Agenda

1. What is a Recharge Center?
2. Functional Responsibilities
3. How to Develop a Recharge Rate
4. Billing for Recharge Goods or Services
5. Surpluses and Deficits
6. Self Monitoring
7. Self Certification
8. Close/Shutdown a Recharge Operation
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10. References, Forms and Contact Information
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What is a Recharge Center?
Rules and Criteria

- Unit providing specific goods or services to a number of campus departments on an ongoing basis. The unit is allowed to recover its costs in providing those goods or services through a charge to its users.

- Some recharge centers may generate revenues from incidental sales or services to individuals or off-campus entities.

- If a recharge activity generates “recharge income” < $50,000 per year, the unit is expected to comply with the University’s recharge policies and procedures, but is not subject to central review.
What is a Recharge Center?

Rules and Criteria

• Services provided should not be readily available from outside sources (Or if they are, there must be overriding economic or ethical issues requiring the University to provide these services).

• Services can be provided to non-campus, non-affiliate entities only if they are unique and support the campus’s academic mission or are not in competition with commercial sources – rates should be fully costed in addition to including a surcharge to recover campus indirect costs.

• Services are provided to multiple departments, on a regular, ongoing basis.
What is a Recharge Center?
Rules and Criteria

- All campus and affiliate users are charged the same rate for the same services performed or goods provided.
  - Rates to affiliates can include a surcharge to cover any administrative full costing assessment.
- Recharge centers must only charge their published, authorized rates.
- Separate costs and budgets must be clearly defined for these activities.
What is a Recharge Center?

Rules and Criteria

- Units should operate at close to break even over a period of time.
- To ensure that the services are necessary and are the best use of departmental/University resources, units should evaluate their services on a regular basis, at least annually.
- Your control unit is your primary contact for assistance in this area.
What is a Recharge Center?
Rules and Criteria

- All recharge activities are expected to comply with recharge policy.
- However, only recharge activities with annual income >$50,000:
  - are required to self certify at least once a year
  - have rates that are posted to the recharge web site http://controller.berkeley.edu/recharge/CurrentRates/index.htm
  - submit requests for rate changes as their business needs demand, subject to control unit and central review.
What is a Recharge Center?

Issues to Consider

- Why do we want to do this?
- Should we be in this business?
- Do we have the expertise to provide this service?
- What are the risks and how will we manage them (e.g. product/service liability, workers comp, etc.)?
- Do we have the time to manage/monitor this activity?
What is a Recharge Center?

Issues to Consider

• Is this service covered by our existing budget (e.g. 19900, 69750 fund sources etc.)?
• How will we determine rates?
• Who are our customers?
• How will we budget for this activity?
• Will we breakeven?
• How will we cover an unforeseen loss?
• How will we monitor the financial status?
What is a Recharge Center?
Issues to Consider

- How will we bill?
- How will we monitor the receivables?
- How will we handle cash receipts: cash, checks, credit cards etc.?
- How will we prepare the recharge journals?
- How will we handle sales tax issues?
- How will we report unrelated business income tax (UBIT)?
- Do we have adequate insurance coverage?
What is a Recharge Center?
Examples of Recharge Activities

- Mail Services
- Chemical Waste Disposal
- Electron Microscope Facility
- Animal Care
- Maintenance Services
What is a Recharge Center?

Examples of Non-recharge Activities

- Customary services within general administration – Central Accounting, Budgeting.
- Two departments share the costs of a photocopying machine equally.
- General, non-identifiable services – general administration fee.
- Auxiliary Services: service to individuals – parking, residential and student services, modem service (see next slide).
What is a Recharge Center?

