University of Miami

Office of Research Administration

Service Center Operations Manual

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Introduction

Purpose

The University of Miami is committed to promoting excellence in research, education, patient care, and public service through responsible stewardship of institutional resources. Service Centers play a vital role in supporting these missions by providing specialized goods and services to University departments, investigators, and other internal and external customers in a cost-effective, efficient, and compliant manner.

The purpose of this **Service Center Operations Manual** is to establish a standardized framework for the establishment, operation, financial management, rate development, billing, monitoring, and closure of University Service Centers and Specialized Service Facilities (SSFs). The manual provides guidance to departments and administrative units to ensure consistent application of University policies and compliance with applicable federal regulations governing cost recovery activities.

This manual is intended to:

- Promote consistent administrative and financial practices across all University Service Centers.
- Ensure compliance with applicable federal regulations, University policies, and sound cost accounting principles.
- Establish standardized procedures for developing and maintaining billing rates.
- Promote equitable and consistent treatment of all users.
- Support transparency, accountability, and effective financial stewardship.
- Define the roles and responsibilities of departments, Service Center management, and central administrative offices.

Scope

This manual applies to all University departments, schools, colleges, institutes, and administrative units that establish or operate Service Centers or Specialized Service Facilities. The guidance contained in this manual applies throughout the entire lifecycle of a Service Center, including:

- Evaluation of operational need
- Establishment and approval
- Financial management
- Rate development
- Billing and cost recovery
- Compliance monitoring
- Biennial rate review
- Operational assessment
- Closure or discontinuation

The manual should be used in conjunction with other applicable University financial policies and procedures.

Authority

The Office of Research Administration (ORA), through the Research Accounting & Cost Analysis unit, is responsible for administering the University Service Center Program and providing institutional oversight for Service Center operations. ORA Research Accounting & Cost Analysis develops and maintains institutional policies, reviews and approves Service Center proposals and billing rates, provides technical guidance, performs compliance monitoring, and supports departments in maintaining compliant Service Center operations. These responsibilities are described throughout this manual.

Regulatory Framework

Service Center operations are governed by applicable federal regulations, University policies, and generally accepted cost accounting principles. Departments operating Service Centers are responsible for complying with these requirements when establishing billing rates, recovering costs, maintaining financial records, and providing services. Applicable guidance referenced throughout this manual includes, where relevant:

- Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR Part 200)
- University financial and administrative policies
- Applicable sponsor requirements
- Other institutional guidance governing financial management and cost recovery

This manual should be interpreted consistently with these governing authorities.

Objectives of the Service Center Program

The University Service Center Program is designed to:

- Provide high-quality specialized services that support the University's academic, research, clinical, and administrative missions.
- Promote consistent financial management practices.
- Ensure equitable allocation of costs among users.
- Support responsible management of University resources.
- Maintain compliance with applicable federal requirements.
- Reduce institutional financial and compliance risk.
- Promote standardized administrative practices across Service Centers.
- Encourage continuous operational improvement.

Using This Manual

This manual is intended to serve as the primary reference for departments responsible for operating University Service Centers. Readers are encouraged to consult the applicable chapter based on the operational activity being performed. Cross-references throughout the manual direct readers to related sections where additional guidance is provided. Questions regarding the interpretation or application of this manual should be directed to the Office of Research Administration – Research Accounting & Cost Analysis.

Governance

The University of Miami Service Center Program provides institutional governance for Service Centers and SSFs, with oversight focused on compliance, equitable treatment of users, appropriate cost recovery, and accountability.

Governing Principles

- Compliance with Uniform Guidance (2 CFR Part 200) and applicable University policies.
- Uniform treatment of internal users under similar circumstances.
- Recovery of no more than the allowable cost of providing goods and services.
- Transparency in financial reporting and rate development.
- Appropriate oversight and accountability throughout the Service Center lifecycle.
- Continuous monitoring and continuous improvement.

Roles & Responsibilities

Activity	Service Center	Department	Dean's Office	ORA
Establish Service Center	Prepare	Support	Approve	Review & Approve
Develop Billing Rates	Prepare		Review	Approve
Operate Service Center	Lead	Oversight		Monitor
Monthly Billing	Perform			Audit
Biennial Review	Prepare	Support	Review	Approve
Close Service Center	Coordinate	Support	Approve	Oversee

Internal Accountability

Each Service Center is responsible for maintaining effective internal controls, adequate documentation, timely billing, segregation of duties, financial monitoring, and compliance with approved rates and University policy.

Overview

Service Center Overview

Service Centers and Specialized Service Facilities (SSFs) are University units or activities that provide goods or services primarily to sponsored awards and other University users, as well as external customers, and charge users for those goods or services.

Academic and administrative offices may directly sell goods or services to external customers only when those goods or services are directly and substantially related to the mission of the University, as referenced in the Service Centers Policy.

Applicability of This Manual

This manual applies to University units or activities that meet the criteria below for establishment as a Service Center or Specialized Service Facility.

Organizational units or activities with less than $5,000 in annual billings to federal sponsors, or less than $75,000 in total annual billings, are not covered by this manual and will not be established as Service Center accounts. Units or activities below these thresholds should, when practicable, charge users directly for the services provided rather than establishing or applying Service Center rates.

Units or activities that anticipate growth that would cause them to meet or exceed the applicable Service Center threshold should contact ORA Research Accounting & Cost Analysis to determine whether a Service Center proposal is required.

This manual does not apply to non-sponsored revenue-generating activities or cost transfer activities that do not meet the criteria for a Service Center or SSF. When the majority of a Service Center's revenues are from non-sponsored sources, the Service Center should contact ORA Research Accounting & Cost Analysis for guidance on whether the activity should be treated as a non-Service Center revenue-generating activity.

Service Center Classifications

The University of Miami distinguishes between Service Centers and Specialized Service Facilities based on annual revenues:

- Service Center: A center with annual revenues of $5,000 to $1,000,000.
- Specialized Service Facility (SSF): A center with total annual revenues exceeding $1,000,000.

For purposes of this manual, the term Service Center refers to both Service Centers and SSFs, unless otherwise specified.

Additional requirements that apply specifically to SSFs will be identified throughout the manual where applicable.

Internal vs. External Customers

Service Centers are established primarily to provide goods and services to internal customers. Service Centers may also provide goods and services to external customers when resources are available and when the goods or services are directly and substantially related to the mission of the University.

For purposes of this manual, customers are classified as follows:

Internal Customer

An internal customer is a University customer whose services are paid for using a University account.

Internal customers may include:

- Researchers, with or without sponsored funding;
- Graduate students conducting thesis or dissertation research;
- Students using services as part of their coursework;
- Faculty, staff, or other users within the Service Center's home department;
- Faculty, staff, researchers, students, or other users in other University departments or schools; and
- Other University users whose services are paid through a University account

External Customer

An external customer is a customer whose services are not paid for using a University account.

