




# Service Center Operating Guidelines for Charging Federal and Non-Federal Sponsored Projects

Sponsored Research

December 2020

This manual is intended to provide assistance to USF department personnel. It does not replace government regulations.





# Service Center Operating Guidelines


(Revised 12//2020)

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## I. Objective

Service center activities can result in charges, directly or indirectly, to federal grants and contracts and federal awards alike. In connection with the receipt of these funds, USF must comply with the United States Government's Office of Management and Budget (OMB) 2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. The purpose of this manual is to define and provide guidelines for establishing and operating a service center.





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- 9 All users/customers should be billed for goods and services received at the time of product/service delivery.
  - 9 The University may wish to provide a service to a particular internal group of users at a lower rate (e.g. computer time for students as part of the instructional program) than other users. In those cases, the difference between the rate charged to the subsidized user group and the normal rate for the services used by that group should be billed to a subsidy account representing the appropriate direct cost activity (the instructional budget in the case of computer time for students).
  - 9 Each service center is considered an individual business. All revenues and expenses associated with the operation of the service center should be assigned to that service center fund number so that the financial performance of that individual enterprise can be documented.

## B. Components of Fees Charged

Fees charged for all individual service center


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Fund balances will be reviewed by Sponsored Research and/or UCO as needed. Restricted activity fund balances in excess of those for working capital and expected capital outlay require the development of a plan to use excess funds. Unlike auxiliary operations fund balances for restricted activities (e.g., research, special projects, etc.),



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Records of equipment acquisition and the calculated depreciation factor must be retained to support the billing rate calculation.

Documentation for revenue and expenses must be retained in accordance with federal guidelines related to grants as the State of Florida's record retention requirements, which may exceed normal University retention guidelines. Specific guidelines are available at [www.fl.gov](#).

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## APPENDIX A – Additional References

[Florida Statute 1011.47 "Auxiliary enterprises; contracts, grants, and donations."](#)

[NACUBO Advisory 1999 Accounting and Reporting for Auxiliary, Auxiliary Other, and Other Self-Supporting Activities](#)

[National Institute of Health \(NIH\) Core Facility FAQ](#)

[University Controller's Office](#)

[UCO Purchasing Service Record Retention](#)

[USF Service Center Guidelines and Procedures Manual](#)