Auxiliaries

- Provides service to students, faculty or staff and operates at close to break-even.
- Auxiliaries are considered to be self supporting & provide non-instructional support, but not all “self supporting” units are auxiliaries.
- Current Auxiliaries:
  - Residential and Student Service Programs
  - Rec Sports
  - Intercollegiate Athletics (parts of IA)
  - Parking and Transit
  - ASUC Aux
  - Telecommunications-Res Halls
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Functional Responsibilities
Role of the Department

• Overall operation of recharge centers.
• Assures compliance with current University recharge policy.
• Reviews services provided on an ongoing basis.
• Reviews budget, revenue and expenditures on an ongoing basis.
• Reviews rates as business needs change to assure unit’s balances remain within tolerance.
• Files annual self certification form.
Functional Responsibilities
Role of the Control Unit

• Oversees and assists with operation of recharge units.
• Approves all recharge rate changes and annual self certification forms prior to submission to the Controller’s Office.
• Reviews services provided by the recharge centers periodically.
• Assures all units with the control unit submit an annual self certification form.
• Reviews and approved alternate uses of recharge reserve funds (except deficit clearing).
Functional Responsibilities
Role of the Recharge Committee

- Acts in an advisory capacity to recharge centers and campus departments.
- Acts in an advisory capacity for developing University recharge policy and procedure.
- Approves the establishment of all new recharge centers.
- Reviews all surplus or deficit reduction plans and monitors a unit’s progress toward reduction goals.
Functional Responsibilities
Role of the Controller’s Office

• Provides general accounting assistance to the recharge centers such as fund set-up and financial reporting issues.
• Provides training to the campus community.
• Provides binding mediation on all recharge disputes between recharge centers and their customers.
• Provides ongoing fiscal review of the University’s recharge operations.
Topic

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How to Develop a Recharge Rate
Steps to Rate Development

Identify lines of business → Pool costs along lines of business → Identify means of distributing costs

Self Certify ← Develop rates ← Estimate Revenues

Templates for rate development can be found on the recharge web site:
http://controller.berkeley.edu/recharge/Forms/index.htm
How to Develop a Recharge Rate

Basic Formula

**Basic Rate Formula:**

\[
\text{Recharge Rate} = \frac{\text{Estimated Cost of Providing Goods or Service}^*}{\text{Estimated Number of Service Units to be Provided}}
\]

*Costs may need to be adjusted to include allowable surpluses and deficits from prior years or subsidies*
How to Develop a Recharge Rate

Rate Development

- Different services offered within the same unit or department may have separate recharge rates (Separate rates for each class of goods or services).
- Identical goods and services must carry identical prices for any and all campus and affiliate customers.
- Units may charge only the rates posted on the campus recharge website:
  http://controller.berkeley.edu/recharge/CurrentRates/index.htm
How to Develop a Recharge Rate
Cost Pool Development

Include all direct costs

• Costs must be allowable.
• Costs need to be reasonable, i.e. generally recognized as necessary for the operation.
• Costs must be treated consistently i.e. direct v. indirect.
• Costs are identifiable to the recharge unit.
• Costs are reasonably allocable. If allocating a cost to a recharge unit, must be able to assign a cost, or a group of costs, to the recharge pool in reasonable and realistic proportion, that demonstrates the benefit provided.
How to Develop a Recharge Rate

Allowable Costs

Identify costs to be included in cost pool. Allowable costs normally include but are not limited to:

- Salaries, Wages and Fringe Benefits
- Supplies and Services
- Costs of Leased Non-Capital Equipment/Facilities
- Equipment Depreciation
- Administration Costs of the Recharge Unit
- Repairs and Maintenance
- Prior Year Operating Surplus/Loss that occurred through the normal course of business
How to Develop a Recharge Rate

Unallowable Costs

a) Costs of capitalized renovations or leasehold improvements
b) Internal Interest Expense
c) Bad Debts
d) Fines/Penalties (Except in compliance)
e) Inventorial/Capital Equipment Purchases
f) Commencement/Convocation Costs
g) Fund Raising Expense
h) Contingency Reserves
i) Cost Paid by Federal Government
j) Alumni Activities
k) Entertainment (Alcohol, event tickets, flowers, gifts, etc.)
l) Donations/Contributions
m) Memberships/Civic/Community/ Social Org.
n) Abnormal (non-operating) deficits
How to Develop a Recharge Rate
Unallowable Costs

- Direct charges for costs that have been included in an indirect administrative cost pool are unallowable costs to federal customers. Examples of potential areas of risk:
  - Research administration services historically paid from departmental 19900 funds
  - Conference coordination services historically paid from departmental 19900 funds
How to Develop a Recharge Rate

