



16.2 Service Centers

Policy Statement

Introduction.

A service center is an operating unit providing specialized services and/or products to one or more University departments. (See definition below. 4.15) The services may range from routine to highly specialized functions. Such a service might be available from commercial sources but, for reasons of convenience, cost, regulatory compliance, quality, or fiscal control, are often provided more effectively through an on-campus unit. Some examples are scientific apparatus repair shops, glassblowing shops, instrument-making shops, mailing services, chemical stores, duplicating services, office-machine repair shops, data processing, central stores, and animal care facilities.

Since service center activities can result in charges, directly or indirectly, to federal sponsored programs post accounting, the University must comply with Office of Management and Budget (OMB) Uniform Guidance. The government monitors the University's compliance with these regulations through the Department of Health and Human Services' (DHHS) Office of Inspector General (OIG) auditors and its negotiators from the Division of Cost Allocation (DCA). Non-compliance with Federal regulations could involve reimbursement to the government and/or penalties.

This policy generally will use the term "service" to refer to both goods and services.

Scope.

Departmental Sales and Services activities are classified into two categories: *service centers* and *sales and services of educational activities*. This policy applies only to the first category (service centers) and includes three types of service centers (see definitions below):

1. Recharge Activities

Activities that range from \$10,000 to \$100,000 (does not require a business plan to be submitted).

2. Service Centers

Activities that is greater than \$100,000.

3. Specialized Service Centers

Note: Department activities that generate less than \$10,000 do not require that a separate account to be established.

The Application Process:

1. Service Center Funding

Funding for start-up costs for any service center must be agreed to and provided prior to commencing the activity. This includes funds for required equipment and inventory, plus funds to finance receivables and losses during the early stages of operation. Ideally, start-up funds would be agreed to and provided by the department, college, or vice president. This support indicates that the activity is important to the university's mission. Service center start-up funds may also be provided via a loan from central university sources.

2. Departmental Approval

Requests for new accounts, including business plans, and the "Request for Account Addition/Change" form (http://www.busfin.uga.edu/forms/accounting_request.pdf) will first be reviewed and approved by the responsible department. If approved and adequate funding for start-up costs has been identified, the request will be forwarded to the Accounting Department.

3. **Assessing the Viability of the Activity**

There must be reasonable assurance that service centers will be successful and generate the necessary revenues required to cover operating costs. For that reason these new activities need complete support from the responsible department head and college dean/director and/or appropriate vice president. Departments and colleges will be expected to cover net losses or failed operations.

4. **Approval Process**

Service centers will use departmental sales accounts (operation code D) to account for their activity. Requests for new accounts required for the establishment and operation of a service center will be considered by the Accounting Department and may require the preparation and submission of the following information for approval:

4.1. Departmental Approval

All forms, plans, and documentation submitted to the Accounting Department must have the approval of the sponsoring Department Head.

4.2. Account Request Form

(The account request form may be downloaded from (http://www.busfin.uga.edu/forms/accounting_request.pdf). The Account Request Form must be completed, with all required reviews and signatures.

4.3. Business Plan

Including funding, income, other revenue support sources, expenses, equipment depreciation, budget, working capital reserve (see definition) purposes and funding, and billing rate calculations for each customer type.

4.4. Other issues to be addressed in documentation

4.4.1. Unfair Competition

Describe the benefits to the University of establishing the proposed service center rather than acquiring the services directly from commercial sources. Explain the business practices that will be employed to avoid unfair competition with commercial enterprises which offer the same services.

4.4.2. Unrelated Business Income Tax (UBIT)

Explain the relationship of the service unit to the pursuit of the University's missions. The University discourages any activities which are unrelated to the University's mission, as such activities might require the University to pay taxes on related earnings.

4.4.3. Environmental Health and Safety considerations

Identify the nature of any hazardous materials, controlled substances, or other products that may pose a handling, storage, or disposal hazard which are covered by any regulatory requirements. Identify any procedures, structures, or devices that may pose hazards to property or personnel.

4.4.4. Compliance with practices and standards

All applicable compliance issues, such as animal care, ethics, human subjects, must be identified and the methods for compliance with those standards must be described. The costs of meeting compliance standards must be included in the business plan.

