (based on rate schedule)
    - Extended price
- Payment 'remit to' location
- State that terms of payment are: 'net 30 days' which means the entire amount is due within 30 days. (Discounts are not permitted)
- Internal user payment information – FOAPAL
- Current amount due (for initial invoice)
    - Subsequent invoices should list any past due amounts owed, payments received, and outstanding balance due.

Provided on the OCGA website is an Invoice Template that can be modified for each center. An invoice should be created for both internal and external users on a monthly basis.

Internal users should be invoiced utilizing an account code distinct to the service center. Account codes specific to a recharge/service center will be established (if not already active in Banner) in the University's accounting system. A distinct account code will enable the Service Center Manager and The Office of Grants and Contracts to evaluate expenditure and revenue data for each recharge/service center. The account code series for service center activity begins with 718XXX.

Internal customers will be invoiced and billed via expense transfer and journal entry. A detailed invoice and completed expense transfer should be completed by the service center and forwarded to the department, for which the services were performed, for approval. Once approved, the department should forward the documentation to the business office for processing and posting. Posting of the charges is the completion of the invoicing process.

When completing an expense transfer, please be sure that the service center's distinct FOAPAL and internal revenue account code is in the section titled "Transfer Expenditure(s) form Account: (CR)". Also, on the expense transfer, you should list each service provided on a separate line and include a description specific to that service. For Example:

| TRANSFER EXPENDITURE(S) FROM ACCOUNT : (CR) | | | | | | | (F O A P required) | |
|---|---|---|---|---|---|---|---|---|
| SEQ | FUND | ORGN | ACCT | PROG | ACTV | LOCN | DESCRIPTION ( MAX 35 CHARACTERS ) | AMOUNT |
| 1 | 165005 | 172400 | 718052 | 4401 | srvctr | | P.I. Name Nov 15 - 3 hrs @ $100 | $300.00 |
| 2 | 165005 | 172400 | 718052 | 4401 | srvctr | | P.I. Name Nov 15 - 6.5 hrs @ $25 | $162.50 |
| 3 | 165005 | 172400 | 718052 | 4401 | srvctr | | P.I. Name Nov 15 - 20.25 hrs @ $10 | $202.50 |
| 4 | | | | | | | | |
| 5 | | | | | | | | |
| 6 | | | | | | | | |
| 7 | | | | | | | | |
| | | | | | | | TOTAL TRANSFER FROM: | $665.00 |

All of these services can be combined into one line with one description for the side of the entry that charges the department for which the services were performed.

External users must be invoiced via paper invoice or electronically on a monthly basis. Revenue is collected by check remittance, payment via credit card, or wire transfer and applied to the service center FOAPAL using revenue account code: 580550, Service Center Revenue. A Departmental Deposit Form should be completed to deposit the payment into the service center FOAPAL. Billing information from external users should be independently confirmed as accurate and reliable when an order is first received. Collection of cash is the completion of the invoicing process for external users.

Invoices must be reconciled with quotes, partial orders fulfilled, or advance payments to ensure the highest degree of accuracy.

An Invoice Log should be used to track all billed invoiced services and to ensure all payments are received and posted correctly. This log should be updated monthly to track all payments and identify any outstanding payments. On a monthly basis, a copy of the log should be shared with the Service Center Manager, (If someone outside of the center is completing the billing) to inform the service center of outstanding invoices.

Keep in mind that invoices can never be simply deleted, even if created in error. If an invoice was created in error, the invoice needs to be immediately voided and kept on file for future audits. If an invoice is deemed to be uncollectible, proper accounting requires writing off receivable as a bad debt.

## 4.2 Accounts Receivable for External Users

Accounts receivable is the amount of money due or owed to a Service Center by its external users. Internal users are billed for services immediately and revenue is recorded. There is no account receivable balance for internal users, however a monthly reconciliation must be performed to ensure all payments for services rendered are posted.

