

Service/Recharge Center Activities

University of Alaska Fairbanks

May 29, 2002

Statewide System
Office of Cost Analysis
Ginger Baker, Manager





What We'll Cover Today

- Defining recharge activities
- Importance of recharge activities
- UA policy and procedures
- Nuts and bolts
- Your questions



Terminology

- A-21 - Federal OMB Circular “Cost Principles for Educational Institutions”
- F&A - Facilities and administrative costs
 - Overhead
 - Indirect
- CAS - Cost Accounting Standards
- ONR - Office of Naval Research
- DCAA - Defense Contract Audit Agency
- DS-2 – Disclosure Statement



Introduction

- 1979 A-21 introduced concept
- Intent is to charge users of services
- Often focus of federal audits
- SW Accounting Manual Procedures
 - P-112, Service/Recharge Centers
 - Original November 1995
 - Revised May 1996
 - Revised April 1997
 - Draft Revision May 2002
 - P-New, Accounting for Recharge Activity in Restricted Funds



What It Is

- Assessment, collection, or charge by one department or unit for goods or service furnished to another department, activity, or project
- Represents a redistribution or transfer of the cost of providing a good or service from the provider to the user



What It Is Not

- Reallocation of actual charges from one account to another account(s)
 - Dept X buys a ten-pack of software and JV's 1/10th of actual cost to nine other depts.
 - Campus A agrees to pay up to \$500 travel for someone from Campus B to attend training
- If total income less than \$5,000 per fiscal year, exempt from policy



Why Do We Care?

- Must comply with federal regulations to continue to receive federal dollars
- CAS says must be consistent internally
- Applies to all activities, not just those charged to federal government (directly or indirectly)
- Disclosure Statement compliance



Federal Rules

- A-21 vague
 - Doesn't deal with regular centers
- A-21, Section D.2. Direct Costs
 - Service center charges may be included as direct costs of sponsored projects if items are
 - Treated consistently, in like circumstances, as direct costs
 - Use recognized method of computing costs
 - Use consistent institutional cost accounting practices



Federal Rules (cont.)

- A-21, Section C.5.b.
 - Direct federal financing of facilities or resources used in service operations
 - Must credit amounts received from federal government to finance resources used in service center activities to determine rates to be charged to sponsored agreements



Federal Rules (cont.)

- A-21, Section J.44, Specialized Service Centers
 - Highly complex or specialized facilities
 - Cost of service includes direct and indirect costs
 - Charged as direct charges to users
 - Based on actual use
 - Rates cannot discriminate between federal and non-federal activities or users
 - Including internal users



Federal Rules (cont.)

- A-21, Section J.44, Specialized Service Centers (contd.)
 - Charges not to exceed actual costs over break-even period
 - Rates must be reviewed periodically for consistency with long-term plan
 - Adjusted, if necessary



Federal Rules (cont.)

- Cannot recover the following costs through service center charges:
 - Equipment
 - Recovered via depreciation
 - Reserves for equipment replacement, etc.
 - Lease-purchase or loan payments
 - True lease costs can be recovered
 - Financing costs of inventory or reserves
 - Deficits from other recharge activities



Federal Audit Scrutiny

- Determine if adequate policies & internal controls are in place
- Review controls over establishment of recharge centers
- Determine central monitoring & annual establishment of billing rates



Federal Audit Scrutiny (cont.)

- Exclusion of costs from F&A rate calculation
- Evaluation of funds used for unrelated purposes
- Consistency of charging all users equitably



Federal Audit Selection

- Animal care facilities
- Telecommunications
- NMR facilities
- Specialized research facilities
- Research fabrication shops
- University motor pools
- Computing facilities



Typical Audit Findings

- Policy and procedures noncompliant with A-21
- Internal controls not adequate
- Income and expense segregated
- Accumulated surplus
- Inappropriately transferred surplus for unrelated purposes



Typical Audit Findings (cont.)