4.4.5. Availability of similar services from other University service centers

Identify where similar services and products are available from other service centers. Explain the benefit and necessity of establishing a new service center, rather than using the services of existing service centers.

4.4.6. Long term need and viability

Estimate the length of time that the proposed service center will need to be in operation. Consider what factors or events could obviate the need or viability of the service center. (The planned business life of all service centers must exceed a contiguous 12 months)

4.5. Additional Reviews

The following reviews may be required for new accounts. The Accounting Department will determine and forward the application for any necessary reviews, comments and approvals.

4.5.1. Environmental Safety

For all new departmental service center accounts dealing with hazardous or radioactive materials, special review and written approval is required by the Environmental Safety Division to ensure proper procurement, delivery, inventory management, staff training, handling, and disposal.

4.5.2. Unrelated Business Income Tax (UBIT)

The University discourages any activity not related to its mission. All new service center account applications will be reviewed for potential Unrelated Business Income Tax liability by the Controller's Office. Both the State of Georgia and the federal government require that tax-exempt organizations, including the University System of Georgia, pay tax on income derived from "unrelated business activities." For an activity to be considered an "unrelated business activity," it must be (1) a trade or business, (2) conducted regularly, and (3) not substantially related to the University's tax-exempt purpose.

4.5.3. Unfair Competition

Service center account applications will also be reviewed by the Accounting Department to ensure that proposed activities do not violate the University System of Georgia Board of Regents policy 711.01

4.5.4. Compliance Officers

Whenever activities of a proposed service center are subject to compliance standards, the application will be forwarded to the appropriate University Compliance Officer for review.

General Policies & Procedures

The University's financial policies and procedures for service centers are described in the following pages. These are not intended to answer all questions regarding the operation of these activities. The Accounting Department is available to address the more detailed aspects of operating a service center.

1. Departmental Responsibilities

Departments and colleges must thoroughly review and analyze proposed service center activities prior to submitting requests to the central administration

Managers of service centers are expected to comply with the University's policies and procedures.

Individual departments are responsible for any disallowance, fine, or penalty for failure to comply with these policies and procedures

Departments and colleges are required to assume financial responsibility for failed activities.

2. University Mission

All service center activities must either support or relate to the University's instruction, research, or public service and outreach missions.

3. Multiple Customers

Unless otherwise approved, service center activities, including Recharge Activities, must provide goods or services to multiple customers. If only one customer is served, costs will be charged directly to the benefiting activity.

4. Budgets and Business Plans

4.1. Annual Budget

Each account manager is required to prepare an annual budget. Budgets should be based on a sound estimate of projected revenues and expenditures. Estimates should be based on historical data and expected changes having an impact on the account activity (e.g., increased customer base). Each account holder is responsible for input into the University's budget system.

4.2. Annual Business plan

The business plan will address key financial issues to demonstrate that the activity can be operated at break-even status, and will include customer definitions and a pricing (billing rate) strategy by customer type.

The plan will be based on careful analysis of the activity's potential to generate revenues and to manage expenditures within those revenues and include an assessment of continued marketability of the activity beyond twelve months. In addition to identifying expenses required to deliver the goods and services, the business plan will include anticipated equipment and inventory purchases, Working Capital purposes and funding plans, and depreciation of capital equipment. (The Accounting Department will assist in formulating depreciation schedules for capital equipment, which must be included in the business plan.)

Activities unable to operate at a break-even status must identify sources of subsidized funding.

5. Billing Rates

Billing rates will be computed and documented annually as a part of the service center's business plan. The Accounting Department will review a random sample of Service Center Billing Rates each year. The rates should be based on a reasonable estimate of the direct operating costs of providing the services for the year and the projected number of sales units for the year. They should logically represent the type of service provided and be reviewed at least every six months.

Adjustments will be made when necessary and documented in a revised business plan.

5.1. Multiple Services

If a service center provides different types of products and services to users, separate billing rates must be established for each service that represents a significant activity. Managers must approximate costs, revenues, surpluses, and deficits for each service. The surplus or deficit related to each service should be carried forward as an adjustment to the billing rate for that service in the following year or the next succeeding year. The surplus from one service may be used to offset the deficit from another service only if the mix of users and level of services provided to each group of users is approximately the same.