Academic and administrative offices may directly sell goods or services to external customers only when those goods or services are directly and substantially related to the mission of the University, as referenced in the Service Centers Policy.

Establishing a Service Center

Service Centers are intended to operate for at least five years and recover no more than their allowable cost of operation. Establishment requires a proposal documenting the business need, required resources, rate methodology, and plan for compliant operations, followed by the approvals and account setup described below.

The production of a Service Center proposal is meant to be a collaborative and iterative process between departments/colleges and ORA Research Accounting & Cost Analysis. **Before developing the proposal**, units should contact the ORA Research Accounting & Cost Analysis team to discuss whether the activity should be a Service Center and how to proceed with developing rates per University Policy and Generally Accepted Accounting Principles. Managers of Service Centers must undergo mandatory approved training in order to be granted manager status.

The units are responsible for overall monitoring of financial compliance and risk factors over Service Centers in terms of safety, training, insurance requirements, repairs, and financial operations. If applicable, the units should reach out to the specific central offices of IRB, Export Compliance, etc. for any additional compliance reviews related to the activities of the Service Center.

Proposal Content

All proposals to establish a Service Center must include the following information.

Before submitting a proposal, the prospective Service Center must complete the Service Center Proposal Survey. The survey collects information needed to evaluate the proposed Service Center and determine whether it may proceed to the proposal process.

Service Center Proposal Survey:
https://umiami.qualtrics.com/jfe/form/SV_2nK0VyuxwQSUT8W

Service Center Request Form

The Service Center Request Form provides a centralized way for researchers, faculty, staff, and departments to request a creation of a new Service Center/Specialized Service Facility. Submitted requests must contain the following information:

- Title of the Service Center
- Department Name
- Name and contact information for the Service Center Director
- Name and contact details of an administrative contact person
- Compliance checks (Some examples are human subjects, animal research, and chemicals)
- Signatures (Signature authority is dependent on institutional and divisional policy)

Narrative Description of the Goods/Services to Be Provided

Describe the goods or service(s) that the Service Center will provide. Indicate the basis for billing for this service (e.g., per test, labor hour, time, and materials). See the Establishment of Rates section of this manual for guidance on determining the basis for billing. This section should also describe the programmatic oversight of this operation. For example, describe any advisory committee.

Market Analysis

This section should identify whether this service or similar service is available elsewhere, either within or outside the University. This market analysis should include the pricing of the service from other providers. If the Service Center cannot provide the service at a comparable cost, please describe the benefit to the University for providing this service in this Service Center instead of procuring the service from the outside vendor.

5-Year Service Volume Projections

Provide a 5-year projection of expected service volumes.

Narrative Support for Service Volume Projections

To support your 5-year projections of service volumes, provide a narrative description of your projection methodology. If possible, include a list of potential customers and a description of their current and potential funding sources for this service. Please indicate if any external users are anticipated.

5-Year Cost Projections

Provide a 5-year cost projection for this Service Center. These projections should be based on the accounting methodologies outlined in this manual.

Narrative Support for the Cost Projections

To support your 5-year cost projection, provide a narrative description of your projection methodology. Indicate how you estimated staffing needs, salary levels, salary increases, as well as demonstrate how you calculated the cost of supplies and
other support items.

Space Needs

Provide a description of the space the Service Center will require and whether this will exist in space already assigned to the unit or if new space is needed. If the space has already been identified, note the location.

Initial Rate Calculation

Provide an initial rate calculation sheet. See the Establishment of Rates section for guidance on developing a rate.

Description of Billing Procedures

Describe the process that will take place for users to request service, how and at what frequency UM accounts will be billed once services have been performed, and the activity logs that will be kept supporting Service Center billings. In addition, you must note that upon completion of proposed services and approval by PI/lead faculty member, Service Center staff will initiate a billing document and send it to the financial contact at the unit acquiring the services.

Capital Equipment Listing

Provide a listing of all capital equipment, if any, to be used by the Service Center. Indicate the tag number of the piece of equipment, how it was funded, and where it is located (building and room). Capitalization and inventory control policies ensure compliance with generally accepted accounting principles and prudent financial management. Please reach out to costanalysis.ora@miami.edu with any questions.

Summary of Start-Up Cost Funding

The initial volume of the Service Center may not be sufficient to cover the start-up and operational expenses incurred in the early stages of the Service Center operation. Therefore, securing start-up funds and identifying the funding sources may be necessary. This schedule should summarize all costs, including initial equipment purchases, and specify when these costs will be recovered through future rates. **The administering unit is solely responsible for collecting all approvals for start-up costs from participating departments**.

Rate Schedule

You must provide a rate schedule that can be used to post the approved rates on the internet. The schedule can be a Word, Excel, or PDF document. This document can include any marketing material you would like but should not have details on how the rates were calculated.

Approval Process

All Service Center proposals must go through the following approvals:

1. Director of the Facility (where applicable)
2. Unit Head of the Department/Center under which the Service Center will be administered (where applicable)
3. Dean or designee in the Dean's Office
4. ORA Office designee: Research Accounting & Cost Analysis

Each College may establish its own process for its Dean's approval. Please speak with your respective Dean's office about what approvals are necessary for your school. Approvals will be collected on the Service Center Cover Sheet. Once all approvals have been collected, the Service Center account is approved for setup in

Workday to record revenues and expenses.

UM Account Setup

Once the Service Center has been approved, all accounts associated with Service Centers should ensure the following attributes are completed:

- **Workday PG Type:** Assigned
- **Account:** Assigned
- **Sub Fund:** Cost Share
- **Department:** UM Department indicated on the cover sheet
- **Title:** Title indicated on the cover sheet

All operating expenses and revenue should be on the Service Center account. Salaries and fringe that can be allocated to the Service Center must be directly charged to the established Service Center's account.

Collection of Costs

All operating costs related to a Service Center must be charged directly to the Service Center account. This may include:

- Salaries and benefits of employees of the Service Center, allocated in proportion to their effort expended on Service Center activities
- Supplies and materials
- Purchased services (e.g., maintenance contracts, telephone services)
- Personnel training costs
- Software
- Minor equipment (<$5,000)

Costs attributable to the Service Center must be identified even when revenues are insufficient to cover total cost. Resulting deficits must be addressed in accordance with the Treatment of Deficits section.

Costs unrelated to the Service Center's operation cannot be charged to the Service Center account. In other words, Service Center billings cannot be used to fund expenses unrelated to the Service Center. Service Centers have the option of not including all costs in the rates. However, costs not included must be transferred off the Service Center operating account to a separate non-service center account, such as a reserve or departmental account.

