



1. INTRODUCTION

The University has historically provided central budgets in support of core campus operations. These budgets have changed over time and requests for additional budget resources are intended to follow the University's annual budget process to ensure new resources are allocated to strategic priorities.

Following are the guidelines related to transfer pricing;

1. In general, no internal charges should be made between units and departments in support of routine operations.
2. If units need additional funding to provide core services, the annual budget process should be utilized to request funds.
3. Limited exceptions, as noted in this guideline or approved by the Budget Working Group, may include charges either based on actual costs or provided by an auxiliary service.

2. GUIDELINE STATEMENT

This document provides guidance on when internal charges are permissible and the process to be followed for determining these charges.

Areas where University departments MAY CHARGE for goods or services:

Auxiliary Services

- The auxiliary units should work to provide pricing competitive with market rates; however, the campus units have the option to use non-University services as they deem appropriate. Examples of Auxiliary units include the Morris Inn, St. Michael's Laundry, Notre Dame Conference Center, Athletics, Food Services, Catering by Design, OIT Computer Store and Computer Service Center, DeBartolo Performing Arts Center, Office of Public Affairs & Communications Agency services and the Campus Bookstore.

Research Grants:

- Some research grants allow for direct costs to be charged and the sponsoring agency will reimburse the University for these charges. All costs charged to research grants MUST be based on actual costs and comply with the University's Recharge Centers and Annual Approval of Rates policy

(http://controller.nd.edu/policies-and-procedures/rspa/recharge_centers_and_rates.pdf).

Other acceptable charges:

- University vehicle fleet and golf cart rental
- Long distance telephone service
- Cable television and web/ video conference usage fees
- Specialized software costs
- Facilities:
 - Individual departments or units requesting upgrades or decorating items that are not part of scheduled cyclic maintenance will be given the option of requesting funding through the appropriate survey fund or paying for the upgrade with departmental funds.
- Human Resources – external candidate recruiting/ advertising & specialized training – if external vendors are providing the service
- Student Affairs – Summer housing in support of Alumni Reunion or other summer programs

Permission to add new charges must be approved by the University’s Budget Working Group.

3. RESPONSIBILITIES

Responsible Party	List of Responsibilities
Office of Budget & Planning / Controller’s	1. Communicate changes to the campus units 2. Work with department administrators to implement changes 3. Monitor the impact to campus 4. Consider requests for new services with or without fees

4. CONTACTS

Subject	Office or Position	Telephone Number	Office Email or URL
Guideline Clarification	Linda Kroll, AVP of Finance	(574) 631-9135	
	Andrew Paluf, Associate VP & Controller	(574) 631-6401	
Web Address for this Policy		http://policy.nd.edu	

Practice Aid

	Department/ Unit may be Charged (Same as Current Procedure)	No Charge to Department/Unit
Room & Facility Rentals can be scheduled by internal Notre Dame groups in advance, without cost, and the requesting unit cannot be bumped within 30 days of the event. Charges to non-campus 3 rd party users for use of Notre Dame facilities are allowable.		
Auxiliary facilities: Meeting spaces at Morris Inn & Notre Dame Conference Center (internal campus users only). The campus units can lock in the facility, at no cost, up to 30 days in advance of the event. However, units could choose to pay a fee to lock-in the facility beyond the 30 day period		✓ (Room only)
Academic facility rental: e.g. Geddes Hall, Jordan Hall, Carole Sandner Hall		✓ (Room only)
Athletic facility rental: e.g. Monogram Room, Guglielmino, Club Naimoli		✓ (Room only)
Chargeable facility rentals: All facility rentals to non-campus 3 rd party users	✓	
Professional Services – Labor		
Campus Services: Repairs & maintenance (e.g. broken lock, clogged plumbing), deliveries/ moves & student concession stand set-ups		✓
Campus Services: Official University & departmental Christmas tree set-up and decorating (e.g. Main Building tree). Includes all trees larger than 3 ft. in height		✓
Campus Safety: Alarm monitoring		✓
Office of Information Technologies: Phone and data line connects or disconnects		✓
Human Resources: Staff to host training sessions		✓
Provost Office: Technical staff in support of events in the DeBartolo Performing Arts Center	✓	
Inventory & Supplies:		
Custodial or building supplies ordered by units for their own use (e.g. Athletics and Student Affairs)	✓ (Charged at cost)	

	Department/ Unit may be Charged (Same as Current Procedure)	No Charge to Department/Unit
Supplies (e.g. paint or carpeting) when a department remodels space outside of the normal campus survey or renovations processes/ cycles	✓ (Charged at cost)	
Parts or supplies for standard repairs and maintenance (e.g. broken window, broken lock, plumbing)		✓
Materials for signs (no labor charged) i.e. name badges, desk plates, banners		✓
Materials and parts for security alarms		✓
Specialized locks for rooms outside of customary equipment	✓	
Special Events or Services:		
Auxiliary Services - Food Services, Laundry, Golf Course, Catering, Computer Store & Computer Service Center	✓	
OIT phone service (Long distance charges only – line charges will NOT be charged to the unit)	✓	
Agency Charges (OPAC - web development, photography, & graphic design)	✓	
Damage fines or deposits	✓	
Cost Pass-through items (e.g. contractors/ 3rd party invoices, research re-charges for equipment rental)	✓	
Xerox services (e.g. Procurement, Athletics)	✓	
Postage	✓	
Vehicle fleet/ golf carts	✓	

	Department/ Unit may be Charged (Same as Current Procedure)	No Charge to Department/Unit
Video conferencing charges (e.g. WebEx services)	✓	
Table/ chair services (General Services will provide up to 25 tables and 250 chairs to campus units. All events requiring more equipment (i.e. 25/250) will be referred to a 3 rd party vendor for support.		✓
Kroc Center – charging units for use of Hesburgh Auditorium		✓
Eck Visitor’s Center – charging units for use of the auditorium		✓
Archives – the Archives department will continue to provide BOTH standard service, which includes the care and retrieval of records in support of routine business of the university at no charge to the departments, and fee based custom services. Custom services generally involve research, retrieval, and distribution of materials for special projects. Please see the Archives web page or contact Archives for more information (http://archives.nd.edu/index.htm)	✓	✓
DeBartolo Performing Arts Center – DPAC has multiple venues with sophisticated technology equipment to support the venues. A campus unit requesting to utilize these venues can expect a modest “patron’s user fee” to cover the costs related to supporting these venues. Please contact the DPAC administrative offices for more information on the fees.	✓	
The Finance division will allocates charges to the University buildings for the Ultra Time card systems.		✓
Human Resources allocates charges for drug testing and background checks for new employees		✓