- Recharge accounts not credited for interest income
- Treated unused inventory and equipment purchases as current expense
- Rates not supported by cost studies
 - Based on historical rates only
 - Not updated or reviewed for several years
 - Set by external market prices rather than incurred costs



Policies and Procedures

Board of Regents and
SW Accounting Manual



Applicable Regulations

- Board of Regents Policy 05.15.06
- SW Accounting Manual Procedure, P-112
- IRS regulations with respect to Unrelated Business Income Taxes (UBIT)



Board of Regents

Policies



UA BoR Policy

- P05.15.01 - General Statement
 - Board of Regents recognizes that recharge center activities are needed and reflect the quality of services desired for convenience and necessity of students, faculty, staff, alumni, and community



UA BoR Policy (cont.)

- Recharge Centers
 - Furnish goods and services primarily to UA departments
 - These goods and services might be available from commercial sources, but for reasons of convenience, control, efficiency, or necessity UA chooses to provide them
 - Supported by internal charges to users



UA BoR Policy (cont.)

- P.05.15.02 - Authorization
 - MAU's CFO must approve all recharge center operations
 - University President promulgates regulations to govern the operation of recharge centers



UA BoR Policy (cont.)

- P05.15.03 - Pricing
 - Full cost of activities clearly identified
 - Other financial support clearly identified in conformance with UA regulations & SW Accounting manual procedures
 - Costs allocated and charged to the activity incurring them unless limited by Circular A-21 for federal grants and contracts, UA regulations, or SW Accounting procedures



UA BoR Policy (cont.)

- UA may subsidize recharge in the form of space, utilities, maintenance, student service programs, financial accounting, auditing, and administrative costs to
 - Minimize cost of good or service
 - Maintain a competitive position with state, local, and national markets
 - Accomplish other management objectives



UA BoR Policy (cont.)

- P05.15.06 - Competition with Private Sector
 - Activities must be directly related to meeting the university's instructional, research, and public service missions
 - Conducted for the convenience and necessity of UA community



UA BoR Policy (cont.)

- UA has a responsibility to carefully consider decision to provide product or service when product or service might compete with similar products or services offered by the private sector
 - Some degree of competition unavoidable
 - When potential competitive situation exists
 - UA should consider concerns of affected private businesses and the community as a whole
 - Act with sensitivity and good faith



UA BoR Policy (cont.)

- UA may enter into business activities which are necessary to UA's instructional, research, public service, and other educational functions and needs of UA community
 - Enhance
 - Promote
 - Support



UA BoR Policy (cont.)

- Chancellor shall consider obtaining services available through UA department from private sector when
 - Equivalent or better quality service
 - At a lower price than the full costs of providing services internally



UA BoR Policy (cont.)

- Examples of mission related
 - Defined program area
 - Information distribution (Public Service)
 - Research logistics (Toolik, ARSC, R/V Alpha Helix)
 - Direct tuition and fees
- Independent of mission
 - Offsite for external entity data
 - Map Office (USGS)
 - Land leases
 - PWS provides passport renewal service



Statewide Accounting Manual

Procedure, P-112

Draft Version, May 2002



UA Procedure

- Current version dated April 1997
- Draft version included in handouts for training
 - Comments due to Cost Analysis
 - June 15th
 - New items are noted in this presentation



UA Procedure (cont.)

- Recharge

- An assessment, collection, or charge by one department or unit for goods or service furnished to another department, activity, or project
- Represents a redistribution or transfer of the cost of providing a good or service from the provider to the user



UA Procedure (cont.)

- Rates based on actual costs and quantities
- Adjust to achieve break-even over normal operating cycle
- Charge all users, regardless of funding



UA Procedure (cont.)

- Service/Recharge Center
 - Department, unit or activity
 - Provides goods or services to other departments or units on a regular basis
 - Charges approved rates



UA Classification Levels

- Excluded if distributed charges are less than \$5,000 per fiscal year
- Three classifications
 - Time and Materials (T&M) Center
 - Recharge Center
 - Specialized Service Center



Time & Materials (T&M) Center

- Must meet all four criteria
 - Gross receipts of less than \$100,000 per year and
 - Sales to external parties less than 5% of gross receipts and
 - Inventory less than \$50,000 and
 - June 30 FY operating cycle



Recharge Center

- Meets one of four criteria
 - More than \$100,000 annual gross receipts, or
 - Sales to external parties are more than 5% of gross receipts, or
 - Operating cycle other than June 30 FY, or
 - Inventory greater than \$50,000, or
- Permission/directive from CFO to be classified as recharge rather than T&M