Unallowable Costs

Since the costs associated with a Service Center are charged to sponsored awards through Internal Service Deliveries, all costs incurred must be deemed allowable according to 2 CFR 200 Uniform Guidance (Subpart E).

Service Centers **must not** include the following costs in their rates:

- Any unallowable cost as defined by the Uniform Guidance in § 200.403.
- Building depreciation, rent, as well as operations and maintenance. (These costs are usually covered by the University centrally and cannot be included in rates.)
- Cost of capital equipment [i.e., $5,000 or greater (per item)].
- Any costs already reimbursed through the Facilities and Administrative (indirect) cost rate. **Please note that the university recovers equipment depreciation through our F&A rate. To avoid double-charging federal sponsors, you must seek approval from ORA Research Accounting & Cost Analysis to include equipment depreciation in your rates.**

Note: All unallowable costs, as defined by Uniform Guidance, must be excluded from the rates charged to internal users or charged to the Service Center operating account. Service Center managers should pay close attention to entertainment, interest, alcohol, marketing, and bad debt expenditures.

Administrative Costs

Administrative costs built into the Service Center rate proposal should charge directly to the Service Center account. This would include telephone costs, salary costs of administrative personnel, postage, copies, and office supplies. These costs must be directly related to the administration of the Service Center (i.e., billing, preparing rate schedules). If a Service Center would change the administrative and clerical salaries split across the state budget line and the Service Center account, please contact ORA Research Accounting & Cost Analysis for further guidance.

Specialized Service Facilities (SSF) Costs

Specialized Service Facilities (SSF) (Service Centers greater than $1,000,000 in revenue) must recover the cost of the facilities they occupy through their billing rates. This is outlined in the University's approved Disclosure Statement (DS-2), which discloses our accounting practices to the federal government. Therefore, Specialized Service Facilities (SSF) will be charged an amount per square foot depending upon the building they occupy. The costs of these facilities include their allowable direct costs and their full allocable share of F&A costs. These facilities' fully allocable share of F&A costs is explicitly excluded from our negotiated F&A rate.

Types of Rate Structures

The Service Center must propose a rate structure for Cost Accounting - Cost as part of the initial proposal and the biennial review. This rate structure will depend on the type of goods and services the Service Center provides. There are three basic types of Service Center operations:

- Retail Operations
- Suppliers of Standardized Services
- Suppliers of Customized Services

Although most services should be able to be costed according to one of the above models, if these models do not work for your service, contact ORA Research Accounting & Cost Analysis for assistance (costanalysis.ora@miami.edu).

Retail Operations

Retail operations resell goods to internal customers. Because the cost of each product offered for sale is known, the sales price is generally determined by applying a markup to the cost of the item. The markup should be established to recover allowable operating costs over a reasonable period and should be based on the estimated costs of operating the retail activity.

All internal customers, defined as users who pay with a University account, must be charged the same rate for the same product or level of service under the same circumstances. Internal customers using University accounts are generally eligible to receive the same recovery rate charged to federal sponsors. If special circumstances exist due to sponsor requirements, the Service Center should contact ORA Research Accounting & Cost Analysis for guidance.

The following requirements apply to retail operations:

Volume discounts or unique pricing mechanisms must be preapproved and must be equally available to all customers who meet the established eligibility criteria.
Internal customer rates must be based on actual or reasonably estimated costs and reviewed periodically to ensure that rates remain appropriate.
Cross-subsidization is not permitted. Rates for one service or product may not be established to subsidize the costs of an unrelated service or product.

Markup Calculation

The markup should be calculated using the estimated operating costs and estimated cost of goods sold (COGS):

Markup % = Estimated Operating Costs ÷ Estimated Cost of Goods Sold

The resulting markup percentage is applied to the cost of goods sold to determine the sales price.

Service Centers should periodically review actual operating costs and sales activity against the estimates used to establish the markup and make appropriate adjustments to future rates

Supplier of Standardized Services

Standardized services do not vary significantly from customer to customer. An example may be the scan done on an FMRI machine or a simple laboratory test. These services are more equitably and practically charged out based on a unit of service basis. In the previous examples, a unit of service would be a month of telephone service or a laboratory test. The basic formula for calculating rates for standardized services is:

Rate per billing unit = Estimated Operating Costs / Estimated # of units to be provided

Supplier of Customized Services (Billed Through Time and Materials)

Some services require varying levels of time (personnel or machine) and supplies to supply the service to different users. An example of this may be a machine shop that fabricates unique pieces of machinery for various users or provides repair services. Another example may be a highly complex laboratory test requiring varying configurations for each client.

These services are more equitably and practically charged based on a time and materials basis. In this type of billing, materials and supplies that can be identified for each job are charged to that job. The cost of personnel and other expenses that cannot be identified for a specific job is recovered through an hourly rate for personnel or machine time.

Other

If the product/service your Service Center is providing does not fall into one of the categories mentioned earlier, please work with ORA Research Accounting & Cost Analysis to develop an appropriate rate schedule.

Establishment of Billing Rates

Billing rates must use a measurable unit that reflects actual usage, such as a test, equipment hour, labor hour, or other appropriate unit of service.

The selected unit must be practical to track and support rate calculations. Rates may be rounded to facilitate billing and administration.

Rates must be designed to recover no more than the allowable cost of providing the service. The calculation is projected allowable operating costs, adjusted for applicable prior-period surpluses or deficits and approved subsidies, divided by projected measurable units.

Billing rates may not be based on prevailing market rates, rates charged by other institutions, or other methods that are not based on projected costs and expected usage.

Estimating Operating Costs

For established Service Centers with a history of operations, operating cost estimates should be based on historical costs, adjusted for expected changes in operations, including anticipated growth or decline.

Service Centers without an established operating history must develop an operating cost budget based on anticipated costs and operational needs. Operating cost budgets must be developed in accordance with the cost principles and requirements outlined in the Collection of Costs sections of this manual.

Estimating Usage

For established Service Centers with a history of operations, usage estimates should be based on historical activity and adjusted for expected changes in operations, including anticipated growth or decline. Significant projected increases or decreases in usage should be supported by reasonable assumptions and documented in the rate proposal.

Service Centers without sufficient historical information to support usage projections should document the assumptions and methodology used to estimate projected volume and include this information in the rate proposal submitted to ORA Research Accounting & Cost Analysis.

One approach for estimating usage is to determine the Service Center's available capacity and reduce that capacity for known nonproductive time, such as holidays, vacation, training, maintenance, administrative activities, or other expected periods when services will not be provided.

Example:
A newly established consulting Service Center bills users based on labor hours. The Service Center has one employee working at 1.00 FTE. If the employee is expected to have 1,760 productive hours available for the year after accounting for expected nonproductive time, the Service Center may use 1,760 labor hours as the projected annual usage for purposes of developing its billing rate.

