Fee for Service Training

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Controller's Department, Financial Accounting & Reporting
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Fee for Service (FFS) operations are established for the purpose of producing and selling goods and/or services to University departments and/or external customers. Sales must comply with the university's mission, federal uniform guidance and the fair competition policies. Financial Accounting and Reporting (FAR) staff are available to provide guidance on establishing FFS accounts and developing appropriate billing rates that comply with University policies and procedures and federal cost accounting standards.

Customers are categorized as either internal or external for rate development purposes. See definitions below:

Internal: Sales of goods or services to ALL accounts within the University system. Internal customers must be charged the internal rate and billed through KFS using an Internal Billing (IB) or a Service Billing (SB).

External: Sales of good or services to non-University customers. Students and employees of the University are considered to be external customers when purchasing goods and services for personal use and/or educational purposes. External customers must be charged the external rate and billed through Accounts Receivable.

Note: Student fee accounts (special course fees, computer fees, mandatory fees, etc.) are not FFS accounts and are therefore not subject to these policies.

AUTHORIZATION

- Prior to starting a new FFS operation, approval must be obtained via the Account Number Request form. This form, which must include FFS rate development documentation, is available on the FAR website. http://www.controller.iastate.edu/templates/reqacct.pdf.
- If an existing FFS operation plans to offer new goods or services on a recurring basis, the unit must submit the FFS Rate Documentation form for approval. This is a new form, available on the FAR website.

External ONLY – Additional Requirements for Authorization

- Fair Competition Policies
  - External sales activities should (1) be related incidentally to the conduct of the University's primary missions of instruction, research, and public service or (2) exist to provide instructional and laboratory experience for students and incidentally create goods and services that may be sold to students, faculty, staff, and the general public.
  - If competition with the public sector exists and/or the FFS intends to advertise, the proposed service will be reviewed for propriety of the activity and compliance with fair competition policies. FAR will refer the request to Nancy Brooks in Business Services for review and approval. See University Policy Library – Competition with the Private Sector - http://www.policy.iastate.edu/policy/sales/competition/
- Contracts are recommended for all external customers, however contracts are required for any single agreements over $25,000. University Counsel provides contract templates on their website, http://www.universitycounsel.iastate.edu/legal-guidance/contracting/assistance. If using the provided templates and no essential changes have been made, the contract does not require additional review from counsel.
  - If an external entity requests their contract be used, University Counsel must first approve before signing.
- If an external entity needs an IRS W-9 form or a vendor application form signed, contact Bill Cahill in the Accounting Office, 294-5124 or bpcahill@iastate.edu. The university's IRS W-9 form is also located on the Accounting Office's website, http://www.controller.iastate.edu/templates/W9.pdf.
- If a FFS cannot meet the external customer's demand or is unable to fulfill an agreement, the FFS is not allowed to procure supplemental resources outside the university on behalf of the customer.

RATE DEVELOPMENT

- All revenue and expenditures, included in the rate, need to be accounted for within the FFS account.
- Include salaries and benefits for personnel assigned to specific services of the FFS as well as administrative personnel supporting the FFS. Please only include the portion of time assigned to the FFS operation.
- Annual salaries and benefits eligible to include in the FFS rate should be calculated based on the chart below which provides the number of annual budgeted hours per pay base. Also provided in the chart is the fixed benefit rate by pay base, effective July 1, 2016.

Pay Base	Annual Base Hours	Vacation	Sick Leave	Holiday Leave	Annual Budget Hours	Fixed Benefit Rate %
P Base (Full-time P&S)	2,080	(192)	(144)	(72)	**1,672**	34.50%
A Base Faculty (Full-time)	2,080	(192)	(144)	(72)	**1,672**	27.50%
B Base Faculty (9 month appointment)	1,560		(108)	(56)	**1,396**	27.50%
C Base (Grad Asst) - 3/4 time	1,560			(56)	**1,504**	9.80%
C Base (Grad Asst) - 1/2 time	1,040			(56)	**984**	9.80%
D Base (Full-time Post Doc)	2,080	(192)	(144)	(72)	**1,672**	32.90%
Full-time E Merit (ISU employee for 1-4 years)	2,080	(96)	(144)	(72)	**1,768**	45.80%
Full-time E Merit (ISU employee for 5-11 years)	2,080	(136)	(144)	(72)	**1,728**	45.80%
Full-time E Merit (ISU employee for 12-19 years)	2,080	(176)	(144)	(72)	**1,688**	45.80%
Full-time E Merit (ISU employee for 20-24 years)	2,080	(192)	(144)	(72)	**1,672**	45.80%
Full-time E Merit (ISU employee for 25+ years)	2,080	(216)	(144)	(72)	**1,648**	45.80%

- A spreadsheet template is available for calculating salaries and benefits. The template provides three different scenarios: (1) one to one, one employee to one service, (2) many to many, many employees to many services and (3) many to one, many employees to one service. This template is located on the FAR website, http://www.controller.iastate.edu/templates/ffslaborrate.xlsx. The labor template has the annual budgeted hours and benefit rate per pay base preset in the document.