5.2. Cost Allocations

When cost allocations are necessary, they should be made on an equitable basis that reflects the relative benefits each activity receives from the cost. For example, if an individual provides multiple services, an equitable distribution of his or her salary among the services can usually be accomplished by using the proportional amount of time the individual spends on each service. Other cost allocation techniques may be used for service center overhead, such

as the proportional amount of direct costs associated with each service (including equipment depreciation), and in the case of Specialized Service Centers, the space utilized. (See definitions of service center categories above.)

5.2.1. Recharge Activities

Depending on the specific circumstances involved, there may be three categories of costs that need to be allocated: (a) costs of goods sold, (b) costs that are directly related to providing the services, such as the salaries of staff performing multiple services, and (c) overhead, if applicable.

Note: By definition, recharge activities are small and should not require significant departmental administrative support. If a recharge activity requires significant administrative support, it should be classified as a Service Center under section.

5.2.2. Service Centers

When separate billing rates are used for different services provided by a service center, the costs related to each service must be separately identified through a cost allocation process. Cost allocations will also be needed if a cost partially relates to the operation of a service center and partially to other accounts of a department operating the service center. Depending on the specific circumstances involved, there may be three categories of costs that need to be allocated: (a) costs of goods sold, (b) costs that are directly related to providing the services, such as the salaries of staff performing multiple services, and (c) service center overhead.

5.2.3. Specialized Service Centers

Cost allocations must include those required for service centers and indirect costs associated with the operation of the specialized service center, including University Facility and Administrative Costs.

5.3. Rate Equality

5.3.1. Documentation and record keeping

Records must be retained for evidence of the application of uniform, consistent rate equity as described below for each customer type served by a service center.

5.3.2. University Users

All University of Georgia users paying from University accounts will be charged for the services they receive and be charged at the same rates for the same services.

5.3.2.1. Special rates for special services

This requirement for "same rates for same services" does not apply to alternative pricing structures related to the timeliness of service, quality of service, or special convenience of access to services. Pricing structures based on high volume work, volume discounts, special orders for non-stocked products, expedited or special delivery, special vendor discounts, and surplus inventory reductions, etc., are acceptable, provided that they have a sound management basis, do not result in recovering more than the actual costs of providing the services, and are equally available to all users who meet the criteria.

5.3.3. External Users

Service centers, not including Recharge Activities, may provide services to non-university users.

5.3.3.1. External Rate

An external rate will be established for external users to include, in addition to the direct costs, indirect costs such as building/room depreciation (space used), equipment depreciation, utility services, and departmental administration.

5.3.3.2. Georgia Sales and Use tax liability

Service centers should also be aware that sales of goods for ultimate consumption to individuals or profit-oriented businesses must collect Georgia sales and use tax, which will be remitted to the Georgia Department of Revenue. Questions about sales and use tax should be directed to the Accounting department at 706-542-1197.

6. Break Even Requirement

The aggregate of the billing rates will be designed to recover the direct operating costs of service centers plus related service center activity overhead on an annual basis. No costs other than the costs incurred in providing the services will be included in the billing rates. The costs will exclude unallowable costs and be net of applicable credits.

7. Performance Monitoring

Actual costs and revenues will be reviewed by service center managers at the end of each month and at the end of the fiscal year. Deficits or surpluses will be carried forward as an adjustment to the billing rates of the following year or the next succeeding year.

8. Customer Billing

8.1. Bill only for services delivered

Services must be billed after the service has been rendered.

8.2. Timely cost accounting

The costs allocated to the delivery of the services must be accounted for in a timely manner, as they are incurred, and during the fiscal year in which they are incurred.

8.3. Timely revenue accounting

The revenue associated to the delivery of the services must not be accounted for until the services are delivered, even when they are delivered in a fiscal year following the encumbering of the customer's funds.

8.4. Timely billings

Billings must be timely and adequately documented. Under normal conditions, billings will be processed monthly.

8.5. Receivables

Receivables must be controlled and reconciled. Specifically, staff who updates the account receivable records should not process or have access to the corresponding cash receipts.

The University of Georgia currently accepts four major credit cards (MasterCard, Visa, Discover and American Express) for payment of services rendered and goods sold. Any authorized University unit wishing to accept credit cards as a form of payment should contact the Bursar's Office.

8.6. Cash receipts

Cash receipts will be deposited on a timely basis, in accordance with University procedures and timelines established by Finance and Administration.

