UNIVERSITY OF ALASKA
UNIFORM GUIDANCE WORKING GROUP

Section Number & Name: 200.468 Specialized service facilities
A21 Reference: J47

BACKGROUND INFORMATION:

A. Does the revised guidance contain new language? ☒ Y ☐ N

Specifically describe the new language and how it differs: See attached

B. Is the new guidance more or less restrictive than university processes? ☒ More ☐ Less

Specifically describe how it is more or less restrictive:
Guidance uses stronger language to say 'must' instead of 'shall' throughout section (d)

C. Cite any relevant system-wide policies/regulations/procedures:
Accounting and Administrative Manual D-03 Accounting for Unallowable Costs
Accounting and Administrative Manual B-01 Service/Recharge Centers
DS-2 Item 3.2.0 Service Centers
Board of Regents Policy and Regulation Chapter 05.15 Auxiliary Service Enterprises, Recharge Centers, and Self-funded Activities

D. Cite any MAU-level relevant processes or manuals:
Service center proposals at each university

E. Is there an impact to electronic systems (Banner HR/Finance, Web Timesheets, Effort Reporting, etc.)? ☐ Y ☒ N

List specific system(s) impacted and method of impact:

ACTION PLAN: Is specific action needed? ☒ Y – see below ☐ N – no action needed

Recommended Action(s):

1. Update Accounting and Administrative Manual D-03 Accounting for Unallowable Costs for definition and citation
2. Update Accounting and Administrative Manual B-01 Service/Recharge Centers (revamp procedure)
3. Update DS-2, item 3.2.0 Service Centers

UA responsible area requiring documentation of compliance:

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200.468 Specialized service facilities.

(a) The costs of services provided by highly complex or specialized facilities operated by the non-Federal entity, such as computing facilities, wind tunnels, and reactors are allowable, provided the charges for the services meet the conditions of either paragraphs (b) or (c) of this section, and, in addition, take into account any items of income or Federal financing that qualify as applicable credits under §200.406 Applicable credits.

(b) The costs of such services, when material, must be charged directly to applicable awards based on actual usage of the services on the basis of a schedule of rates or established methodology that:

(c) Does not discriminate between activities under Federal awards and other activities of the non-Federal entity, including usage by the non-Federal entity for internal purposes, and

(d) Is designed to recover only the aggregate costs of the services. The costs of each service must consist normally of both its direct costs and its allocable share of all indirect (F&A) costs. Rates must be adjusted at least biennially, and must take into consideration over/under applied costs of the previous period(s).

(e) Where the costs incurred for a service are not material, they may be allocated as indirect (F&A) costs.

(f) Under some extraordinary circumstances, where it is in the best interest of the Federal government and the non- Federal entity to establish alternative costing arrangements, such arrangements may be worked out with the Federal cognizant agency for indirect costs.

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