Detailed records must be maintained for all sales to external users via an Invoice Log. Records must include the collection of revenue along with any outstanding accounts receivable. Track external activity in an excel spreadsheet which satisfies the following informational requirements:

- Total sales by internal and external user by invoice
- Payment information – invoices sent and payment received
- Aging of the outstanding accounts receivable

Follow-up efforts should be made after invoices are sent to ensure timely payment from external users. This can be accomplished through a variety of methods, therefore each Service Center must decide on their own process based on volume of follow-up and available resources. Document all collection efforts.

Outstanding receivables should be communicated to Service Center technical staff to ensure no additional goods and/or services are provided to the external user until payment is received on past due receivables.

Quantify write-off costs, if necessary, of uncollectible accounts.

## 4.3 Transfers of Funds & Inventory Accounts

It is not normally appropriate to transfer funds out of a service account into the University's general fund or other accounts. Transfers can only be made for the amount of accumulated depreciation or for the amounts charged to outside users in excess of the normal internal billing rates.

## 4.4 Inventory Accounts for Products Held for Sale

If a service center sells products and has a significant amount of stock on hand, inventory records must be maintained. A physical inventory should be taken at least annually at the end of the fiscal year and be reconciled to the inventory records. Inventory valuations may be based on any generally recognized inventory valuation method (e.g., first-in-first-out, last-in-last-out, average cost, etc.) The mark-up on inventory, if any, can only include operating costs. A profit margin cannot be included.

## 4.5 Service Centers Providing Multiple Services

Separate billing rates should be established for each service that represents a significant activity of the service center. Account codes specific to a recharge/service center rate should be established (if not

already active in Banner) in the University's accounting system to record the actual direct operating costs incurred for the service being provided. Journal entries completed to record internal and external revenue must include a standard description for each rate offered so that there is differentiation between rates. Please make this standard description informative enough so that the Office of Grants and Contracts Accounting can monitor revenue and expenditure activity within the FOAPAL.

The costs, revenues, surpluses and deficits should also be separately identified for each service. A surplus from one service cannot be used to offset a deficit of another service. The surplus or deficit related to each service should be carried forward as an adjustment to the billing rate for that service in future years. For example, if an individual provides multiple services, an equitable distribution of his/her salary among the services can usually be accomplished by using the proportional amount of time the individual spends on each service. Other cost allocation techniques may be used for service center overhead and institutional F&A costs such as the proportional amount of direct costs associated with each service, space utilized, etc.

## 5.0 Rate Development

A service center billing rate (the rate users are charged) is the charge per unit of service used to recover the expenses of the center. The billing unit(s)/rate(s) should logically represent the type of service provided by the service center. The rates should be based on a reasonable estimate of the costs of providing the services for the year and the projected number of billing units for the year. Service center rates are normally calculated for a fiscal year. In certain cases the service center manager may find it prudent to make rate adjustments during the year to accommodate changing circumstances and to assure a break-even position.

A billing rate is calculated using the following equation:

$$\text{Billing Rate} = \frac{\text{Budgeted Expenses } \mathbf{+/-} \text{ Prior Year Surplus/Deficit}}{\text{Estimated Level of Activity (Units of Service Billed)}}$$

It is required that the billing rates are calculated using the "Service Center Request Form". Service center rates developed for federal programs must be developed in compliance with the OMB Circular A-21 and 2 CFR 200, Subpart E – Cost Principles and the costs must be allowable. The "Service Center Request Form" also establishes an expense budget. When developing the expense budget, the expenses will be comprised of fixed and variable costs. Budgets are used for rate determination only and will not be loaded into Banner.

Fixed costs are not contingent on service center volume and are expenditures that are predictable with a high degree of certainty. Typical fixed costs include:

- Salaries (Exempt staff) & Fringe Benefits,
- Telecommunications/ISP Charges,
- Capital equipment depreciation (non-federally funded equipment only),
- Maintenance contracts and
- Professional services fees.