Recharge Center

- Examples
 - Animal care facility
 - Printing services
 - Toolik Lake
 - Communications
 - GI Machine Shop



Specialized Service Facility

- Special facility
 - Internal recharge rate includes provision for recovery of institutional indirect costs
 - Separate negotiated indirect cost rate
- Example
 - Alpha Helix Ship



Specialized Service Facility

- Meets one of three criteria
 - Highly complex facilities, or
 - Large recharge operations with more than \$500,000 annual gross sales, or
 - Operations has significant external sales
- Requires approval of VP Finance



Approvals

- All service centers approved by regional campus CFO
 - Joe Trubacz, UAF Financial Services
- Submit updated pricing proposals to CFO, at least annually
 - Usually in spring to set rates for next fiscal year



Approvals (cont.)

- Sales to for-profit entities and private individuals without UA affiliation
 - Generally not appropriate
 - Require advance approval of CFO
 - Recharge must be able to document that the particular good or services provided were not available in-state from commercial sources
 - Certification from customer



Liaison

- Liaison with all governmental agencies concerning service centers
 - Controller



Definitions

- Direct costs
- Departmental indirect costs
- Enterprise funds
- External user (New)
- Goods (New)
- Institutional indirect costs



Definitions (cont.)

- Internal User (New)
- Operating cycle
- Services (New)
- Useful life (New)



T&M Accounting

- All budget, expense, and revenue recorded in one account (org) using general unrestricted fund
- Unique recharge org with program code ending in “_Y”, in unrestricted fund
- Use specifically assigned revenue account codes
- Excess recoveries refunded to users through rate adjustments or some other equitable method



T&M Accounting (cont.)

- Deficits eliminated through future price adjustment or subsidy
- Price charged limited to direct cost
- Documentation must substantiate all direct costs and relationship of fee or price charged to such costs
- All users charged at same rates and in same manner
- All rates approved in advance by CFO



Recharge Center Accounting

- Unique recharge org (with program code ending in “_Y”)
 - AY, OY, GY, RY
- Unique enterprise fund
 - SW – 171XXXX
 - UAF – 173XXXX
 - UAA – 174XXXX
 - UAS – 175XXXX
- Costs include allowable direct costs, equipment depreciation, and departmental indirect costs



Recharge Center Acctg (cont.)

- Unallowable (i.e. bad debts) and directly unrecoverable costs (i.e. Equipment, inventory financing costs) recorded in same recharge org but fund 1
- Physical inventory and adjustment at least at June 30
 - Perpetual inventory preferred
 - Recorded at net realizable value at year end
- Labor recorded directly on time report
 - Work order system, if approved
 - Requires additional entry



Recharge Center Acctg (cont.)

- Use recharge org for responsible org on property system
- Depreciation is straight line using UA lives
 - Half-year convention
- All revenue must be recorded in specifically assigned account codes
- Fund balance carries forward from year to year



Recharge Center Acctg (cont.)

- All recoverable expenses must be charged to the enterprise fund
- Any subsidy approved in advance by CFO
- Price adjusted to eliminate carry-forward
- F&A costs and any profit from external users is used to reduce cost to internal users



Recharge Center Pricing

- All internal users charged at same rate and in same manner
- Sales to external parties must include the UA F&A cost rate and may include profit
- Documentation must substantiate all costs and relationship of fee or price charged to such costs
- All rates approved in advance by CFO



Specialized Service Facilities Accounting

- In general, same accounting procedures as Recharge Centers
- Provision for institutional indirect costs must be recorded as an intra-agency expense to the 17XXXX and as intra-agency receipt in unrestricted fund
 - Recovery distributed to F&A operations in proportion to actual costs
 - Distribution determined by Controller
 - Over and under recoveries reversed in subsequent period



Service Center Equipment

- New section in draft version
 - Follow capitalization criteria in P-114
 - Equipment useful lives reevaluated by SW Cost Analysis at least every three years
 - F&A proposal cycle
 - FY02, Equipment Useful Lives table