8.7. Prepayments

Prepayments are not allowed between Service Centers and other University departments but are allowable for external users who may need to prepay.

8.8. Direct Charges (Tickets)

University customer billings should be processed with an intra-university direct charge and payment processes.

9. Fiscal year accounting

The centers will operate in accordance with the University's fiscal year. Service centers should handle year-end billings consistently each year to assure that twelve months of revenue are associated with twelve months of incurred costs.

9.1. Year-end revenue from external users

Some year-end billings may need to involve accounts receivable or unearned revenue (deferred income), which can be recorded at the end of a fiscal year if the related transactions are appropriate and can be justified. A letter requesting unearned revenue or accounts receivable to be posted will be submitted to the Accounting Department the week before fiscal year cutoff.

10. Accurate Assignment of Costs

Costs charged to service centers must be reasonable and necessary to the operation of the activity. Costs must be accurately assigned to benefiting activities.

11. Equipment Depreciation

Depreciation cost is based on the acquisition cost of the equipment; not replacement cost. Equipment will be depreciated over its useful life. Depreciation schedules for specific items of equipment may be provided by the Accounting Department.

11.1. Equipment Depreciation in Billing Rates

If a service center's scientific equipment is eligible for utilization of a Working Capital Fund, annual depreciation costs should be used to establish service center billing rates. Including equipment depreciation in the billing rates will generate funds to recover the cost of the equipment and charge customers their proportional share of the cost of the equipment.

11.2. Using Equipment Depreciation

The costs of depreciation may be used to purchase replacement equipment within the same fiscal year of depreciation or may be used to fund a service center's Working Capital Fund.

12. Inventory Management

If a service center sells products and has a significant amount of stock on hand, inventory records must be maintained in accordance with UGA Policy for Inventories-Stores and Merchandise for Resale.

12.1. Accounting for significantly valued inventory

If the value of the inventory is expected to exceed \$50,000 at any point in the year, a formal accounting of the inventory must be maintained.

12.2. Annual inventory

A physical inventory must be taken at least annually and reconciled to the inventory records. Inventory valuations may be based on any generally recognized inventory method (e.g., first-in first-out, last-in first out, average cost, etc.). It is recommended that the average cost method be used.

12.3. Inventory management practices

Activities with consumable inventories must utilize appropriate inventory management practices. At a minimum this will include the use of appropriate valuation methods and safeguarding practices.

13. Corrective Action Plans

At the end of a fiscal year or activity cycle, Finance and Administration will notify managers of activities with fund balance deficits or surpluses that require a corrective action plan. Departments and colleges are responsible for resolving deficit balances within their area.

Corrective action plans will include the anticipated time frame to resolve the deficit, or surplus, potential investment in the Working Capital Reserve (for surpluses), potential funding support (for deficits), and any revisions to the billing rate calculation. Time frames will include a plan to be executed beginning no later than March of the current fiscal year through the next fiscal year.

13.1. Possible corrective actions include:

13.1.1. Deficits

13.1.1.1. Increasing the billing rate

Billing rates may be increased to a level that will recover the deficit over the period of the anticipated time frame from a customer base consistent with the activity that generated the deficit.

13.1.1.2. Reductions in operating cost

Operating costs (supplies, personnel, etc.) may be reduced to a level that will resolve the deficit of the period of the anticipated time frame and/or to reflect the current customer base demands for services.

13.1.1.3. Funding or loan

Funds from other accounts within the department or college may be used as a subsidy or loan to resolve the deficit.

13.1.1.4. Ending the activity and closing the account

The department or college will need to identify an account(s) to fund the remaining deficit.

13.1.2. Surplus

13.1.2.1. Decrease billing rate

Billing rates may be decreased to a level that will return the surplus over the period of the anticipated time frame from a customer base consistent with the activity that generated the surplus.

13.1.2.2. Deposit in Working Capital Reserve

If the equipment used by the service unit qualifies, then surplus may be deposited in the Working Capital Reserve, in accordance with the policy for funding those reserves.

14. Working Capital Reserve.

14.1. Purpose

The Working Capital Reserve Account is limited to the funding of scientific capital equipment acquisitions and physical plant improvements related to the installation and use of equipment in service centers, including equipment maintenance and repair.