Considering Prior-Year Cumulative Surpluses and Deficits

After estimating operating costs and projected usage for the upcoming rate period, the Service Center must consider its prior-year cumulative surplus or deficit when establishing future billing rates.

Future rates should be adjusted, when appropriate, to recover prior-year deficits or return prior-year surpluses to users through reduced rates. Prior-year deficits should be added to projected operating costs, and prior-year surpluses should be deducted, subject to the 60-day working capital reserve described below.

Service Centers may retain a surplus of up to 60 days of operating expenses as a working capital reserve to cover normal fluctuations in revenues and expenses.

If the surplus is less than the 60-day working capital reserve, no surplus offset is required in the rate calculation.

Large deficits may not be recoverable through reasonable rate increases within a single rate period. The treatment of significant deficits is addressed in the Rate Approval and Review Process section. Service Centers with significant deficits that may require recovery over multiple years should contact ORA Research Accounting & Cost Analysis at costanalysis.ora@miami.edu for guidance.

Subsidies

Rate schedules that contain planned subsidies should quantify the expected subsidy. An example of the subsidy calculation is shown below.

Expected Subsidy = Expected Volume × (Calculated Rate – Billing Rate)

Rate packages with planned subsidies must identify a non-sponsored funding source to fund the deficit created by the subsidy and include a letter of approval or other pre-existing documentation supporting the funding arrangement.

Final Rate Determination

If the calculated billing rate is determined to be too high to be reasonably supported by the current customer base, a Service Center may establish a rate below the calculated cost-based rate. Establishing a rate below the calculated rate will result in a projected deficit, which must be addressed through a future rate adjustment or funding from an appropriate non-sponsored departmental source.

Annual rate proposals that anticipate a deficit must:

- Identify the non-sponsored funding source that will be used to cover the projected deficit;
- Be approved by the unit head or department chair and the Dean's Office; and
- Include a substantive justification for establishing a rate below the calculated cost-based rate.

For additional requirements regarding the treatment of projected or actual deficits, see the **Treatment of Deficits** section.

A Service Center may not establish a billing rate above the calculated cost-based rate for the purpose of generating or building a reserve. Billing rates should be established to recover the allowable costs of providing the services and should not be used to generate excess revenue.

Providing Multiple, Related Services

Service Centers may provide a single service or multiple related services. Related services generally have similar customers, use similar techniques or equipment, or share significant operating costs.

When a Service Center provides multiple services, the Service Center must allocate its operating costs among the services to establish appropriate billing rates for each service. Each cost must have a reasonable and documented allocation methodology based on the relationship between the cost and the services provided. For example, salaries and benefits may be allocated based on the estimated percentage of effort an employee is expected to devote to each service. Certain costs may be directly attributable to a single service, while other costs may be allocated among multiple services.

After all estimated operating costs have been allocated to the applicable services, a separate rate calculation must be performed for each service.

Service Centers must not use revenue from one service to subsidize the costs of another service. Each service must be priced based on its allowable costs and appropriate projected usage. Unrelated services that do not share significant operating costs or other meaningful cost relationships should not be combined for rate-setting purposes and may require separate Service Center activities for compliance and rate-setting purposes.

Billing Compliance Reviews

ORA Cost Analysis is responsible for conducting periodic reviews of Service Center billing practices to assess compliance with approved rate sheets and the requirements of this manual. Reviews may be conducted using a sample of internal and external customer transactions.

During a billing compliance review, ORA Cost Analysis will verify that:

- Internal Service Delivery (ISD) billing reflects the services and rates approved for internal customers in the applicable rate sheet.
- External billing, including billing to academic and non-academic entities, reflects the services and rates approved for external customers in the applicable rate sheet.
- Internal billing is not processed through journal entries unless explicitly approved by ORA Cost Analysis.
- Billing amounts match the approved rates. For example, if the approved internal rate is $100, the applicable internal customer must be billed $100 for the corresponding service, subject to any approved adjustments or exceptions.
- Billing is not issued before the service has been provided, unless an approved billing arrangement permits otherwise.

Other compliance requirements outlined in this manual are followed.

Service Centers will be notified of the results of a billing compliance review by email. The Billing Audit Form will be provided with the notification and will indicate whether findings were identified. If findings are identified, the form will describe the issue and specify the required corrective action.

If a Service Center disagrees with a finding, the Service Center may contact ORA Cost Analysis and provide supporting documentation for review. Based on the additional information provided, ORA Cost Analysis may revise the finding and reissue the Billing Audit Form to reflect “No Findings”, as appropriate.

Findings and Corrective Action

Service Centers with significant findings will be placed on Early Warning Status for a period of ninety days. During this period, the Service Center must implement corrective actions and provide documentation demonstrating compliance or provide a plan of corrective action to ORA. If all findings are resolved within the 90-day period, the Service Center will return to good standing.

If findings remain unresolved after the 90-day Early Warning period, the Service Center may be placed on

Suspension Status. During suspension, ORA Cost Analysis may restrict billing activities, require additional oversight, and impose other measures necessary to achieve compliance. The Service Center will remain on Suspension Status until all findings have been satisfactorily resolved.

If a Service Center remains on Suspension Status for one year without resolving the identified findings, ORA Cost Analysis will issue a Notice of Dissolution. Failure to demonstrate compliance will result in dissolution of the Service Center, including revocation of Service Center status and termination of approved billing activities and inactivation of program identifiers.

Rate Approval and Review Process

Service Center rate packages must be submitted to ORA Research Accounting & Cost Analysis for review and approval on a biennial basis. Rate calculations should be based on the prior fiscal year's results (July 1–June 30) and projected costs and billing volumes for the upcoming rate period.
The rate package must include:

- A rate calculation based on projected costs and billing volumes for the upcoming rate period.
- A narrative describing the methodology used to project each distinct cost category and billing volume.
- A final rate sheet for posting and communicating the approved rates.
- A listing of equipment used by the Service Center that was not purchased through an equipment reserve account.
- A completed and routed Service Center Biennial Rate Review Sheet.
- A description of any significant changes to the Service Center since the last submission to ORA Research Accounting & Cost Analysis, such as changes in billing procedures, new services, or a new location.

ORA Research Accounting & Cost Analysis will review the rate calculation to determine:

- Whether all costs included in operating expenses are allowable.
- Whether prior-period surpluses or deficits have been appropriately considered.
- Whether projected operating costs are reasonable.
- Whether projected billing volumes are reasonable.

Rate packages must be submitted to ORA Research Accounting & Cost Analysis at least 60 days before the proposed effective date of the new rates to allow sufficient time for review and approval.

Service Center administrators and directors are responsible for periodically reviewing their accounts to verify financial activity and identify significant changes that may affect the approved rates. ORA Research Accounting & Cost Analysis will conduct biennial reviews of Service Center accounts and rate packages.

