What’s New

Financial Services within the Division of Administration and Finance is responsible for accounting oversight of research service centers. A quarterly newsletter will be issued to the campus community with the latest news and events regarding research service centers. The newsletter’s purpose is to provide research service center administrators pertinent information for developing internal user rates and ensuring compliance with sound accounting principles and governmental regulations.

Our website:

http://www.ecu.edu/cs-admin/financial_serv/service_centers.cfm

Research Service Center Model

The characterization of a research service center is complex, technical, and highly regulated by the federal government. Research service centers:

- Are specialized research facilities, animal research facilities, and other specialized technical facilities structured to provide specific goods and/or services to support internal users of the University;
- May provide goods or services to external users on a limited and incidental basis, subject to applicable law and University constraints including, but not limited to the Umstead Act and bond covenants limiting private use of facilities constructed with the proceeds of certain types of bonds;
- Are available to users who need access to infrastructure, technologies, and services that are often beyond the technical or financial capability of individual investigators;
- Involve activity that differs from that of research in that research is the systematic investigation into and study of materials and sources in order to establish facts and reach new conclusions; whereas, research service centers provide specific goods and/or services to support research.
Research Service Center Charges

Research service centers charge the costs of goods and/or services directly to users based on (1) established billing rates, as reviewed and approved by Financial Services, and (2) the actual usage of the goods and/or services. For internal users, rates charged for a goods and/or services are based on actual direct costs, are consistently applied, and do not discriminate as to the type of sponsored funding. Research service centers must charge all users for goods and/or services provided. A research service center may establish tiered rates for users external to the University; however, tiered charge rates must equal or exceed the total cost (direct & indirect costs) to provide the service. Financial Services will conduct a review of the research service center rates annually for adjustments or sustainability.

Fees or rates may not be established solely for generating discretionary departmental income. Research service centers must recover costs on a breakeven basis while accounting separately for revenue generated and the costs to provide the goods and/or services. The academic home department administering the research service center generally will transfer relevant direct expenses (labor/supplies) to the service center to operate and administer the service center. This process may free up home department budgeted funds for repurposing by the home department. If a research service center charges sponsored projects or external federal users, the activity is subject to federal regulation as described in Title 2 Code of Federal Regulations Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.

Research Service Center Email Distribution List

A research service center email distribution list has been established to communicate questions, news, and events. To be included on the distribution list, please contact us.

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