14.2. Creating Working Capital Reserve Account

A service center may apply for creation of an Equipment Reserve Account during the annual budgeting process and during the fiscal year. The annual business plan must include the purposes of working capital reserves and estimates of the amounts to be reserved for each purpose.

14.3. Limits of Funding a Service Center Working Capital Reserve

14.3.1. Maximum allowed for a service center

The maximum amount allowed to be placed in the reserve for a single fiscal year will be 20% of the annual revenues of the service center. In no circumstance may the amount placed in reserve for a fiscal year plus the service center's expenses that year exceed revenues for that year.

14.3.2. Maximum allowed for the University

The total amount that the University may have in this reserve is \$5,000,000.

15. Transfer of Funds Out of Service Centers

It is not appropriate to transfer funds out of a service center account to other University funds or accounts.

16. Record Keeping

Separate records and accounts will be maintained to document the actual direct operating costs of providing the service, revenues, units of serviced provided, billings, collections, and the annual surplus or deficit.

Activities that make specific charges for the use of equipment (hours times rate) will utilize usage logs to verify use for future audits.

Reason for policy

Since service center activities can result in charges, directly or indirectly, to federal sponsored programs post award accounting, the University must comply with Office of Management and Budget (OMB) Uniform Guidance.

These policies and procedures have been established to achieve three goals:

1. Establish consistent business practices

The OMB Uniform Guidance requires that all service units at the University operate using consistent business practices in the treatment of revenues, costs, pricing, and reporting.

2. Comply with federal government regulations

University activities that charge sponsored programs under federal government sponsored programs post award accounting are required to adhere to certain government regulations. This policy translates those regulations into business practices which can be more easily understood by departments and monitored by the Administration.

3. Comply with other standards and regulations

3.1. Generally Accepted Accounting Principles,

3.2. State of Georgia Policies,

3.3. Best practices

Additional contacts

Celise Elder celder@uga.edu

Policy definitions

Accounting Department

The Accounting Department within Finance and Administration has been designated oversight responsibility for service centers. The Accounting Department is referred to throughout this policy. The Accounting Department will review and monitor service center accounts for compliance with OMB Uniform Guidance and assist departments with development of service center rates.

Applicable Credits

Applicable credits are transactions that offset or reduce costs, such as purchase discounts, rebates, allowances, refunds, etc. For purposes of charging service center costs to federally-sponsored programs, applicable credits also include any direct federal financing of service center assets or operations (e.g., the direct funding of service center equipment by a federal program).

Billing Rate

The billing rate is the amount charged to a user for a unit of product or service. Billing rates are usually computed by dividing the total annual cost of a service by the total number of billing units expected to be provided to users of the service for the year.

Billing Unit

The billing unit is the unit of service provided by a service center. Examples of billing units include hours of service, animal care days, tests performed, machine time used, etc.

Deficit

A deficit is where the costs of providing a service exceed the revenue generated by the service during a fiscal year.

Departmental Sales and Services (DSS Accounts)

Business activities that may be categorized as one of two distinct classifications: 1) *Service Centers* and 2) *Sales and Service of Educational Activities*. The classification of the DSS activity depends on the basis of the activity, its relation to the education process, and its relationship to the consumer. Refer to the **Departmental Sales and Service Accounts policy** which is not covered by this policy.

Depreciation

Depreciation is the systematic allocation of the cost of a capital asset over the period the asset is expected to be used.

Direct Operating Costs

These include all costs that can be specifically identified with a service provided by a service center. These costs include the salaries, wages, and fringe benefits of university faculty and staff directly involved in providing the service; materials and supplies; purchased services; related travel expenses; equipment rental or depreciation; interest associated with equipment acquisitions; etc.

Equipment

See UGA Policy: Property Control: **Equipment Criteria**. Equipment is a movable tangible asset to be used for operations, the benefits of which extend beyond one year from date of acquisition and rendered into service.

Generally Accepted Accounting Practices

These are standards for continuously tracking and reporting the values of a company's, individual's, or government's assets and liabilities. To a very large extent, they are the standards that have been developed by the accounting profession in the United States.

Internal Service Center Overhead

All costs that can be specifically identified with a service center, but not with a particular service provided by the center, such as the salary and fringe benefits of the administrative service center director or related administrative support personnel.