- Other potential costs to include:
  - Supplies consumed in the FFS operations
    - Supplies need to be allocated based on actual consumption per service or product. Examples include individual lab supplies, chemicals, materials, etc.
  - Anticipated repair costs (outside or above and beyond any maintenance contract)
    - These costs should be based on a proven history of specific repairs, not a best guess of unidentified costs.
    - The variance between actual and budgeted repair costs needs to be accounted for in the next year's rate development. If the variance would cause a major fluctuation in the rates, it may be spread over no more than 3 years. Documentation tracking the amortization is required by the FFS. For example, if a FFS incurred an unforeseen repair on a piece of equipment totaling $2,000, this amount could be added entirely to next year's budget or amortized over a longer period (up to 3 years).

RATE DEVELOPMENT cont.

- Service contracts, such as a maintenance on a piece of equipment or software licensing services
  - These expenses need to be allocated over the life of the service contract. For example, if a FFS has a 2 year service agreement for $11,500, the service contract costs for each of the 2 years would be $5,750.
- Shipping costs to send deliverable to customer
  - If the shipping costs are consistent across customers, they may be included in the per unit cost. For example, if the FFS is selling a book, the shipping cost would be consistent and appropriate to be used in a per unit price.
  - If wide cost variations exist because of volume and/or shipping location, shipping costs may be assessed to individual customers. For example, if a FFS is testing grain, each customer is requesting a different quantity, so the shipping cost would fluctuate depending on the size/quantity of the order and be billed to each order.
- Telephone – land lines and long distance calls for directly relatable FFS activities.
- Information Technology – computer costs and monthly IT charges that are necessary to the FFS activities
  - Computer software cost for the FFS operations may be included and can be amortized over 3 years, if the software cost is too high to be included in a single year's budget. Computers totaling $5,000 or more should have an ISU equipment tag and are treated as equipment.
- Administrative costs – travel, subscriptions, office supplies, etc. that are directly related to FFS activities
  - Examples include:
    - An employee who is attending a seminar on a topic that benefits the FFS
    - A subscription to keep current on a specialized field of study that benefits the FFS
- Equipment Depreciation **-** To fully cost FFS rates, the annual depreciation on equipment used to provide goods or services in the operation should be factored into the rate. Equipment is defined as a moveable asset valued at $5,000 or more with a useful life of one or more years. All equipment meeting this definition is recorded in the University's equipment inventory system which is located in the uBusiness tab of AccessPlus. See also, the Equipment Inventory website, http://www.controller.iastate.edu/far/inventory%20control.htm. Please contact Katie Wiegand, kwiegand@iastate.edu or 294-4384, with any questions regarding the equipment inventory system.
  - **Equipment must be purchased on the FFS account for the depreciation to be included in the rate calculation.** Equipment purchases on any other account can be used in a FFS but the depreciation cannot be recovered on the internal rate.
  - The equipment inventory system assigns a useful life to each piece of equipment, based on the asset category, and provides the estimated annual depreciation. This annual depreciation should be used in the FFS rate.
  - In the rare case where a FFS operation determines a useful life is substantially longer or shorter than the University's assigned useful life provided in the equipment inventory system, the FFS may be able to use an alternative useful life in their rate determination only if they receive prior approval from FAR. To obtain approval for an alternative useful life, the FFS must provide justification based on historical experience. Any exceptions to University depreciation schedules must be documented for the life of equipment to ensure excess depreciation is not charged to internal users.

RATE DEVELOPMENT cont.