Variable costs change in proportion to volume or activity in the service center. These are expenditure obligations that can only be estimated based on analysis of historical and prospective service center volume or activity. Typical variable costs include:

- Hourly Wages (Non-exempt staff) & Fringe Benefits
- Outside Services (e.g. sub-contractors, outside personnel, and one-time service contracts)
- Supplies (e.g. raw materials, inventory, and consumable supplies)

Service centers should also create a revenue budget which can be established based on the current rates and estimated units of service and/or goods sold to users in the fiscal year. Depending on the service center, sources of recoveries/revenues may include:

- Internal users
- External users
- Subsidies - defined as any source of funds to the service center not generated by the sale of a good or service

## 5.1 Rate Setting Guidelines for Existing Service Centers

When developing expense budgets for existing service centers, a starting point is to use historical information for cost analysis. A key analysis is the variance analysis between last fiscal year budgets vs. last fiscal year actual financial performance. This allows the service center to re-visit assumptions made last year and compare them to the actual outcomes as well as look for trends in financial data (e.g. calculate supply cost as a percentage of revenue, or utilization of staff if using a billable hours model). The Cost Analysis should be completed annually and provided to the Office of Grants and Contracts by October 15th.

For the Revenue Budget, perform an estimate of the number of internal users by creating a list by PI, funding source, and likely volume in units and/or dollars (if available). Also perform an estimate of the number of external users by creating a list of the various types of users (universities, hospitals, independent research organizations, pharmaceutical companies, non-profit, biotechnology firms, and so on), sources of funding (if available) and likely volume in units and/or dollars (if available). Together these will estimate the volume or usage of the center.

## 5.2 Guidelines for New Service Centers

When establishing a new service center, fixed costs should be estimated by knowledge of what resources (staff, equipment, etc.) will be needed to run the service center; variable costs should be estimated based on volume estimates. Information such as PIs who already utilize the service provided

by the center, potential users within the University and new collaborations with external users can be used to estimate volume.

## 5.3 Service Centers Providing Multiple Services

Separate billing rates should be established for each service that represents a significant activity of the service center. Separate billing rates must be identified through a cost allocation process. The separate billing rates should be made on an equitable basis that reflects the relative benefits each activity receives from the cost.

## 5.4 Variable Billing Rates

All users within the University should normally be charged the same rates for a service center's services. If some users are not charged for the services or are charged at reduced rates, the full amount of the revenue related to their use of the services must be imputed in computing the service center's annual surplus or deficit. This is necessary to avoid having some users (particularly federal) pay higher rates to make up for the reduced rates charged to other users. This requirement does not apply to alternative pricing structures related to the timeliness or quality of services. Furthermore, pricing structures based on time-of-day, volume discounts, turn-around time, etc. are acceptable, provided that they have a sound management basis. Such pricing cannot recover more than the costs of providing the services, and must not discriminate against any class of users, e.g. federal vs. nonfederal programs, student vs. faculty, etc.

Different rates may be developed for federal programs and non-federal programs. The federal rate will normally be the lower rate because of the unallowable costs. The same rate does not have to be charged to every user. However, if some users are billed using a lower rate than the federal rate, or not being billed at all, you must impute the revenue that would have been recovered when calculating the profit or loss at year end so the government does not share in the service center subsidy. Status billings methods will need to be defended under audit. If a federal subsidy is received for a specific service center, costs must be reduced accordingly when developing the federal billing rate. The reduced billing rate must be applied to all federal programs, not just those related to the granting agency providing the subsidy.

## 5.5 Equipment

Expenditures for capitalized equipment purchases cannot be included in the costs used to establish service center billing rates. The rates, however, can include depreciation of the equipment, if it was not previously included in the F&A rate; but must be approved by the Service Center Manager and the Dean of the College, or equivalents, where the center will be located along with the Service Center Committee. Including equipment depreciation in the billing rates will generate funds that will enable service centers to purchase capitalized equipment.