Treatment of Deficits

A Service Center deficit may occur when one or more of the following conditions exist:

- Actual operating costs are greater than projected costs;
- Actual billing volume is less than projected volume; or
- The Service Center includes a planned subsidy in its rate structure.

Large, ongoing deficits, other than planned subsidies, should be avoided and may indicate that the Service Center's rates, projected volume, cost structure, or operations require review. For purposes of this manual, a large deficit is defined as a deficit equal to or greater than 35% of the Service Center's annual operating expenses.

A Service Center may carry a deficit of up to 60 days of operating expenses without an immediate adjustment to its rate schedule. When a deficit occurs, the Service Center should adjust future billing rates, when appropriate, to recover the deficit over a reasonable period.

If the deficit is too large to be reasonably recovered through the following year's billing rates, the deficit must be funded from an appropriate non-sponsored account. Deficits may be funded from available surplus balances in an equipment reserve fund. Designated Research Initiative Funds (DRIF) may also be used, when permitted. Units without an appropriate funding source should work with their department to establish an appropriate funding arrangement.

Deficit Recovery Plans

If a Service Center requires more than one year of billings to recover a deficit, the rate review package must include a deficit recovery plan that projects costs, billing volumes, and rates for the entire period required to recover the deficit.

Deficit recovery plans will be reviewed and approved by ORA Research Accounting & Cost Analysis and the applicable college on a case-by-case basis. The recovery plan should demonstrate that the proposed rates and projected billing volumes are reasonable and that the deficit can be recovered within the proposed recovery period.

For significant deficits that are not expected to be recovered for several years, a temporary funding entry may be necessary to address the deficit while the approved recovery plan is impleme

Treatment of Surpluses

A Service Center may retain a surplus of up to 60 days of operating expenses as working capital for normal fluctuations in revenues and expenses.

When a Service Center's surplus exceeds the 60-day working capital reserve, the Service Center should take appropriate action to reduce the surplus. This may include:

Adjusting future billing rates downward to return the excess surplus to users over a reasonable period; or
Adjusting an approved subsidy, when applicable.

Surplus balances must not be used or transferred to fund costs unrelated to the Service Center. Large surpluses should be avoided through appropriate rate adjustments and periodic monitoring of actual revenues and expenses.

If a significant surplus cannot reasonably be reduced through future rate decreases, ORA Research Accounting & Cost Analysis will work with the Service Center to determine an appropriate method for returning the excess surplus to prior customers and funding agencies, as applicable.

Any proposed deviation from these requirements must be discussed with and approved by ORA Research Accounting & Cost Analysis, as appropriate.

Mid-Year Rate Changes

Billing rates may be adjusted during the rate year when significant changes in billing volume, operating costs, or other assumptions used to establish the approved rates materially affect the Service Center's ability to recover its allowable costs.

When a mid-year rate change is proposed, the Service Center must prepare an updated rate calculation and rate sheet reflecting the revised costs, projected billing volume, and applicable prior-year cumulative surplus or deficit, as appropriate.

The revised rate calculation and rate sheet must be submitted to the Dean's Office for review and then to ORA Research Accounting & Cost Analysis for approval before the revised rates are implemented.

Billing Procedures

Service Centers must bill actual usage at approved rates.

Billings for goods and services provided to UM-sponsored projects must be charged to the corresponding sponsored project account. Billings for all other internal University users must be charged to a non-sponsored account. All internal users must be billed at the same approved rates for the same goods or services.

Internal billings must occur after the goods or services have been provided. Pre-billing of internal users is not permitted. Service Centers should bill internal users monthly, and Service Centers with significant billing activity are expected to bill monthly. Timely billing is important to ensure charges are posted while sponsored projects remain active and funds are available.

Under Uniform Guidance, subrecipients generally must submit closeout reports to the pass-through entity no later than 90 calendar days after the end of the period of performance, unless an earlier date has been established. Timely Service Center billing supports the University's ability to meet applicable closeout requirements. If a Service Center does not initiate billing within 90 days after the goods or services were provided, the Service Center's home department will be responsible for absorbing the unbilled charges, unless an exception is approved by ORA.

External users may be charged surcharges or fees in accordance with the University's approved rate methodology. See the section below on sales to external parties for additional information.

Collecting Internal Billing Information

When an internal customer requests goods or services from a Service Center, the Service Center should obtain the information necessary to process the billing before providing the service.

For internal customers, the required information should include:

The appropriate University account to be charged; and
Any required approvals or other supporting information necessary to establish that the charge is allowable and may be processed.

Service Centers should verify billing information before services are provided to reduce billing errors, delays, and uncollectible charges.

Maintaining Supporting Documentation

Service Centers must maintain adequate documentation to support the goods and services provided and the related billings. The person providing the goods or services should maintain a log or other appropriate record of the services performed, including the information necessary to support the billing.

Supporting documentation should be sufficient to:

- Support the amount and basis of each billing;
- Document actual usage or units of service provided;

- Support future Service Center rate calculations;
- Respond to internal and external audit requests; and
- Demonstrate compliance with applicable University and federal requirements.

Service Centers must retain billing records and supporting documentation for at least five years. If a Service Center is subject to an external audit or review, records must be retained until the audit or review is completed, even if that extends beyond the five-year retention period.

Billing Entries in Workday – Internal Customers

The Service Center must retain documentation sufficient to support internal billings, consistent with the recordkeeping requirements above. Internal billings must be processed in Workday using Internal Service Deliveries (ISDs). Journal entries are not an appropriate method for billing internal customers and may be used only with explicit approval from ORA.

Specialized Service Facilities (SSFs) will have specific expense account codes established for their billing activity. Accordingly, SSF billings should:

- Credit Account 9700 – Internal Services in the applicable SSF account; and
- Debit the customer's University account using the expense account code established for the applicable SSF operation.

University purchasing cards (P-cards) must not be accepted as a payment method for charges to internal customers.

Aging of Service Center receivables - Internal Customers

Internal Service Center charges for goods or services provided to internal customers must be charged to the recipient's sponsored fund within **six (6) months of the date the service is provided**, when allowable under the terms of the applicable sponsored agreement.

Any charge that remains unpaid or cannot be charged to an eligible sponsored fund after six (6) months becomes the sole financial responsibility of the recipient department. The recipient department must settle the outstanding charge using an appropriate **non-sponsored funding source**. Service Centers must not carry outstanding receivables beyond the six-month period in anticipation of future sponsored funding.

Service Centers should work with their respective departments and **ORA Research Accounting & Cost Analysis** to resolve outstanding receivables. ORA may assist with:

- Reviewing the status of outstanding charges;
- Providing guidance on appropriate funding sources;
- Assisting with billing corrections or other necessary adjustments; and
- Escalating unresolved receivables to the appropriate departmental or University officials.

