

Attachment I

Service Center Allowable Cost Charging Guidelines

Cost Category	Service Center Activities
Administrative Personnel – Other (Salary, Wages & Benefits)	Direct – Allowable if benefit to recharge activity
Administrative Personnel – Science Related (Salary and Benefits)	Direct – Allowable
Advertising – Other	Direct – Unallowable
Advertising – Personnel recruitment, goods/ services procurement	Direct – Allowable
Donations	Direct – Unallowable
Equipment Amortization	Direct – Allowable
Equipment Purchases over \$5,000 (must be amortized)	Unallowable
Equipment Purchases under \$5,000 (used in operating the service center)	Allowable
Equipment repairs and maintenance	Allowable
Fines & Penalties	Unallowable
Interest Expense	Unallowable
Lab Supplies	Allowable
Leases & Rentals	Allowable
Costs of Legal Proceedings	Unallowable
Meetings, Conferences, Courses & Retreats	Direct – Allowable if benefit to recharge activity
Memberships - Other	Unallowable
Memberships – Scientific, Professional	Allowable
Office Supplies	Direct – Allowable (only as associated with recharge administration)
Office Supplies – Science Related	Allowable
Phones – Line & Equipment Charges	Allowable if benefit to recharge activity
Phones – Long Distance & Fax Charges	Allowable
Postage – Administrative	Allowable if benefit to recharge activity
Postage – Science Related	Allowable
Postage – Overnight Delivery	Allowable
Repairs & Maintenance, core services, for state supported space in UTD buildings (non-leased)	Unallowable

Repairs & Maintenance, special need services, for state supported space in UTD buildings (nonleased)	Allowable
Reproduction – Administrative (photocopying)	Allowable
Service for space that is not state supported, or leased space	Allowable
Social Activities & Entertainment	Unallowable
Stipends for Scholarships & Fellowships	Allowable
Subscriptions – Scientific/Professional Allowable Travel – In and out of state	Allowable
Utilities associated with a lease agreement	Allowable
Utilities – Regular	Unallowable

Additional costing Criteria:

- Reasonable:
 - Necessary for recharge operation, realistically reflects benefit provided, due prudence exercised
- Identifiable
 - Can be identified specifically with recharge products, services or administration
- Consistently treated
 - Per Cost Accounting Standards: costs incurred for the same purpose in like circumstances