  - If equipment is used for more than one service, its cost should be allocated to each service so that the total amount doesn't exceed the equipment's annual depreciation. For example, if equipment is used 60% of the time for service A and 40% of the time for service B, its annual depreciation should be allocated 60% to service A and 40% to service B.
  - If the purchase of equipment creates a deficit balance on a FFS account, the depreciation recovery will bring the account to a break-even balance over the useful life of the equipment.
  - Fabricated equipment with a combined total cost of $5,000 or more (even if all individual components are below $5,000) must be reported to Katie Wiegand for recording the asset into the equipment inventory system. See University Policy Library – Equipment Acquisition - http://www.policy.iastate.edu/policy/equipment/acquisition

- Tuition – Tuition expense is allowable but the amount must be proportionate to the graduate student's percentage of their salary expensed on the FFS. Here is a chart for guidance, http://www.ospa.iastate.edu/proposal/preparation/tuition. Tuition expense for undergraduates is not allowed.
- Capital Improvements – Maintenance or renovation project costs for space in which fee for service units operate may be included in FFS rates if the total cost of the improvement budget is less than $100,000. Costs should not be included in the rates until the project is completed and all costs have been incurred. Capital improvements over $100,000 are capitalized and depreciated as part of the building and the depreciation is included in the F&A calculation. The cost recovery of the improvements will need to be tracked to verify recovery does not exceed the cost expensed. These costs are not expected to be recovered in one year. Below is a table of some examples of capital improvements and their useful lives.

Capital Improvement	Depreciable Life in Years
Floor Covering	12
Lighting Electrical	23
Building Renovation	25
Construction Interior	25
Piping Plumbing	23
Shelving	15
Projector Ceiling Mount	10
Cabinets	20
Projection Screen	15

Please note this table does not apply to moveable equipment with an equipment tag number.

Internal ONLY - Additional Guidelines for Rate Development

- All internal customers must be charged the same rates for the same services provided.
- FFS operations are expected to operate on a break-even basis for internal customers. Rates should be based on projected costs (except for equipment depreciation recovery, which must be based on the equipment's original cost).
- Depreciation of equipment purchased with federal funds may not be included in the internal rate.
  - If the equipment has been fully funded by federal funds, the depreciation cannot be included in the internal rate. This is to avoid the potential of charging other federal accounts for using equipment that has already been purchased with federal funds. If equipment was partially funded with federal funds, only the portion funded by the FFS account may be used in the FFS rate.
- Subsidy – FFS operating costs which are paid by another account.
  - If a FFS receives funds to subsidize a specific cost (i.e. supplies), the projected costs will need to be reduced by the subsidy amount. The subsidy will reduce the internal rate for all internal customers. FFS subsidies are only allowed from unrestricted funds: SubFund groups DISC (290 & 292), PIIN (490), RFN (497) and ESP (endowment spending accounts). The subsidy should be accounted for using an Internal Billing (IB) edoc with a revenue object code for FFS Subsidy Intra Inc (0076) on the Income (FFS) side of the transaction and an expense object code related to the expense being subsidized on the expense (subsidizing account) side of the transaction.
  - If a department wants to subsidize the cost of an individual transaction, the cost of the service can be split between the buying account and the subsidizing account. An example subsidy billing is located on page 12. This can be done at the time of the billing, as noted above, or the subsidizing department can process a General Error Correction (GEC) to move costs to the account paying for the subsidy.

External ONLY - Additional Guidelines for Rate Development

- All external customers must be charged a minimum of the internal rate. If your college assesses and collects the 3% administrative fee on external sales, the external rate must also include this cost. If you are unsure of your college's policy, contact your college fiscal officer.
- The external rate for customers may include a profit. It is recommended you charge what the market will bear. This ensures the university is not in competition with the private sector.
- If an operating surplus (revenue in excess of cost) exists from external sales it is required to transfer the surplus from the FFS account into a FFS reserve (292) account annually as part of the rate review process. (292 accounts are a fund series for FFS's to set aside the external surplus.) Documentation must be attached to the edoc to show how the amount was determined. These surplus funds do not need to be factored into on-going rate adjustments. Putting the external surplus into a FFS reserve account (292) allows the funds to be used for various purposes.
  - These 292 funds may be used for any allowable costs, even those that are not directly related to the FFS.
  - 292 funds must follow the same University guidelines as other discretionary accounts. Any purchases must have an ISU business purpose and comply with Regents and ISU spending policies. Goods or equipment purchased with discretionary funds are the property of the University and are not personal property.
- Depreciation of ISU owned equipment, purchased with federal funds may <u>NOT</u> be included in the external rate.

RATE DEVELOPMENT cont.