To support timely resolution, departments should review their outstanding Service Center receivables on a monthly basis. **ORA Research Accounting & Cost Analysis** will provide an outstanding billing report on a quarterly basis to assist Service Centers and departments in monitoring and resolving aged receivables.

Sales to External Customers

Service Centers are established primarily to support University of Miami operations and sponsored activities. **Internal customers must receive priority access** to Service Center resources. ORA Research Accounting & Cost Analysis may require a Service Center to limit or discontinue sales to external customers if such activity negatively affects access for internal customers, creates compliance concerns, or materially changes the operational assumptions used to establish the approved billing rates.

Sales to external customers carry additional risks, including nonpayment and potential **Unrelated Business Income Tax (UBIT)** obligations. Accordingly, a Service Center must obtain approval from its **Dean's Office** before providing goods or services to external customers.

External Customer Pricing

Sales to non-federal external customers may be charged at rates above the approved internal billing rates. However, an external customer must not be charged a rate below the approved internal rate for the same service.

Each Service Center may establish an appropriate surcharge for non-federal external customers, subject to applicable University requirements and approval. The surcharge should be reasonable and appropriately documented. Revenue generated from the surcharge may be used to:

- Offset Facilities and Administrative (F&A) costs that are not otherwise recovered through sponsored projects;
- Offset the costs associated with billing external customers, including credit card fees, billing costs, and bad debts;
- Offset costs charged to internal customers, when permitted;
- Fund future equipment purchases; or
- Establish or maintain an operating reserve for the Service Center.

When a surcharge is established to fund future equipment purchases, the surcharge revenue should be transferred to the appropriate equipment reserve account. Surcharge revenue used for other approved purposes should remain in the Service Center account.

Minimizing External Customer Credit Risk

To minimize the risk of uncollectible external receivables, the Service Center should obtain one of the following before performing the service or delivering the goods:

- A purchase order issued by the external customer's organization; or
- Advance payment by an approved payment method, such as cash or check.

Service Centers should establish appropriate procedures for evaluating and collecting external customer

receivables in accordance with University requirements.

Note: Internal customers must not be billed in advance or charged a surcharge.

Unrelated Business Income Tax (UBIT)

The University of Miami is a tax-exempt organization. If a tax-exempt organization regularly carries on a trade or business that is not substantially related to its exempt purpose, the organization may be subject to tax on income from that unrelated trade or business.

Even when an activity does not generate a profit or result in a tax liability, the University may still be required to report the activity for purposes of Unrelated Business Income Tax (UBIT).

Service Centers should consult the University of Miami Controller's Office when questions arise regarding the potential UBIT implications of external sales or other revenue-generating activities. Additional information regarding UBIT is available on the Controller's Office website.

Sales Tax

Sales of goods to external customers may create an obligation to collect and remit state or local sales tax. When a Service Center provides goods rather than services to external customers, the Service Center should consult with the University of Miami Controller's Office before making the sale to determine whether sales tax requirements apply.

External Service Center Sales vs. Sponsored Agreement

Normal Service Center sales to external customers do not require a contract approved by the Office of Research Administration (ORA). These sales generally involve routine services or services that are customized to meet a customer's specific requirements.

Templates: Service Centers should use applicable templates, when available, to promote consistency and ensure that appropriate terms and conditions are addressed. Customized agreements or arrangements that fall outside the scope of normal Service Center sales should be referred to ORA for review, as appropriate.

A formal sponsored agreement, approved by ORA, should be negotiated when the scope of work involves any of the following:

- UM faculty or staff are involved in designing the tests, studies, or experiments to be performed;
- UM faculty or staff will perform an analysis or interpretation of the results;
- UM seeks to retain ownership of the data;
- The work involves classified information;
- UM seeks to retain publication rights; or
- The work involves potential intellectual property issues.

An exception applies when only elementary or basic analyses are performed for quality-control purposes to verify the accuracy and usability of raw data generated by a Service Center, and such analysis is part of the Service

Center's routine services. These analyses are limited to quality-control activities and do not involve detailed studies, interpretation of results, or conclusions based on the generated raw data. Such routine quality-control activities, by themselves, do not require a formal sponsored agreement.

Intellectual Property Use in a Service Center

Service Centers do not have automatic rights to use or practice Intellectual Property (IP) owned by a third party. Intellectual Property may include patentable inventions, proprietary materials, copyrightable works, trademarks, trade secrets, works of art, and other inventions or creations that may be developed or maintained on a proprietary basis.
The use of Intellectual Property must comply with applicable University of Miami policies and requirements, including the University's policy on Intellectual Property. Service Centers should ensure that appropriate rights, licenses, or other authorizations are in place before using third-party IP.

Questions or issues related to incoming Intellectual Property should be referred to the Office of General Counsel or the Office of the Vice Provost for Research & Scholarship, as appropriate.

Closing Service Centers

When a Service Center ceases operations, appropriate steps must be taken to formally close the Service Center, including closing applicable University of Miami accounts, resolving account balances, and appropriately disposing of Service Center equipment and other assets.

Service Center administrators must work with the Office of Research Administration and their College Budget Officer to complete the Service Center closure process. Any remaining account balances must be addressed, including resolving fund deficits and appropriately handling surplus balances or refunds.

Employment matters resulting from the closure of a Service Center must be addressed in consultation with University Human Resources and Faculty Affairs, as appropriate.

Glossary

Allocation Methodology - The basis used to allocate shared costs among services when a Service Center provides multiple related services.

Measurable Units - The basis for billing a Service Center. Projected annual measurable units are the denominator for the rate calculation. Examples of measurable units are machine hours used, per test, or labor hours used.

Account - A grouping of individual UM chart fields that, in combination with each other, represent a unique funding identifier where accounting/financial activity is recorded.

Copyright - Copyright protection is afforded to art, music, plays, movies, literature, and scholarly works. Copyright is automatic and requires no registration or other formality. Copyrights prevent others from copying the work. Copyright protection extends for the artist's or author's life plus 70 years.

Core Facility - A shared research resource that provides specialized equipment, technologies, and expertise to support research activities.

Deficit - An account balance in which expenditures exceed revenues and beginning fund balance.

DRIF - Designated Research Initiative Fund – A fund consisting of indirect cost recovery revenue which is dedicated to the development and enhancement of research activities.

Equipment - Any item not permanently affixed to buildings with a useful life greater than one year and a unit cost of $5,000 or more, except for items predominantly composed of glass, rubber, cloth, and equipment held for resale.

Equipment Reserve Account - A companion UM account to the Service Center account. Original equipment purchases are made and funded in the equipment reserve account. Depreciation journal entries credit the equipment reserve account and debit the Service Center account. The use of this account is for particular situations and must be approved by ORA Research Accounting & Cost Analysis.