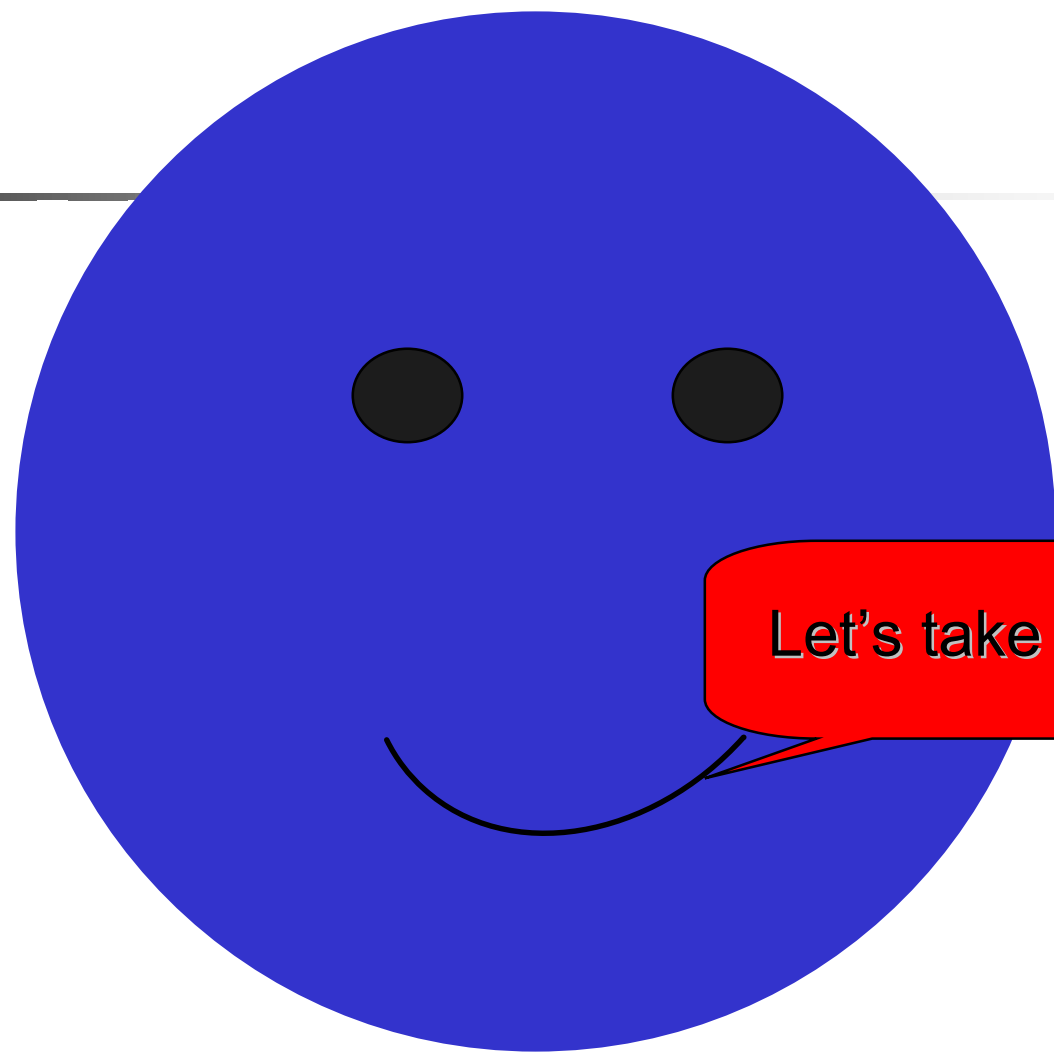
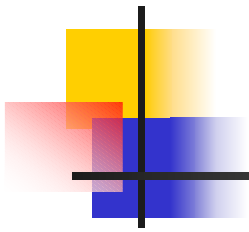
Service Center Equip. (cont.)

- Gain/losses on equipment dispositions
 - Internal transfers
 - No loss recorded
 - External sales
 - Record loss to recover remaining book value
 - DR Recharge org-8807-17XXXX
 - CR Recharge org-8807-179XXX
 - Net proceeds of sales must be credited back to recharge operation against recorded loss



Common Accounting Entries

- New section
 - Formerly was Attachment 1 in procedure
 - Same entries with addition of gain/loss entry



Let's take a break!