Below is an example of a simple budget for a FFS offering a single service. The unit of measure is based on hours. There are 2 employees working on the FFS, Joan at 50% and Aiden at 10%, totaling 1,012.8 annual hours (see the labor table below). The current market rate is approximately a 20% markup over the internal rate. Total cost to be recovered to breakeven, $73,541.29 ($18,399.00 expenses + $55,142.29 salaries/benefits).

Estimated Expenses	Cost/Internal Rate	External Rate
Supplies	6,789.00	
Maintenance Contract on Equipment #123457 $2,700 for a 2 year contract	1,350.00	
Shipping	2,198.00	
Deprecation (annual)- Equipment tag #123456	4,250.00	
Deprecation (annual)- Equipment tag #123457	1,706.00	
Deprecation (annual)- Equipment tag #123458	2,106.00	
University 3% administrative fee for external customers	-	Cost is covered by the 20% markup
Total expense (excludes labor and benefits)	18,399.00	
Price per hour of service	$ 18.17	
Labor - Per hour (see table below for calculation)	$ 54.45	
Labor includes administrative time		
Service rate per hour	$ 72.62	$ 87.14

Example of Pooled Average Labor Model: Calculates an average labor rate and is applicable when multiple people with varying labor rates provide the same service but it makes no difference which employee provides the service.

**All items in the gray colored cells will need to be populated. (Employee Name, Pay Base, Salary, Benefit Rate, and % of time/service.)*

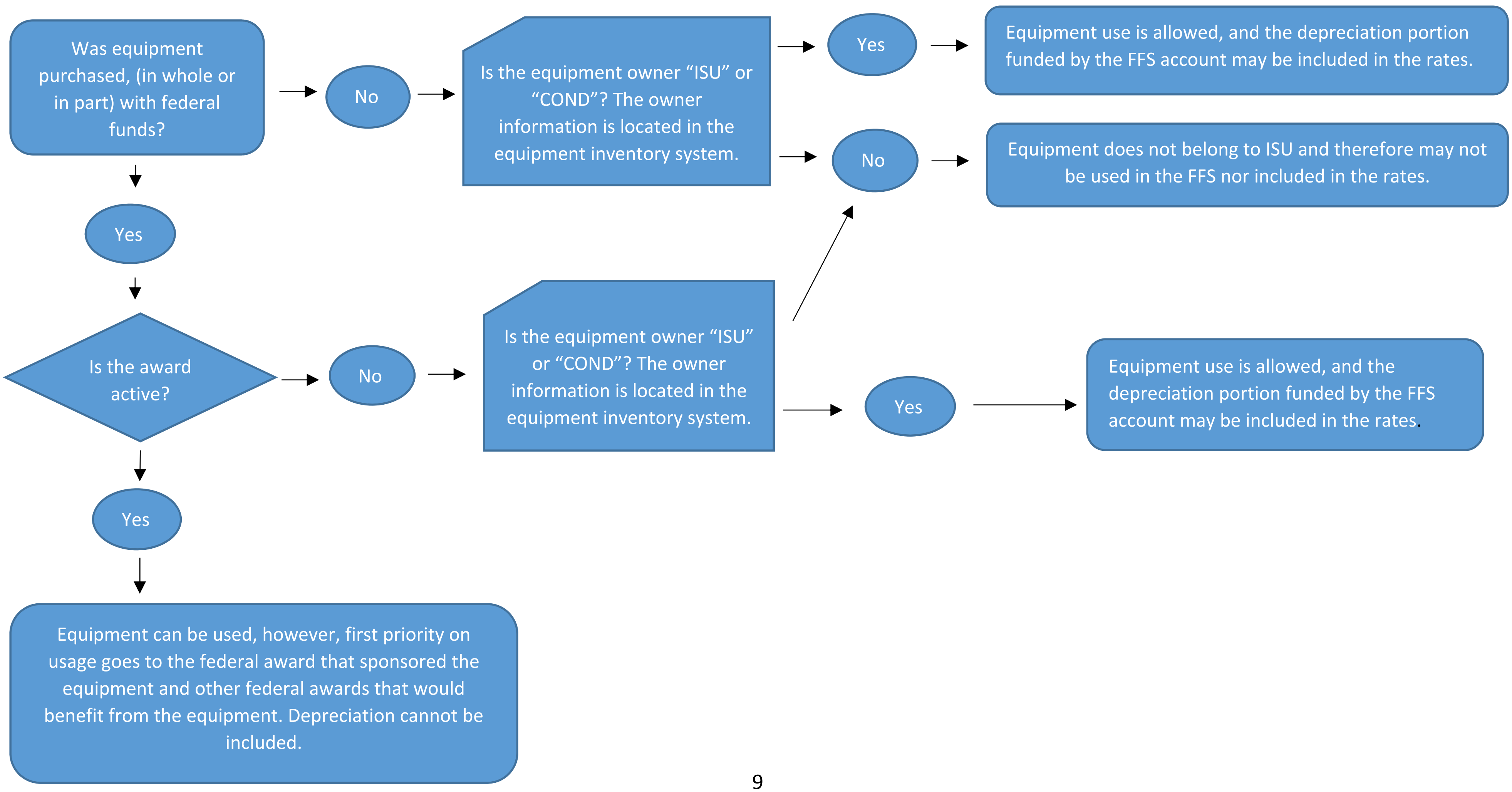
Employee Name	Pay Base (Select from Dropdown) *Click on the cell, in the upper right hand corner the dropdown arrow will appear.	Salary	Benefit Rate %	Total Salary & Benefit		Time committed to FFS	Non FFS Work	Total
Joan Clark	P Base (Full-time P&S)				% of time/service	50%	50%	100%
					Budgeted Hours/Service	836	836	1,672
		72,500	34.50%	97,513	Salary & Benefit Rate	48,756	48,756	$ 97,513
					Per Hour Rate	58.32		
Aiden Matthews	Full-time E Merit (ISU employee for 1-4 years)				% of time/service	10%	90%	100%
					Budgeted Hours/Service	177	1,591	1,768
		43,800	45.80%	63,860	Salary & Benefit Rate	6,386	-	$ 6,386
					Per Hour Rate	36.12		
					Total Budgeted Hours/Service	1,012.80		
		$116,300.00		$161,372.90	Total Faculty Salary & Benefits/Service	$55,142.29		
					Per hour rate	**$54.45**		