The funds represented by the depreciation should be set-aside in an equipment replacement reserve account. When a service center needs to purchase a new item of equipment, the equipment should be purchased from this equipment replacement reserve account. If the amount in the equipment

replacement reserve account is not sufficient to cover the cost of the new equipment, other (non-service center) funds must be used.

### 5.6 Services Provided to Outside Parties

If a service center provides services to individuals or organizations outside of the University, the billing rates charged to these users may be higher than those charged to internal users but not lower. Any amounts charged to outside parties in excess of the regular internal University billing rates should be excluded from the computation of a service center's surpluses and deficits for purposes of making carry-forward adjustments to future billing rates. These amounts may be used as a source of funds for equipment purchases or replacement. Keep in mind that revenue from outside parties may have Unrelated Business Income Tax (UBIT) implications.

### 5.7 Subsidized Service Center

In some instances, the University may elect to subsidize the operations of a service center, either by intentionally charging billing rates lower than costs or by not making adjustments to future rates for a service center's deficits. Since subsidies can result in a loss of funds to the University, they should be provided only when there is a sound programmatic reason. The estimated subsidy will be noted on the Service Center Request Form prior to the Service Center Manager and Dean of the College, or equivalent, providing approval signatures.

## 6.0 Usage/Volume

Volume is the use of the Service Center by internal and external users. This is the quantification of the demand for the goods and/or services. Usage records must be maintained for all individual users of the service center. A template for a usage log can be found on the OCGA website. The template can be adjusted to accommodate the specifics of any one service or recharge center. The usage/volume records are critical to both the annual cost analysis/rate review and accurate billing to users.

When performing the annual Cost Analysis, actual volume figures available from historical usage should be used. The most important principle in understanding volume is realizing a Cost Analysis is performed based on an estimate of future volume using historical usage as a starting point. This estimate needs to be analyzed during the course of the fiscal year to determine if the predicted or projected volume is coming in as planned.

Usage logs must be maintained for the individual user to ensure the users are being properly billed for their usage of the service. The log also ensures that all costs are being received and all services are being properly billed. In addition, the log serves as an audit trail and support for the invoices.

## 7.0 Service Center Agreements

Agreements between the service center and internal or external users should be documented to protect both parties. Documentation should include but are not limited to the scope of work, the dates the services will be performed, the payment source, and payment terms. For internal users, the Memorandum of Understanding should be completed; and for external users, the Testing Services Agreement should be completed. These agreements can be found on the OCGA website. All agreements should be kept in the service center.

## 8.0 Review of Rates

Service centers should not be established to make a profit. As a result, an annual assessment by the Service Center Manager of profit/loss is very crucial to accounting and budgeting. In determining profit or loss, it should include all revenue, including imputed revenue for unbilled and discounted services. Annually, by October 1st, the service center must review the financial performance, all expenditures and revenue, for the prior fiscal year and the budget for the upcoming fiscal year and determine whether changes to the charge-out rate(s) are required. If the Service Center Manager determines an adjustment is necessary upon completing their annual assessment, the Office of Grants and Contracts must be contacted to further analyze the rate(s) and make appropriate changes. The budget should include the following:

- List all staff, title, levels of effort, and role in the Service Center
- List all fixed costs (e.g. service contracts, equipment depreciation, etc.)
- Estimate all variable costs (e.g. supplies, raw materials, etc.)

The Service Center must also prepare a projection of users for the upcoming fiscal year. This can be done by showing volume for previous year and listing top users by name and using this list to estimate usage for the upcoming fiscal year.