Equipment Depreciation

- Inventoried/capital equipment with useful life > 1 year and value > $5,000 shall be depreciated on a straight line basis.
  - Recommended useful life tables can be found in BETS or at: http://eulid.ucop.edu/index.php
  - Useful lives other than those in the UCOP tables should be noted on the self certification form, question 17 and coordination with General Accounting to possibly add a new asset category.
How to Develop a Recharge Rate
Equipment Depreciation

- Depreciation expense is included as a cost in the rate development, except when:
  - Equipment is funded by the federal government,
  - Equipment is funded by an incomplete, private contract or grant,
  - Equipment is identified as cost sharing to a federal research project.
  - Equipment is used to deliver services to non-registry stem cell projects.
How to Develop a Recharge Rate
Reserve Funds

• Through depreciation entries, a reserve fund is established.
  • Please refer to http://controller.berkeley.edu/recharge/Policies/Rechargepolicy.pdf for sample depreciation journal entries

• Equipment reserve funds should be used to purchase replacement equipment needed for the recharge operation.

• Exceptions are subject to your Control Unit/Dean’s Office approval or the campus Budget Office for deficit clearing.

• A decommissioned recharge unit can use its equipment reserve funds to offset any recharge operational deficit. Residual reserve funds may be retained by the department with Control Unit/Dean’s Office approval.
How to Develop a Recharge Rate

Subsidies

- Subsidies fund a portion of the recharge unit’s total costs which result in lower recharge rates. Multiple subsidies are allowed.
  - Subsidizes included in rates reduce the price for all campus and affiliate users of specific products or services produced by the recharge.
  - Non-campus, non-affiliate users should be charged unsubsidized rates.
How to Develop a Recharge Rate

Surcharges

• In addition to charging fully costed rates, units may assess an additional charge to non-campus customers intended to recover campus indirect costs.
  • Affiliates and auxiliaries are campus customers.
  • Affiliates, however, can be assessed a surcharge up to the current campus administrative full costing amount.
  • Generally, units use the current campus research indirect cost rate (53.5% as of July 1, 2009).
How to Develop a Recharge Rate
Surcharges

• Surcharge funds generated are recorded to a separate fund and are retained by the generating department to be used at the unit’s discretion, generally to defray administrative costs.
  • Coding to a separate fund and account ensures that the balance of the recharge operations fund is not distorted by surcharge income.
  • For recharge units, the administrative full costing assessment will ultimately be posted to the surcharge fund. GAO performs quarterly transfers.
How to Develop a Recharge Rate

Surcharges

• For Educational Activities, code surcharge income to revenue account 46XXX and fund 60050.

• For all other activities, code surcharge income using revenue account 48XXX and fund 66350.
How to Develop a Recharge Rate
Recharge Rate Change Procedure

• Units may charge only the rates posted on the campus recharge website:
  http://controller.berkeley.edu/recharge/CurrentRates/index.htm

• To revise rates, fill out and submit self certification form plus a list of rates:
  http://controller.berkeley.edu/recharge/Forms/index.htm

• Submit to control unit or dean’s office.

• Control unit forwards to recharge committee:
  recharge@berkeley.edu
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Billing for Recharge Goods or Services

Timely Billing

- A recharge center must bill their customers in a timely manner.
  - Within two ledger cycles after the goods or services have been delivered or the project is complete; or
  - Within two ledger cycles after the recharge center has been billed by a third party providing the goods or services.

Generally, a recharge center must not bill in advance of providing goods or services.
Billing for Recharge Goods or Services

Timely Billing

- A revenue center should bill their customers in a timely manner to minimize the risk of non-payment.
  - Best practice is to bill in advance.
Billing for Recharge Goods or Services

Timely Billing

- If the billing schedule cannot be met, immediately contact your customers to negotiate a new schedule.

- If a mutually agreeable schedule cannot be met, the recharge center must contact the Controller’s Office for mediation (recharge@berkeley.edu).
A recharge customer has 60 days from the time a recharge is posted to the general ledger to dispute the charge.