EQUIPMENT

- Equipment may be used in a FFS operation and included in the rate, but there are some exceptions as outlined below.
  - FFS funded
    - Equipment purchased directly by the FFS may be used and included in the rate. If the equipment cost was split with another account(s), only the portion paid by the FFS is allowable in the rate.
  - Federally funded
    - The flow chart on the next page illustrates whether federally purchased equipment (in whole or in part) may be used and included in the external rates.
    - Federally purchased equipment is either titled to the university or the federal agency. Equipment is university owned if Owner is identified as "ISU" or "COND" in the equipment inventory system. Equipment with any other owner is not university owned and may not be used in a FFS nor transferred, disposed of, or removed from campus.
    - University titled, federally purchased equipment (in whole or in part) is useable in the FFS operation as long as the original sponsored project need is being met. Most federal agencies require that equipment be retained for continued use on the project throughout the life of the award. Some sponsors reserve the right to transfer title to a third party after the end of an award period.
  - Other funded
    - Equipment purchases funded by an account other than FFS or federally funded may be used in the FFS but <u>may not</u> be included in the internal rate.
- Provide all equipment inventory tag numbers for equipment which will be used in the FFS operation when filling out the Account Number Request form.
- If two or more FFS accounts want to purchase a piece of equipment and use the equipment in each of their FFS operations, the depreciation must be prorated accordingly. All accounts need to be written into the PO or a portion of the equipment expense must be moved (via GEC) to the other account(s) using the equipment (0711) object code on both sides. Each FFS will need to keep detailed documentation showing what they are charging for depreciation, keeping in mind that all accounts combined cannot recover more than the allowable annual depreciation.
- Any equipment funding adjustments need to be done using a GEC within 90 days of the in-service date of the equipment. The in-service date is located in the equipment inventory system.
- One time exceptions will be allowed as follows: If the FFS operation has already included equipment depreciation in its rates for equipment that was not purchased on the FFS account; and if the equipment was purchased on or after July 1, 2015, the equipment can be moved using a GEC to the FFS account. For proper handling of this move, please contact FAR.

Is the use of federal equipment allowed? If so, can it be included in a FFS rate?

(The equipment inventory system is located in the Business tab of AccessPlus. This system provides lots of information on individual pieces of equipment, including the title of ownership and Book Value. Please contact Katie Wiegand, kwiegand@iastate.edu or 294-4384, with any questions regarding the equipment inventory system. To obtain access to the equipment inventory system, please have your supervisor fill out the Administrative Systems Request located on the IT website, https://www.it.iastate.edu/forms/adminsystems.)