External Customer - Any customer not using a UM account for payment.Infringement - Infringement means encroachment, breach, or violation of a right, law, regulation, or contract. The term is most frequently used in reference to the invasion of rights secured by copyright, patent, or trademark. The unauthorized manufacture, sale, or distribution of an item protected by copyright, patent, or trademark constitutes an infringement.

Internal Customer - Any customer who pays with a UM account.

Instrumentation Grant - Externally funded grant that provides investigators with the means to purchase or upgrade commercially available instruments.

Journal Entry - An UM transaction that allows for the transfer of revenues or costs between accounts.

Patents - Patents give an inventor(s) the exclusive right to practice their invention. Others cannot freely practice a patented invention without permission from the patentee. Patents cover devices, formulas, tools, methods, and compounds, all of which must have a defined utility. A patent's term typically extends for 20 years.

Retail Inventory - Merchandise on hand that is held for resale.

Research Service Center - A fee-for-service operation that provides research-related goods and services and recovers its costs through user charges.

Sales Tax - State tax on sales to external users for sales of "tangible personal property." Surcharge - An additional amount charged to external users in excess of the internal rate. Supply Inventory - Supplies on hand awaiting use in the Service Center's operations

Subsidy - Non-sponsored funding used to support the difference between a Service Center's calculated cost-based rate and an approved lower billing rate.

Surplus - An account balance in which revenues and beginning fund balance exceed expenditures.

Service Center - An organizational unit or activity that provides goods and services primarily to internal university operations and secondarily to external users. The annual estimated revenues from these services' billings must be between $5,000 and $1,000,000.

Service Center Director - The person responsible for the overall operation of the Service Center, both programmatically and administratively.

Specialized Service Facilities - An organizational unit or activity that provides highly complex or specialized goods and services primarily for internal university operations and secondarily to external users. Annual estimated billings for these centers must be over $1,000,000.

Start-up Costs – Costs incurred while establishing a Service Center will be recovered through future billings.

Trademark – A trademark is a word, phrase, or logo that identifies a product, a service, or the person or company that offers a product or service to the public. To prevent others from using a trademark, registration with USPTO must be made. Trademark protection can be extended indefinitely, provided the trademark is used, and the registration is renewed every five years.

Unallowable Costs – Factors affecting allowability of costs are described in Uniform Guidance Subpart E and more specifically § 200.403. Expenses such as internally charged interest, alcoholic beverages, entertainment, unallowable travel, and other unallowable expenses listed in Subpart E cannot be included in user rates or charged to federal or federal pass-through awards.

Unrelated Business Income Tax (UBIT) - A tax to which the University may be subject to if a Service Center regularly carries on a trade or business with external customers that are not substantially related to the University's exempt purposes of education, patient care, or research.

Nonallocable Costs

SC05077 - UMH070:Environmental and Food Service (Productive)
SC05086 - UMH117:Environmental and Food Service (Non-Productive)
SC08018 - Interdepartmental / Intercompany - Herald Advertising
SC08025 - Interdepartmental / Intercompany - Rental
SC08039 - Interdepartmental / Intercompany - Parking Fines
SC08048 - Interdepartmental / Intercompany - Real Estate Lease Administration Fee
SC08049 - Internal Space Occupancy Charge
SC08051 - Interdepartmental/ Intercompany - Facilities Planning & Construction Management Fees
SC08052 - Interdepartmental / Intercompany - Facilities Planning & Construction Reimbursable
SC08095 - Interdepartmental / Intercompany - Rent / Meal Plan
SC08101 - Promotional & Public Relations Services
SC08103 - Advertising - Other
SC08107 - Advertising - Newspaper/Journals
SC08108 - Advertising - Radio
SC08109 - Advertising - Television
SC08110 - Advertising - Billboards
SC08113 - Cost Of Patient Food
SC08125 - Cost Of Hospital Functions
SC08136 - SCCC Research Development & Enhancements
SC08179 - Interdepartmental / Intercompany - Internal Room Rental
SC08227 - Promotional Materials
SC08326 - Student Food Service Waivers - ERP
SC08346 - Student Food Service Waivers - Spring
SC08347 - Student Food Service Waivers - Summer A
SC08348 - Student Food Service Waivers - Summer B
SC08349 - Student Food Service Waivers - Summer C
SC08367 - Student Food Service Waivers - Summer D
SC08401 - Study Abroad - Tuition Differential
SC08414 - Student Athlete Intercession - Tuition
SC08415 - Student Athlete Summer School Fees
SC08416 - Summer Meals On-Campus
SC08417 - Summer Meals Off-Campus
SC08418 - Summer Housing On-Campus
SC08419 - Summer Housing Off-Campus
SC08421 - Student Athlete Scholarship - Fall
SC08422 - Student Athlete On-Campus Training Table
SC08423 - Student Athlete Summer Scholarship
SC08424 - Student Athlete Weekend & Travel Allowance
SC08425 - Student Athlete On-Campus Meals
SC08426 - Student Athlete Off-Campus Meals

SC08427 - Student Athlete Training Table
SC08428 - Student Athlete Books Allowance
SC08429 - Student Athlete Off-Campus Training Table
SC08432 - Student Athlete Intercession - Books
SC08433 - Student Athlete Intercession - Meals
SC08435 - Student Food Service Waivers - Fall
SC08451 - Tuition Remission - Employee Undergraduate - Fall
SC08452 - Tuition Remission - Dependent Undergraduate - Fall
SC08453 - Tuition Remission - Dependent Undergraduate Outside UM (Away Tuition)
SC08454 - Tuition Remission - Employee Graduate - Fall
SC08455 - Tuition Remission - Dependent Graduate - Fall
SC08458 - Tuition Remission - Dependent Special Program Fees at Other Institutions
SC08459 - Tuition Remission - Continuing Studies - Fall
SC08460 - Tuition Waivers - ERP - Graduate
SC08461 - Graduate Tuition Waivers - Fall
SC08462 - Graduate Tuition Waivers - Spring
SC08463 - Graduate Tuition Waivers - Summer A
SC08464 - Graduate Tuition Waivers - Summer B
SC08469 - Mandatory Student Fee Waiver - Fall
SC08470 - Wellness Rebate On Membership Fees
SC08475 - Tuition Remission - Employee Undergraduate - Spring
SC08476 - Tuition Remission - Employee Undergraduate - Summer A
SC08477 - Tuition Remission - Employee Undergraduate - Summer B
SC08478 - Tuition Remission - Employee Undergraduate - Summer C
SC08479 - Tuition Remission - Dependent Undergraduate - Spring
SC08480 - Tuition Remission - Dependent Undergraduate - Summer A
SC08481 - Tuition Remission - Dependent Undergraduate - Summer B
SC08482 - Tuition Remission - Dependent Undergraduate - Summer C
SC08483 - Tuition Remission - Employee Graduate - Spring
SC08484 - Tuition Remission - Employee Graduate - Summer A
SC08485 - Tuition Remission - Employee Graduate - Summer B
SC08486 - Tuition Remission - Employee Graduate - Summer C
SC08487 - Tuition Remission - Dependent Graduate - Spring
SC08488 - Tuition Remission - Dependent Graduate - Summer A
SC08489 - Tuition Remission - Dependent Graduate - Summer B
SC08490 - Tuition Remission - Dependent Graduate - Summer C
SC08491 - Tuition Remission - Continuing Studies - Spring
SC08492 - Tuition Remission - Continuing Studies - Summer A
SC08493 - Tuition Remission - Continuing Studies - Summer B
SC08494 - Tuition Remission - Continuing Studies - Summer C
SC08495 - Tuition Remission - Continuing Studies - ERP
SC08496 - Tuition Remission - Dependent Graduate - ERP
SC08497 - Tuition Remission - Dependent Undergraduate - ERP
SC08498 - Tuition Remission - Employee Graduate - ERP
SC08499 - Tuition Remission - Employee Undergraduate - ERP

