



**RESOLUTION TO MODIFY  
CHARGEBACKS POLICY, 3356-3-12**

**WHEREAS**, University Policies are being reviewed and reconceptualized on an ongoing basis; and

**WHEREAS**, this process can result in the modification of existing policies, the creation of new policies, or the deletion of policies no longer needed; and

**WHEREAS**, action is required by the Board of Trustees prior to replacing and/or implementing modified or newly created policies, or to rescind existing policies.

**NOW, THEREFORE, BE IT RESOLVED**, that the Board of Trustees of Youngstown State University does hereby approve the modification of the University Policy stated above and attached hereto.

### **3356-3-12 Chargebacks.**

Responsible Division/Office: Finance and Business Operations  
Responsible Officer: VP for Finance and Business Operations  
Revision History: December 2010; December 2015;  
December 2020; December 2025  
Board Committee: Finance and Facilities  
**Effective Date:** **December 11, 2025 (reviewed, no changes)**  
Next Review: 2030

---

- (A) Policy statement. The university is committed to financial accountability. In certain instances, chargebacks provide an effective method by which to ensure financial accountability and the appropriate allocation of costs.
- (B) Purpose. To establish a policy to create, modify and authorize chargebacks and related processes.
- (C) Definitions. “Chargeback.” The allocation of costs by charging departments for certain goods or services that have been provided by another department. Chargebacks are a way to control and allocate costs and not a mechanism for increasing the operating budget for departments providing goods and/or services.
- (D) Parameter.
  - (1) Certain departments on campus need resources to perform certain functions, to provide specific services and/or materials. In some cases, resources are provided to departments so that they may provide goods and/or services to other departments. The cost of certain goods and/or services may be charged back (i.e., billed) to the departments that request the goods and/or services.
  - (2) Chargebacks for auxiliary overhead and employee fringe benefits are excluded from this policy.
  - (3) Authorized chargebacks shall be included in the university’s operating budget as adopted by the board of trustees.
  - (4) The vice president for finance and business operations shall

establish procedures and guidelines for chargeback processes.

- (5) The establishment of new chargebacks and the modification of existing chargebacks should be approved prior to implementation and as part of the annual budget process.
- (6) Chargebacks may be assessed only by departments that have been approved and designated to do so. Only the financial managers of these departments may authorize chargebacks.
- (7) A chargeback may be assessed when the goods and/or services are requested by the department receiving the goods and/or services. A chargeback also may be assessed when essential services are provided, even for services not explicitly requested (i.e., police security services for an event on campus).
- (8) Chargebacks should reflect the direct cost of the goods and/or services provided. The department providing goods/services should be able to clearly demonstrate and document how the chargeback is calculated.
- (9) Exceptions to this policy may be approved by the president or his/her designee.