BILLING

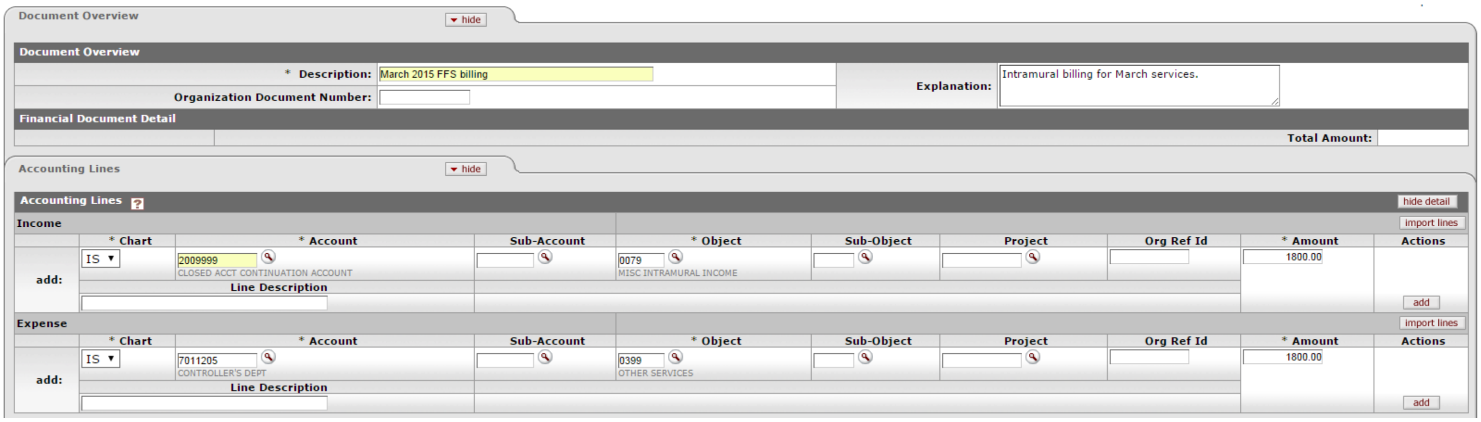
- If 2 or more FFS accounts are providing goods or services to a single external customer and would like to send one invoice for the combined billing, please contact FAR.
- If more than one service exists on the account, please keep track of the revenue and expenses per service for review purposes at the end of the year and for verification that internal rates are at cost and external rates are at the internal rate or higher.
  - Using subaccounts could assist with tracking revenue and expenses for different services offered.
- Billing invoices must include but are not limited to:
  - Date
  - Sold To
  - Requestor Name
  - Business Purpose
  - Expense Object Code
  - Quantity
  - Price Per item
  - Order Number- something for the department to be able to reference

Internal ONLY – Additional Guidelines for Billing

- Internal billing must be done NO LESS than once a month. Weekly billings are strongly encouraged.
- Billings for internal sales should be entered into the ISU accounting system directly via KFS Internal Billing (IB) or Service Billing (SB) edocs or through an intramural feeder process.
- Billing PRIOR to delivery of goods or services is generally not allowed. For pre-approval of an exception, contact FAR.
- If the FFS has high transaction volume and/or owns a third-party software system, the ability to transfer transaction files electronically to the University's financial system (via the intramural feeder process) can be established by working with FAR. This process will include development of centrally retained billing documentation and appropriate data account validation processing prior to release into the University financial system to create an invoice. The account validation process will need to check for invalid and closed accounts. (Transactions fed via the intramural feeder process will post in the accounting system as SBs.)
  - Departments looking to purchase new or updated third-party software system, please contact FAR for assistance in capturing all the necessary elements for invoicing.
- Internal Billing (IB) or Service Billing (SB):
  - IB's route to each buying account for approval. SB's do not route for approval. The ability to initiate SB's requires authorization and is tied to the revenue account. The access request form link is https://www.it.iastate.edu/forms/adminsystems
    - IB Quick Reference Guide, http://www.kuali.iastate.edu/docs/KFS_Internal_Billing_QRG.pdf
    - SB Quick Reference Guide, http://www.kuali.iastate.edu/docs/KFS_Service_Billing_QRG.pdf
  - Attachments should have sufficient billing detail to fulfill university documentation needs for buyers and for audit purposes.
  - Both the IB and the SB have an import option to facilitate larger volumes of transactions.

Internal ONLY – Additional Guidelines for Billing cont.

