



<b>Responsible Department</b>	Tax Department	<b>Effective Date</b>	March 22, 2011
<b>Responsible Person</b>	John Kotwicki	<b>Prior Revision Date</b>	

**Contents**

132.01 Statement .....1

132.02 Roles and Responsibility .....1

132.03 Enforcement and Accountability .....1

132.04 Administration .....2

132.05 Approval .....2

132.06 Review Process .....2

132.07 Guidelines .....2

**132.01 Statement**

From time to time the University may enter into a Service Agreement whereby the University agrees to provide certain services to an outside party in exchange for a fee. These agreements may typically involve research and/or testing related services but could also include facility charges. Such Service Agreements may produce unrelated business income and/or private business use that require monitoring by the Tax Department.

**132.02 Roles and Responsibility**

University departments entering into Service Agreements are responsible for ensuring that the procedures outlined in this policy are followed. The Tax Department is responsible for tracking any unrelated business income and/or private business use associated with these Service Agreements.

**132.03 Enforcement and Accountability**

**132.04 Administration**

Proposed Service Agreements are to be assigned a cost center with a GD prefix. All revenues and expenses associated with the Service Agreement are to be reflected in the assigned GD cost center. The proposed Service Agreement is to be circulated using the attached transmittal form prior to the commencement of the Service Agreement.



**132.05 Approval**

Service Agreements are contracts and authorization follows University signature policy guidelines.

**132.06 Review Process**

This policy is to be reviewed annually.

**132.07 Guidelines**

Proposed Service Agreements are to be issued a cost center with a GD or GX prefix. All revenues and expenses associated with the Service Agreement are to be reflected in the assigned GD or GX cost center. The proposed Service Agreement is to be circulated using the transmittal form prior to the commencement of the Service Agreement.