

- x Materials and supplies consumed in providing the services
- x Normal operating and maintenance costs of the instrumentation

In most cases, the departments provide operational subsidies to the Research Service Centers costs to allow lower rates for university faculty. In all cases, direct costs must be calculated in the budget and departmental subsidies can be reflected to indicate service fee reductions.

Research Service Centers will be established and operated in accordance with Uniform Guidance and can only be established after approval from the Office of Research, Office of Finance and Sponsored Projects Administration. They will be managed and operated on break even basis; accumulated surpluses and deficits should not exceed 2 months annual expenses.

The purpose of a Research Service Center is to provide Goods or Services to sponsored awards. Therefore they must adhere to the provisions of the OMB Uniform Guidance 2 CFR 200. The Uniform Guidance is the Federal regulation governing the University regarding the charging of facility and administration and direct costs to federally financed sponsored activities.

The cost of running the Service Center facility or providing the product is charged to users on a "rate" basis. Rates are generally formulated to recover the costs of operations such as salaries, benefits, maintenance, repairs, and supplies. There are three types of service centers defined as follows:

A Specialized Service Facility (SSF) is a service center that provides highly complex or specialized services and has an annual operating budget in excess of \$1,000,000, see [Uniform Guidance](#) for examples and additional information. UTHealth has one specialized service facility as of January 2018.

A Research Service Center (RSC) is an operating unit established for the purpose of providing goods or services to both internal and external customers and meets the following criteria; the costs of its good or services can be directly identified with the activities in which the goods or services are produced, i.e., its charges consnok8u uni

Throughout this document the term “research

2.

5. Unallowable Costs