Disagreements regarding the timely review of a disputed item can be referred to the Controller’s Office for mediation (recharge@berkeley.edu).
Billing for Recharge Goods or Services
Uncollectible Recharges

• Uncollectible recharges are unallowable costs.
  • Recharge units must identify a non-recharge chartstring to which these costs are charged.
  • Recharge units may not include these costs in future rate developments.
Billing for Recharge Goods or Services
Statement Format and Content

- Invoices for recharge goods or services must contain the following information:
  (see policy document for complete list):
  - Full chartstring charged
  - Description of goods/services provided
  - Date of service
  - Amount charged
Because recharge centers are subject to periodic review and their charges are subject to audit, each recharge center must retain the following records:

- “Founding” documentation: 5 years after the unit is decommissioned
- Rate development detail: 5 years
- Recharge billing supporting documentation: 5 years
- Recharge center operating costs—see UC retention guidelines: http://www.policies.uci.edu/adm/records/721-11a.html
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Surpluses and Deficits
Recharge Operations Must Break-even

• Break-even occurs when costs of products or services is equal to the recharge income received from customers.

• A recharge center is expected to operate close to break-even over a period of time.

• Monitoring operating revenues, expenditures and fund balances/re-appropriated budget balance is the usual method for determining break-even compliance.
Surpluses and Deficits

Definition of a Large Surplus/Deficit

- A large surplus/deficit defined as: G/L balance (sum of revenues, expenses and budget re-appropriated balance) > 1 month operating expense (rolling 12 month average expenses).

- Should adjust balance for surcharges, liabilities and depreciation.

- If a unit needs to maintain a balance > 1 month operating expense for day-to-day operations, it can seek approval from the recharge committee through the control unit.
Surpluses and Deficits

Deficits

- Unit must develop deficit reduction plan to eliminate out-of-tolerance deficits as soon as possible. Reduction period should not exceed 3 years.
- Deficit reduction plans submissions: Budget Office is restructuring the process—contact Control Unit.
- Deficits outside of tolerance or outside of any approved deficit reduction plan at fiscal year’s end will be subject to the terms of the campus’ deficit resolution policy.
Surpluses and Deficits

Surpluses

- Unit cannot raise rates without a detailed review.
- Within 3 mos of notification, a unit must submit reduction plan to eliminate surplus.
  - Surplus reduction plans are submitted to recharge@berkeley.edu.
- Plan should eliminate the surplus as soon as possible. Reduction period should not exceed 3 years.
- Otherwise, committee will lower rates to eliminate surplus. Unit must use new rates within 30 days of notification.
- Surpluses cannot be transferred to reserve funds.
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Self Monitoring

To calculate the financial status of an operation:

Revenue (4xxxx) (X)
AFC Assessment (4XXXX) X
Recharge income (59000) (X)
Expenses (50000- 58999) X
Add/less Reappropriated Budget Balance X

Total (surplus) / deficit $X

Also consider: Where are you in the business cycle? Does the budget = latest forecast?
Self Monitoring

Units can use BAIRS summary reports to monitor their performance:

- Two Year Actuals Comparison
- Income & Expenses by Org
- Monthly Expense
- Deficit Report

Then use detail reports for further review of problem areas.

Use BAIRS reports to check surpluses, deficits, depreciation entries, unallowable costs etc.
**ACTUALS COMPARISON: THIS YEAR VS. LAST**

**by Fund (summarized)**

<table>
<thead>
<tr>
<th>Fund 64210 - EECS COMP SYST GROUP</th>
<th>Current Year MTD</th>
<th>Prior Year Same Month</th>
<th>Month Difference</th>
<th>Current Year YTD</th>
<th>Prior Year YTD</th>
<th>YTD Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td>Expenses</td>
<td>174,894.98</td>
<td>120,993.86</td>
<td>53,901.12</td>
<td>1,431,948.97</td>
<td>1,218,605.34</td>
<td>213,343.63</td>
</tr>
<tr>
<td>Revenues/Recharge Income</td>
<td>-156,309.78</td>
<td>-48,238.18</td>
<td>-108,071.60</td>
<td>-1,952,630.62</td>
<td>-1,612,788.71</td>
<td>-339,841.21</td>
</tr>
</tbody>
</table>
Current year budget show a deficit. Is this OK?