During the annual review process both the expenditure and revenue budget should be used to complete a cost analysis. A cost analysis is the identification of current and anticipated costs associated with operating a Service Center with an examination of the impact of those costs on setting Service Center rates with the anticipation to break-even (i.e. Revenue = Expenses) at the end of each fiscal year. The guidelines listed below should be followed when conducting the annual Cost Analysis.
Guidelines to setting rates appropriately:

- Remember the goal is to break-even at the end of the fiscal year
- Review rates in terms of costs, volume, and market considerations
- Determine whether rates need to be increased or decreased
- Incorporate any deficit or a surplus from the prior fiscal year
- Provide updated rate schedules based on your final Cost Analysis
- Perform Break-even Cost Analysis

A break even analysis is calculated using the following equation:

Total Cost of Operating the Service Center = Sum of Rates X Volume of Each Service

For example, $200,000 in total service center costs divided by 5,000 units will yield a rate of $40 per measurable unit (hour, job, item, etc.).

Any deficit or surplus from the prior fiscal year should be incorporated into the rates. Service center profits from one service cannot be used the offset the loss of another; each service must stand alone. Furthermore, excess (accumulated) reserves cannot be used to purchase equipment, fund other service units within the recharge center operating at a loss or fund salary increases. The excess (accumulated) reserves should be used to adjust future billing rates.

If there are any significant changes related to expenses or usage, such as the purchase of a new piece of equipment, a large, unexpected repair expense or a new customer who dramatically increases units of output, a Service Center Rate Form should be completed and submitted to The Office of Grants and Contracts for review and make necessary rate adjustments. The reviews should be performed more frequently for new service centers or when the costs/revenues are uncertain.

The Office of Grants and Contracts will independently review all rates on a biennial basis. The Service Center Manager will be notified when it is time to review and approve rates for the next biennial period.

Based on the reviewed and approved rates, a rate schedule listing the rates that will be charged to users must be developed for the service center's goods and/or services. It is the responsibility of the service center manager to ensure that the rate schedule is updated with the approved rates. This schedule should include all rates for internal and external users.

# 9.0 Roles and Responsibilities

## 9.1 Service Center Committee

The service center committee is responsible for the oversight of all service center activities within the institution. The committee will maintain a complete listing of University service centers. The committee will approve the establishment of new service centers, and conduct a biennial review of all established service centers. In addition, the service center committee is assigned responsibility for the following:

- Establishing and revising service center policy and procedural matters;
- Reviewing and approving service center deficit balances at fiscal year-end;
- Approving the retirement of service centers that no longer needed;
- Consulting, as needed, on service center financial questions.

## 9.2 Department Chair, Dean of the College (or Equivalent)

The ultimate responsibility for the service centers rests with the Chair/Dean (or equivalent for non-academic departments). The Chair (or his/her designee) has the responsibility for:

- Fully reviewing, approving and signing off on the "Service Center Request Form" prior to sending the form to the Service Center Committee for final approval and the establishment of new service centers;
- Reviewing and approving service center rates within his/her unit on an annual basis;
- Reviewing and approving special requests for rate adjustments;
- Reviewing the performance of service centers with respect to breakeven at fiscal year-end.

## 9.3 Service Center Managers

The Chair (or his/her designee) normally delegates day-to-day responsibility to the Service Center manager who monitors the operation and takes corrective actions as needed. The manager has an obligation to ensure that:

- The rates are published for all potential users to access;
- The service center's financial results with respect to "breakeven" are reviewed at year-end, and future rates are adjusted for surplus and deficit balances, as appropriate;
- All expenses are reviewed
- The approved rate schedule is applied to all users;
- Ensure that the cost analysis is submitted annually to the Service Center Committee
- Depreciation is incorporated in service/recharge center rates in accordance with the procedures set forth in this manual and has received the necessary approvals;
- Ensure that the department chair (or equivalent) is kept informed of service center matters; and
- Invoicing is timely and adequately documented, and receivables are controlled and reconciled.

# 10.0 Records Retention

Financial, rate setting, statistical and other records related to the operations of a service center, including records supporting billing rate computations must be retained by the individual service center in compliance with the University's retention policy.

Records must be retained by the individual service center including the below:

- Request form for establishing the service center;
- Annual expense and revenue budgets;
- Annual cost analysis/rate review;
- Invoices and billing records;
- Usage logs;

- Statistical and other records related to the operations of the service center.