SC08558 - Library Miscellaneous Ill Borrowing Fees
SC08612 - Employee Foreign Travel
SC08613 - Non-Employee Domestic Travel
SC08614 - Game Transportation
SC08615 - Non-Employee Foreign Travel
SC08616 - Student Travel
SC08619 - Meetings - Subsistence
SC08621 - Goods Services For Personal Use
SC08622 - Faculty Club Charges
SC08623 - Food Service
SC08624 - Entertainment - Food, Beverage, Reception
SC08625 - Entertainment - Other
SC08626 - Fundraising, Miscellaneous
SC08627 - Employee Picnic
SC08628 - Cost Of Tables, Seats & Ads for Non-UM Events
SC08631 - Recruiting - Athletes
SC08632 - Recruiting - Other Students
SC08634 - Recruiting - Other Than Faculty
SC08635 - Recruiting Coach Travel
SC08642 - Housing Allowance
SC08643 - Subsidized Travel
SC08644 - On Campus Housing
SC08652 - Other Employee Automobile Allowance
SC08700 - Athletic Tickets - Sports (Internal)
SC08701 - Game Parking
SC08702 - Game Crews
SC08703 - Game Security
SC08704 - Game Guarantee Expense
SC08705 - Tournament Expenses
SC08706 - Game Officials
SC08707 - Game Management Miscellaneous
SC08708 - Game Film
SC08709 - Athletic Tickets Employee Discount
SC08714 - Cash Shortage
SC08715 - Cash Overage
SC08716 - Billing & Collection Fees
SC08718 - Royalty Distributions In - House
SC08719 - Interest - Other
SC08722 - Lowe Art Transportation Expense
SC08723 - Donations / Contributions
SC08724 - Orientation Expense
SC08731 - UMMG - Malpractice Insurance
SC08733 - UMMG - Health Insurance
SC08738 - Insurance Recovery Distribution
SC08741 - Insurance Redistributed Medical School Buildings

SC08742 - Insurance Redistributed Coral Gables Buildings
SC08746 - Unallocated Allotments
SC08748 - Miscellaneous Expenses
SC08755 - Controller's Accounting Services
SC08758 - Sponsored Restricted Funds
SC08760 - Medical Malpractice Actuarial Liability Adjustment
SC08762 - Personal Charges - Purchase Card (PCard)
SC08797 - Other Pension Changes
SC08798 - Bank Items Clearing
SC08799 - Fines & Penalties
SC08804 - Dues & Memberships - Civic Community Organizations
SC08805 - Bad Debts - Student Accounts
SC08807 - Taxes
SC08808 - Bank Service Charge
SC08809 - Awards & Prizes
SC08813 - UMMG Supplemental Fringe Benefits
SC08816 - Outside Attorney Fees
SC08818 - Publication Costs (Excluding Copying)
SC08819 - Meal Plan Contractor Payments
SC08820 - Legal Settlement - Nuisance Expenses
SC08824 - Outside Health Services
SC08831 - Electricity
SC08832 - Chilled Water Loop - Distributed Charges
SC08833 - Water & Sewer
SC08834 - Heating Gas & Oil
SC08836 - Sewage / Gables-Specific
SC08837 - Parking 20% Surcharge (Subsidized By Medical School)
SC08849 - Bad Debt - Other
SC08864 - Telecommunications - Common Equipment
SC08865 - Local Area Networks - LAN - Labor
SC08872 - ESSX
SC08873 - Campus Wide Bills
SC08875 - Trunking Costs
SC08880 - Non-UM-Owned Movable Capital Equipment
SC08911 - Amortization Capital Land Leaseholds
SC08912 - Depreciation Land Improvements
SC08913 - Depreciation Buildings
SC08916 - Depreciation Building Improvements - Leasehold
SC08918 - Depreciation Movable Equipment
SC08919 - Depreciation Library Books
SC08920 - Depreciation Computers and Software
SC08943 - Amortization - Bond Issue Costs
SC08944 - Amortization - Other Deferred Costs
SC08945 - Amortization - Of IDX Costs
SC08960 - Principal & Interest Payments On External Debt - Bonds

SC08962 - Debt Interest Payments - Interest
SC08963 - Debt Interest Payments - Amortization Of Bond Premium Discount
SC08966 - Lease Purchase Interest
SC08975 - Internal Interest - Non Debt
SC08976 - Internal Lease - Interest
SC08977 - Internal Bond Interest
SC08980 - Capitalized Interest
SC09118 - From Unrestricted Designated To Plant - Depreciation
SC09177 - Internal Bond Principal Payable
SC09301 - Cost Share Salary Mandatory
SC09302 - Cost Share Salary Voluntary
SC09303 - Cost Share Other Expense Mandatory
SC09304 - Cost Share Other Expense Voluntary
SC09305 - Cost Share Disallowed Expense
SC09306 - Cost Share By UM Unreimbursed
SC09307 - Cost Share UM Overruns
SC09350 - Facilities Design and Construction - Temporary Facilities
SC09426 - Capital Software - UM-Owned
SC09427 - UM-Owned Movable Capital Equipment
SC09428 - Fabricated Equipment - UM-Owned
SC09433 - Land Purchase
SC09435 - Building Fixed Equipment
SC09436 - Buildings
SC09438 - Leasehold Improvements
SC09439 - Library Book Purchases
SC09440 - Library Continuation
SC09441 - Library Periodical Purchase
SC09442 - Library Binding
SC09443 - Library Electronic Products
SC09720 - Bad Debt Recovery - Parallon
SC09725 – Refund – Personal Charges
SC09791 - ENDOWMENTS USE ONLY for L1371 - Interest Receivable

FORMS:

University Service Center Policy

Service Center Rate Template

Service Center Intake Survey

Service Center Request Form