- An example of an SB edoc is pictured below. All IB/SB's created in KFS need to attach supporting documentation.

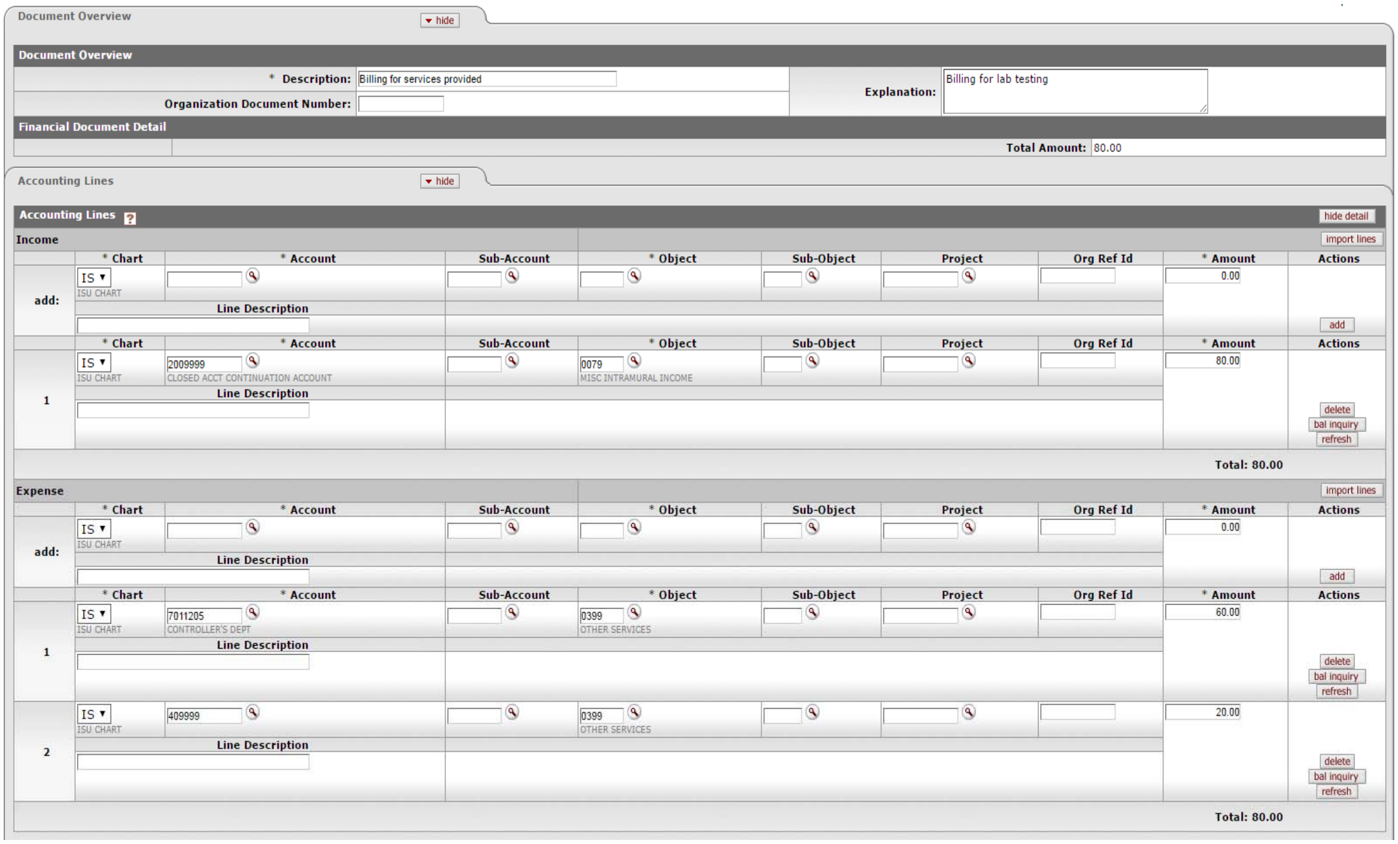


- Use the following matrix to determine the appropriate method for correcting IB and SB transactions:

Scenario		Resolution by SELLER	Alternate Resolution by BUYER
Expense	Seller billed **incorrect buyer account** and/or **subaccount** using an IB/SB	Seller reverses original IB/SB entry (using negative 0079 and negative expense) and rebills correctly using an IB/SB	The buyer could also correct the original IB/SB using a GEC
	Seller billed **incorrect amount** using an IB/SB	Seller reverses original IB/SB entry (using negative 0079 and negative expense) and rebills correctly using an IB/SB	
Revenue	Seller recorded revenue in **incorrect account** and/or **subaccount** using IB/SB	Seller corrects revenue to other accounts using a GEC to correct the revenue side.	
	Seller **redistributes revenue** (0079) to other accounts	Seller redistributes revenue to other accounts using a GEC to correct the revenue side.	Example: CAC redistribution of funding
Buyer Updates	**Buyer decides to make changes** to account, sub account, object, or sub object code after Seller has billed using an IB/SB		Buyer uses a GEC to make changes to the original IB/SB

Internal ONLY – Additional Guidelines for Billing cont.

- o If a department would like to partially fund the cost of a buying account, the FFS can bill the buying account and the supporting account. For example, XYZ department would like to subsidize 25% of their department's purchases from a specific FFS operation. The FFS would bill the buying account and XYZ's subsidizing account, allowing the FFS to recover the full cost of the service expense. Below is an example SB billing for services totaling $80, showing the buying account and the subsidized account for their corresponding portions of the expense.
  - ▪ If the FFS does not have the ability to split a transaction, the buying department can do a GEC for the subsidized portion from the buying account after the charges have been incurred.



External ONLY – Additional Guidelines for Billing

- External billing must be done NO LESS than quarterly. Monthly billings are strongly encouraged.
- External billings must use the University's Central Billing System. Training is required to enter invoice information into the UR system in ADIN. Please note that Accounts Receivable sends statements, not invoices, to customers and their statements provide limited (30 characters) billing details.
- All receivables from external sales must be processed AND received through the ISU Receivables Office, except when payment is collected at the point of sale. ISU Account Receivables website is http://www.ubill.iastate.edu/university-receivables-ur-system

ANNUAL RATE REVIEW

- Each FFS must review its rates on an annual basis.

Internal ONLY – Additional Guidelines for Annual Rate Review

- Any deficit or surplus generated at year-end needs to be included in the next year's rate calculation.
- Below is an example of adjusting the next year's internal rate budget:

Year 1 Budget		Year 1 Actual		Year 2 Budget	
Expenses:		Revenue:		Expenses:	
Salary	12,000.00	170 test	16,433.33	Salary	14,500.00
Supplies	500.00			Supplies	675.00
Depreciation	2,000.00	Expense	15,200.00	Depreciation	2,000.00
Projected Expense	14,500.00	Internal Surplus	1,233.33	Projected Expense	17,175.00
				Subtract Prior Year Internal Surplus	1,233.33
				New Projected Expense	15,941.67
Estimated use is 150 tests				Estimated use is 180 tests	
Price per test	96.67			Price per test	88.56

External ONLY – Additional Guidelines for Annual Rate Review

- Deficits generated should be included in the next year's rate calculation.
- Surplus generated from external revenue can be used to subsidize rates for internal customers or transferred to a FFS reserve (292) account.
  - Here is one example how a FFS can determine their external surplus.

The FFS projected 80% external and 20% internal customers, but at the end of the year the actual percentages were 85% external and 15% internal. The market rate charged to external customers was a 60% markup over costs. For the year in review, total expenditures were $100,000. The FFS total revenue should be approximately $151,000 ($136,000 external and $15,000 internal).

$ 136,000.00	External revenue ($100,000 x 85%) = $85,000 x 1.6.
(85,000.00)	Expenditure portion of the external sales ($100,000 x 85%).
(4,080.00)	University 3% admin fee, if applicable ($136,000 x .03).
$ 46,920.00	External surplus available to be transferred to a 292 account.

RECORD RETENTION

- FFS operations are responsible for retaining all financial and budget records that document the development of rates for goods and services and the actual rates in effect for specified periods of time for a period of no less than 10 years. For Internal Billings and Services Billings, the FFS must also retain transaction detail and supporting documentation. For external sales, the FFS should retain transaction detail and supporting documentation for a minimum of 5 years or as long necessary to enforce the billing. http://records.policy.iastate.edu/view.php?id=259.

DISSOLUTION OF SERVICES

- When a FFS operation ceases to exist, contact FAR for proper method of closure. Remaining balances cannot be spent down from the FFS account, as the FFS has more restrictive guidelines.
- Please note, student fee accounts (special course fees, computer fees, mandatory fees, etc.) are not FFS accounts and therefore should not transfer any balances to a 290/292 account. For assistance regarding these accounts please contact FAR.