UAF Disclosure Statement



UAF DS-2

- Part II – Direct Costs
 - 2.1.0 Criteria for Determining How Costs are charged to Federally Sponsored Agreements
 - Direct Costs
 - Recharge center charges
 - For actual utilization of services
 - On cost basis
 - Included as direct costs



UAF DS-2 (cont.)

- 3.2.0 Service Centers
 - List of service centers with appropriate codes describing
 - How costs are billed
 - Allocation of indirect costs to center in F&A Proposal
 - Billing rate basis
 - Billing rate
 - Frequency of review of costs and revenue
 - Carry-forward



UAF DS-2 (cont.)

- Describes when users are charged different rates
- Describes treatment of fund balance
- 3.4.0 Composition of Indirect Cost Pools
 - 3.2.0 Service Centers
 - Descriptions of three types of service/recharge centers
 - Similar to language in SW Accounting Manual Procedures, P-112

Unrelated Business Income (UBI)





Unrelated Business Income (UBI)

- An activity regularly carried on
 - As a trade or business
 - Not substantially related to the university's purpose of instruction, research or public service.
- Purpose of the UBI tax
 - Put tax-exempt organizations on a level playing field with for-profit entities that engage in the same business activities and pay tax on the income they earn



Unrelated Business Income

- Analyze new sources of revenue for the campus/unit
- Contact Tim Bauer at Business Office if you suspect UBI
- Analyzing for UBI sometimes takes a good deal of judgment
 - Ask questions, especially when the activity is material

Nuts & Bolts





Rate Proposal Foundation

- Cost calculation
- Income Sources
- Who are your customers
- Rate development
- Where does your operation fit into mission of UA



Rate Proposal Building Blocks

- Identify the cost of goods and/or services provided
 - Direct and indirect
 - Projected units of output
 - Calculate cost per good/service



Subsidies

- Departments may choose to subsidize the operation of a recharge/service center in either or both of the following ways:
 - Rate subsidy
 - All users are charged less than the total cost of the goods or services
 - User subsidy
 - Responsible unit pays the established rate for a certain class of users



Establishing a Service Center

- Dean or Director of unit submits documentation to regional CFO:
 - Service center questionnaire
 - Proforma income statements for next 3 years
 - Schedule of proposed rates and a calculation of projected income
 - Schedule of equipment
 - Summary of significant assumptions
 - Best/worst case and how will be handled



Annual Rate Change Proposals

- Dean or Director of unit submits documentation to regional CFO:
 - Service center questionnaire
 - Brief narrative to cover rates and any change
 - Income statement for last FY and proforma statements for current and next year
 - Schedule of proposed rates & projected income
 - Schedule of equipment
 - Summary of significant assumptions
 - Best/worst case and how will be handled

Direct Costs

Indirect Costs

Total Costs

Adjustments

Adjusted Total Cost

Basic Rate

External Rate



Costs

- Direct
 - Salaries and benefits
 - Materials
 - Maintenance agreements
 - Supplies
- Institutional Indirect (F&A) Costs
 - Costs of general administration
 - Facilities operations and maintenance expenses
- Total Cost = Direct Cost + Indirect Cost



Cost Adjustments

- Subsidies
- Adjustments from prior year surpluses or losses
- Unallowable costs



Unallowable Costs

Recoverable through Other Means

- Costs that must not be in rates because they are recoverable through other means, such as the F&A cost recovery mechanism, include:
 - Building depreciation
 - Facilities expense (utilities, maintenance, and custodial cost) paid by the university and recorded in the recharge/service operation
 - Purchase price or value of capital equipment (this should be depreciated)



Unallowable Costs

Non-recoverable

- Costs that must not be in rates because they are non-recoverable, (I.e., not eligible for reimbursement from federal government) and must not be recorded in recharge/service operation include, but limited to:
 - Entertainment
 - Bad debt
 - Advertising
 - Public relations
 - Alcoholic beverages
 - Contributions and donations



Basic Rate

- Adjusted Total Cost DIVIDED by usage (hours, units, etc.)
- Rates must be based on and designed to recover no more than operating cost, for the goods or services being provided



External Rate

- Basic Rate PLUS
 - Full Facilities & Administration (F&A) cost as reflected in negotiated agreement
 - **May** include excess over 26% of federal administration cap
 - **May** include any voluntary excess over negotiated rate
 - Subsidy **may be excluded**