Recharge Activities

These are activities that are established to provide services to customers within a college or department versus a Service Center which has a university-wide mission. A Recharge Activity has annual activities greater than \$10,000 but less than \$100,000.

Sales and services of educational activities

Refer to **Departmental Sales and Services Accounts Policy** which is not covered by this policy.

Scientific Equipment

This is capital equipment used in scientific instruction, scientific research, or used to fabricate instruments, chemicals, or other materials used in scientific instruction or research.

Service Center

A departmental sales business unit established for the purpose of providing goods and services to university departments, and only incidentally to customers outside the university. Service centers offer goods and services that are unique, benefit the effectiveness of the University when conveniently available, require special control, are subject to federal and/or state regulations, or are not readily available from external sources. As defined in this policy, there are three types of service centers: Recharge Activities, Service Centers, and Specialized Service Centers.

Specialized Service Center.

This is a service center with highly complex or specialized facilities and which are required by a very limited number of research activities. Any service center which meets all four of the following criteria must be classified as a Specialized Service Center:

1. Revenues and expenses

The facility incurs substantial annual expenditures and charge-out volume of \$1 million or greater.

2. Substantial Indirect Costs

If the indirect costs were included as part of the University's overhead pool, those costs would "materially" affect the University-wide overhead rate.

3. Specialized Services

Its services are not easily available from external vendors.

4. Services provided to very limited set of users

Its services are required in support of a very limited number of research activities.

Surplus or Operating Surplus

This is the amount where the revenue generated by a service exceeds the costs of providing the service during a fiscal year.

Unallowable Costs

These are costs that cannot be charged directly or indirectly to federally sponsored programs. These costs are specified in OMB Uniform Guidance. Common examples of unallowable costs include, but are not limited to, alcoholic beverages, bad debts, charitable contributions, entertainment, fines and penalties, goods and services for personal use, interest (except interest related to the purchase or construction of buildings and equipment), and contingency reserves.

Unearned Income

Unearned income is revenues received but not yet earned, such as payments in advance of service or product delivery. (Example: registration fees.)

University Facility and Administrative Costs

Facilities and Administrative Costs, also called “indirect costs”, are the costs of selected administrative and supporting functions of the University. University indirect costs consist of administration and general expenses, such as executive management, payroll, accounting and personnel administration; operations and maintenance expenses, such as utilities, building maintenance and custodial services; building depreciation; administrative and supporting services provided by academic departments; libraries; and special administrative services provided to sponsored projects.

Working Capital Reserve

An account administered by Accounting on behalf of Service Centers for the purpose of funding the purchase, maintenance, and repair of scientific equipment used by the service center.

Responsibilities

Responsible University Senior Administrator: Vice President for Finance & Administration

Responsible University Administrator: Associate Vice President for University Business and Accounting Services

Policy Owner: Accounting

Policy Contact: Celise Elder/ celder@uga.edu

Policy Contact Phone Number: 706-542-8951

Record Retention

For expenditures processed with grant funding, all documentation should be retained for the life of the grant, plus seven (7) years. [[Research Grant Records 0472-09-006](#)]

For all other expenditure types, records may include but are not limited to: check requests, purchase orders, invoices, journal vouchers, departmental requisitions, justifications of purchases, payment authorizations, reports of receipt of goods or services, and related documentation and correspondence. Retention is five (5) years. [[Accounting Records 0472-03-001](#)]

Related information

Accounts Receivable: http://www.busfin.uga.edu/accounts_receivable/index.html

Cash/Check Handling Instructions: http://www.bursar.uga.edu/cash_check.pdf

Credit/Debit Card Processing: http://www.bursar.uga.edu/credit_card_sales.html

Foreign Checks/Drafts: http://www.bursar.uga.edu/foreign_check.pdf

Deposit Transmittals: http://www.bursar.uga.edu/deposit_transmittals.pdf

Vendor ACH or Wire Information: http://www.bursar.uga.edu/vendor_ach_wire.pdf

Electronic Funds Transfer (Wire/ACH): http://www.bursar.uga.edu/elec_funds_transfer.pdf

Returned Checks: http://www.bursar.uga.edu/returned_checks.html

Carry Forward Request Form and Instructions: <http://www.busfin.uga.edu/forms/dss.pdf>

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Policy Dates

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Date of Last Review:

Date of Approval:

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