Looking down the actuals column hints at the current year's performance. Can we rely entirely on this figure?

Carry forward from the previous year.

Cumulative balance including encumbrances.
**Carry forward from previous year.***

**Depreciation**

**Monthly profit/loss**

**Carry forward into the next FY.**
Self Monitoring

- Budget Review
  - All recharge units greater than $10,000 must be permanently budgeted.
  - Permanent budgets should be modified at the end of each fiscal year to adjust for anticipated changes in the expenditure and revenues levels in the coming year, e.g., in-year salary actions that result in account code 58000 entries would need to be addressed in year-end permanent budget actions.
Self Monitoring

- Budget Review (cont’d)
  - All recharge funds must be budgeted in the temporary budget as well.
  - Must make appropriate temporary budget entries to record depreciation.
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Self Certification
When to Self Certify

- In March of each year
- To establish a new recharge center
- To establish new services in an existing recharge center
- To change rates for existing services
- To apply new costing methodologies to existing rates
Self Certification

Unit completes self cert form

Completed self cert is forwarded to control unit

Disapproved self certs

Controller’s Office reviews self cert

Disapproved self certs*

Control Unit reviews self cert

Controller’s Office posts rates to web, if necessary

Approved self certs

Controller’s Office reviews self cert

Approved self certs

No further action

*if disapproved self certs result in the submission of revised rates, billings processed in the interim may require adjustment
Self Certification
Recharge Rate Change Procedure

• Normally within 48 hours of receipt of all required documents in the Controller’s Office, revised rates are posted to the recharge website.
• After posting to the web, recharge centers may start applying new rates.
• Recharge centers should notify customers of rate changes.
• Controller’s Office reviews self certification and advises if rate changes are not acceptable.

(if a recharge center would like rates to be effective after a central review or on a particular date, please indicate as such on the supporting documentation forwarded to the Controller’s Office)
Self Certification
Detailed Review

All self certification forms are reviewed centrally.

• If unit’s revenue > $200,000
  Detailed review – unit must submit detailed proposal every 3 years. Unit can select time period of review.

• If unit’s revenue < $200,000
  May be subject to periodic review by committee.
Self Certification

Detailed Review

• Exceptions to the review process for units > $50,000/yr:
  • A new recharge center
  • New services within an approved recharge center
  • Significant change in rate methodology

Recharge centers or recharge services that are new to the campus must be centrally reviewed prior to posting to the web.
Self Certification
Units Less than $50,000/yr in Income/Revenue

• If annual recharge activity drops below $50,000 in annual recharge income and the reduction in recharge income is permanent, e-mail control unit to exempt from self-certification process.
• After their review, control unit will notify the Recharge Committee (recharge@berkeley.edu) to update recharge records.
• Need not self-certify until $50,000 income level is reached and determined to be permanent.
• Follow recharge policies and procedures as “best practice” operating guidelines.
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Closing a Recharge Operation

• Within 10 days of deciding to close a recharge operation, notify Control Unit/Dean’s Office. Control Unit will forward the request to the Recharge Committee: (recharge@berkeley.edu)

• Advise of date of closure and proposal on how to account for surplus/deficit in the unit.

• If surplus > 1 month operating cost, balance will be refunded to customers on pro-rata basis.

• If surplus < 1 month operating cost, balance is moved to appropriate chart string.

• Must settle balance within 30 days of closure.