University of Alaska				
Sample Repair Shop Recharge Center				
FY03 Rate Proposal				
Proforma Income Statement And Rate Proposal				
Account	12345-179999			
			Actual	Projected
		<u>Account</u>	<u>FY01</u>	<u>FY02</u>
				<u>FY03</u>
Revenue:				
	External Billable Hours @ Billing Base Rate		5,490	5,828
	External Markup (FY01 @ 56%, FY02 54%, FY03 55%)		56%	54%
	External Markup		3,074	3,147
	External (Base plus markup)		8,564	8,975
	Internal		115,595	129,270
			124,159	138,245
Expenses:				
	Labor	1000	83,519	92,500
	Travel	2000	4,220	5,000
	Contractual	3000	12,430	13,000
	Commodities	4000	22,375	24,200
	Student Aid	6000	0	0
	Misc.	8000	0	0
			122,544	134,700
Adjustments:				
	Depreciation Allowance		1,306	1,900
	Prior Period Deficit (Surplus)		0	(309)
	Net Recoverable Costs		123,850	136,291
	Excess (Shortfall) Revenue Over Expenses		309	1,954
			<u>FY01</u>	<u>FY02</u>
				<u>FY03</u>
Billable Hours:				
	External		90	94
	Internal		1895	2085
	Total Billable Hours		1985	2179
Billing Base Rates				
			<u>\$61.00</u>	<u>\$62.00</u>
				<u>\$69.00</u>

University of Alaska
Sample Repair Shop Recharge Center
FY03 Rate Proposal
Labor Cost Projection

			Leave	Benefits			Projected	Non-	Hours				Projected	
			Accrual	Accrual	Hourly	Annual	Leave	Recharge	Net Of	Wages	Leave	Staff	Total Labor	Billable
	<u>Name</u>	<u>Category</u>	<u>Rate</u>	<u>Rate</u>	<u>Rate</u>	<u>Hours</u>	<u>Usage</u>	<u>Activities</u>	<u>Leave (1)</u>	<u>Charged</u>	<u>Accrual</u>	<u>Benefits</u>	<u>Costs</u>	<u>Hours</u>
FY01	Actual charges to 12345-179999													
	J. Smith	Class ified							1660					1330
	J. Anders on	APT							950					575
	R. Thomas	Temp.							100					80
									2710				\$83,519	1985
FY02	Actual through 12/31/01													
	J. Smith	Class ified	20.4%	34.9%	\$17.55				880	\$15,444	\$3,151	\$6,490	\$25,084	704
	J. Anders on	APT	20.0%	24.6%	\$26.03				450	\$11,714	\$2,343	\$3,458	\$17,514	270
	R. Thomas	Temp.	0.0%	7.6%	\$12.07				144	\$1,738	\$0	\$132	\$1,870	115
									2964				\$90,763	2179
												Rounded	\$92,500	2179
FY03														
	J. Smith	Class ified	20.0%	37.0%	\$18.25	2080	320	0	1760	\$32,120	\$6,424	\$14,261	\$52,805	1408
	J. Anders on	APT	19.9%	27.0%	\$29.60	2080	280	900	900	\$26,640	\$5,301	\$8,624	\$40,567	540
	Unknown	Temp.	0.0%	8.1%	\$12.07				148	\$1,786	\$0	\$145	\$1,931	118
									2808				\$95,303	2066
												Rounded	\$96,900	2066
(1)	Represents forecasted hours to be charged to service center activity, net of annual, sick and holiday leave, and time charged to other non-recharge center activities .													

University of Alaska
Sample Repair Shop Recharge Center
FY03 Rate Proposal
Equipment Schedule