• Deficits at fiscal year’s end are subject to the terms of the campus’ deficit resolution policy without the application of a tolerance.
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Common Issues

- How to fund equipment purchases
  - Equipment reserves
  - Gifts/donations
  - Campus or 3rd party loans
  - Operating or capital lease
  - Surcharge income
Common Issues

- Depreciation omitted from rate development.
- Failure to follow billing policies & procedures.
- Adjustments for inventory.
- Established surplus/deficit reduction plan never executed.
- Unallowable costs in rate development.
- Distortion of financial position by surcharge income and/or depreciation income recorded to operations fund.
Common Issues

- Inappropriate allocation basis in rate development.
- Charging unapproved rates.
- Recharge expenses and income recorded to different org-funds.
- Double count support staff (multiple rate units).
- Mandated recharge center services.
- Inappropriate use of surplus balances.
- Stem Cells
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References

- Recharge Web Site (has committee member list)
  http://controller.berkeley.edu/recharge/index.htm
- Recharge Policy Document
  http://controller.berkeley.edu/recharge/Policies/Rechargepolicy.pdf
- Business & Finance Bulletin A-47
  http://www.ucop.edu/ucophome/policies/bfb/a47.html
- Business & Finance Bulletin A-56
  http://www.ucop.edu/ucophome/policies/bfb/a56.html
- OMB Circulars A-21
  http://www.whitehouse.gov/omb/circulars_a021_2004/
References

• Contract & Grant Manual
  http://www.ucop.edu/raohome

• Recharge Billing Policies & Procedures
  http://controller.berkeley.edu/recharge/Policies/billingpolicy.htm

• Deficit Resolution Policy
  http://campuspol.chance.berkeley.edu/policies/deficitresolution.pdf

• Administrative Full Costing Policy
  http://campuspol.chance.berkeley.edu/policies/adminfullcosting.pdf
Welcome to the Controller's Office

At this site, you will find information about the Controller's Office, including its resources and ongoing projects. We hope that you will find your visit to our site both interesting and useful.

Quick Links
- Cell Phone Policy
- Fiscal Close Information
- Effort Reporting
- Financial Reports, Statements, and Schedules
- Recharge Information
- Financial Key Control Requirements (formerly SAS 112) for all UC Berkeley Departments

How Do I?
- Navigate UC Berkeley's financial systems?
- Identify my fiscal responsibilities?
- Find out more about policies that affect my department's operations?
- Obtain access to Berkeley Financial Systems (BFS)?

Services
- Contacts for tax reporting documents
- Faculty loan information
- Recharge to other campus departments
- Reimbursement for travel and entertainment expenses
Recharge Committee Statement of Purpose and Membership

Policies, Procedures, Guidelines
- Recharge Definitions, Background, and Policy (pdf)
- Billing Policies and Procedures
- Depreciation Guidelines
- Mandated Recharge Services by Service and Control Unit (xls)

Recharge Office Hours
Room 641-A University Hall
Every 3rd Monday
10:00am - 11:00am

Send e-mail to Recharge (recharge@berkeley.edu)

Recharge Presentations & Reports (PDF files)
- Process Report and Survey Results, 2005
- Overview Seminar, 2008
- Rate Development Seminar, 2008
- Managing Recharge Units Seminar, 2008
Forms & Templates

- Self Certification Checklist form
  http://controller.berkeley.edu/recharge/Forms/RateChangeSelfCert.xls

- Hourly rate template
  http://controller.berkeley.edu/recharge/Forms/HourlyRateSample.xls

- Mark-up template
  http://controller.berkeley.edu/recharge/Forms/MarkupSample.xls

- Per-item template
  http://controller.berkeley.edu/recharge/Forms/PerItemRateSample.xls
Resources
Where do I get help?

• All recharge related correspondence: recharge@berkeley.edu

• Forms and administrative queries
  Lisa Lozano: llozano@berkeley.edu, 3-6336

• Recharge policy & procedures queries
  Celia Maddox: cmaddox@berkeley.edu, 3-1159
Resources
Where do I get help?

- Accounting and chartstring issues – Contact General Accounting: gao@berkeley.edu
- Tax issues - Contact General Accounting: gao@berkeley.edu
- Budgeting issues - Consult Control Unit
- Should we be in this business? - Consult Control Unit
- Surcharge issues - Consult Control Unit
- BAIRS reporting – BFS/ BAIRS help desk
Resources
Where do I get help?

- Federal allowability issues - Contact Gregg Carr or Celia Maddox
- Deficit resolution policy: Control Unit