Account Number(s)	Tag #	Account	Acquisition Date	Funding Source	Cost	Original Useful Life in Yr.	New Useful Life in Yr.	FY02 Beg. Remaining Book Value	FY02 Remaining Useful Life	Depreciation (1) & (2)		
										FY01	FY02	FY03
Owned and on-hand:												
Work bench	116203	12345-5221-179999	5/11/1986	Unrestricted	\$2,500	10	8	\$0	0	\$0	\$0	\$0
Storage racks	178916	12345-5221-179999	9/12/1987	Unrestricted	\$2,600	10	8	\$390	0	\$390	\$0	\$0
Diagnostic Unit #1	308884	12345-5335-179999	3/29/1995	Unrestricted	\$5,000	11	11	\$4,318	8.5	\$455	\$455	\$455
Diagnostic Unit #2	331924	12345-5335-179999	3/31/1997	Unrestricted	\$6,000	11	11	\$6,000	10.5	\$273	\$545	\$545
Office computer	348296	12345-5328-179999	6/30/1996	Unrestricted	\$3,000	8	5	\$2,813	4.5	\$188	\$625	\$625
Scheduled acquisitions:												
Diagnostic Unit #3			3/31/1998	Unrestricted	\$7,000	11	11			\$0	\$318	\$636
										\$1,306	\$1,943	\$2,261
						Use				\$1,306	\$1,900	\$2,300

- (1) Depreciation is calculated on the straight-line basis. One-half year depreciation is taken in the year of acquisition.
- (2) Useful lives were updated effective FY02. Recalculated book value on existing assets depreciated over remaining useful lives using new lives. If no remaining years as of FY02, then depreciated remaining book value in FY01.



Documentation and Record Retention

- Departments responsible to retain:
 - Work papers supporting rate calculations
 - Pricing decisions
 - Documentation of rate approvals
 - Billing and usage records
 - Effort reports, if applicable
- Must retain for minimum of ten years, three years if duplicated centrally



Accounting for Service/Recharge Center Activity in Restricted Funds

New Draft Procedure
Comments due by June 15th



Importance

- Important to capture all recharge activity for
 - Management purposes
 - Costing methodology
 - Ensure compliance with federal requirements



Scenarios

- Scenario 1
 - Recharge activity funded
 - At recharge rate
 - Separate award
 - Sponsor is paying for goods and services at the recharge rate
 - Recharge charge is a direct cost of sponsored activity
 - Not considered recharge activity
 - Do not use recharge orgs



Scenarios (cont.)

- Scenario 2

- Recharge subsidies from sponsor
 - Sometimes a sponsor is effectively subsidizing a recharge operation directly
 - May or may not contain a provision for a sponsor use of recharge goods/services
 - Sponsor may not have any intention of exercising the option, if available
 - Costs sponsor is paying are valid recharge costs that would be recovered without this funding
- Use recharge org and restricted fund



Scenarios (cont.)

- Examples
 - NOAA funding of portion of manager's salary for Kasitsna Bay laboratory
 - NSF funding of additional equipment for Mass Spectrometry facility
- If sponsor receives one or more units or services
 - Must review Scenario 3
 - Account for accordingly



Scenarios (cont.)

- Scenario 3

- Recharge has direct costs funded by sponsor
 - Sponsor willing to pay direct costs in exchange for units, but unwilling to purchase units directly
 - Sponsor X funds Y number of months of individual's salary or some other direct cost
 - Normally, the budgeted amount equals the recharge rate times the number of goods/services/units the sponsor will receive
- Use recharge org and restricted fund



Scenarios (cont.)

- Compliance issue
 - Must be able to demonstrate to federal government that it is not subsidizing others
 - Restricted fund revenue divided by the units provided to sponsor
 - If this equals or exceeds the internal recharge rate then UA has demonstrated compliance
 - Nonfederal sponsor has paid at least as much per unit as any federal sponsor
 - If this is less than the internal recharge rate then must account for the difference by charging the restricted fund for the difference
 - Write off as overrun
 - Follow P-41



Scenarios (cont.)

- As part of annual recharge rate change proposal process
 - Submit documentation to MAU CFO to show above analysis of actual units provided for each restricted fund
 - Income statements for Recharge Center proposals should reflect all revenue sources and expenses including restricted fund activity utilizing a recharge organization code



Summary

- In general, these are not new rules
- UA must follow our recharge policy and procedures to retain federal funding
- Federal Disclosure Statement



Information Sources

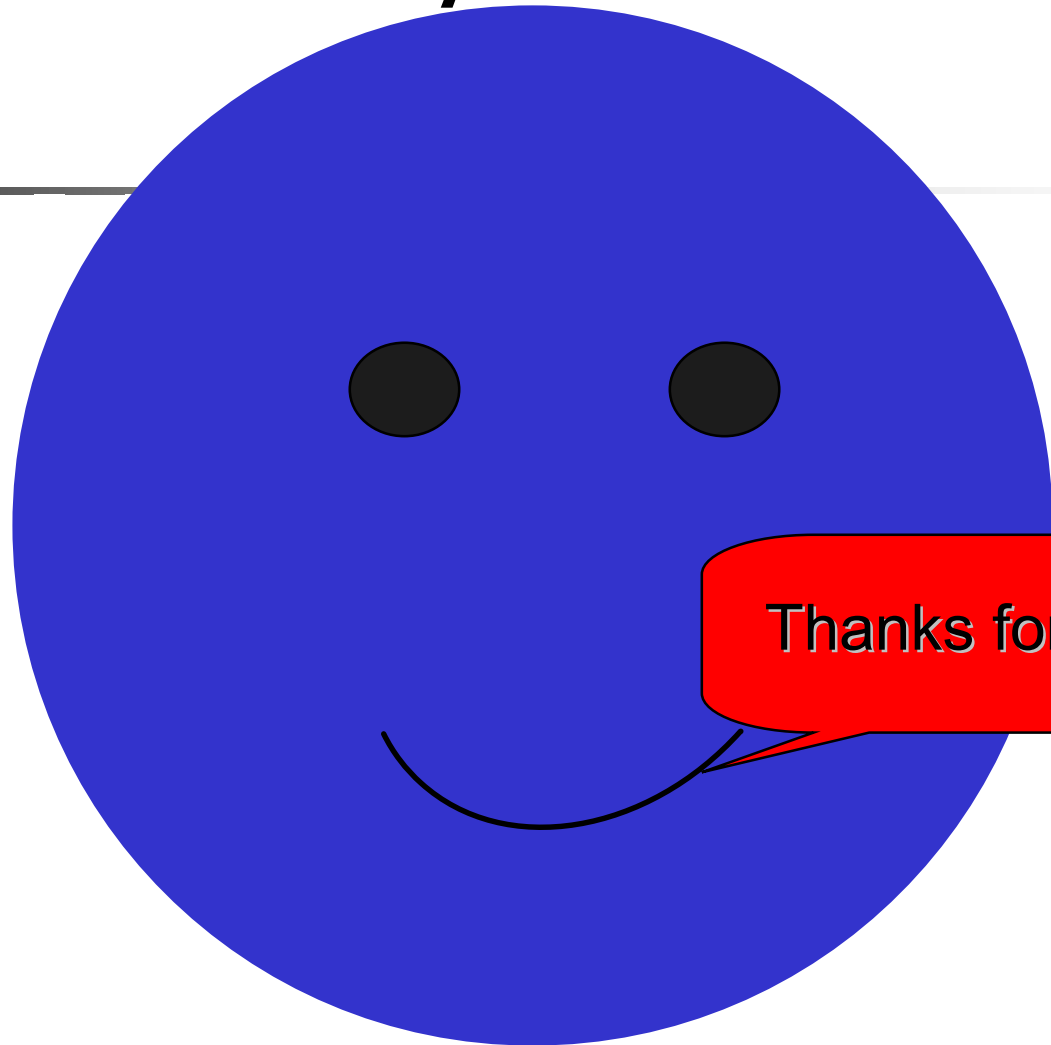
- SW Office of Cost Analysis Web Site
 - New site – still under construction
 - [Cost Analysis](http://www.alaska.edu/cost-analysis/)
 - <http://www.alaska.edu/cost-analysis/>
- SW Accounting Manual Procedures
 - [SWAccount Manual Procedure Listing](http://www.alaska.edu/controller/swacctg/swacctg2.html)
 - <http://www.alaska.edu/controller/swacctg/swacctg2.html>
 - Check it regularly
 - Hard copies no longer being distributed



Contacts

- SW Office of Cost Analysis
 - Staff E-mail Addresses and phone numbers
 - Virginia.Baker@alaska.edu, 474-6496
 - Tanya.Hollis@alaska.edu, 474-6488
 - Dawn.Wall@alaska.edu, 474-5595
 - Fax number: 474-5167

**Please complete your evaluation sheets
before you leave!**



Thanks for coming!

