A Reimbursable Services Agreement (RSA) is the most frequent instrument for procuring services from the State of Alaska or for the State of Alaska to obtain work from the University of Alaska.

A RSA may be either restricted or unrestricted; a single RSA cannot be both. Each RSA, including subsequent amendments is unique and requires a separate Agency Document Number (ADN). RSAs provide a general overview (scope of work) and a line-item budget to support the scope of work. The RSA also includes some terms and conditions and the source of funding for the project. RSAs (SOA/OMB form 02-98) require the signature of the Authorized Organizational Representative (UAS Chief Budget Officer) before project work can commence.

**UA Board of Regents Policy: P05.01.035 Reimbursable Service Agreements**

A. All agreements between a state agency and the university shall be considered a contractual relationship. Certain agreements that involve the transfer of funds shall be documented on, or accompanied by the official state Reimbursable Services Agreement (RSA) form, documenting the fund transfer in accordance with procedures established by the chief finance officer and the State of Alaska. Accounting for encumbrances and revenues associated with RSA’s shall be in accordance with procedures established by the chief finance officer.

B. The indirect cost overhead recovery rate on agreements between a state agency and the university shall be:
   1. the rate approved by the State of Alaska and the university for all contracts;
   2. the rate approved by the university and the federal government; or
   3. such other rate approved in advance by the chief financial officer for the MAU.

**Operating Appropriations**

Most commonly, RSAs between the State of Alaska and the University of Alaska are funded from State of Alaska operating appropriations and **must** be completed within the fiscal year in which the funds were appropriated. The completion date **cannot extend past June 30**.

**Capital Appropriations**

Services funded by capital appropriations adhere to the commencement and completion dates of the service as defined on RSA Form 02-098. RSAs that use capital appropriations to fund personal services must have a completion date on or before June 30. RSAs that use capital appropriations to fund non-personal services expenditures may extend past June 30. Exceptions to this policy must be approved in advance by OMB. RSAs must be used to fund unbudgeted personal services costs charged to a capital appropriation. Separate RSAs are required when operating and capital funds are used for the same project: one RSA accounts for capital funds between the requesting and servicing agencies’ capital budgets and another RSA accounts for unbudgeted personal services charged to a capital project. Exceptions to this policy must be approved in advance by OMB.

**Approval and Certifications**

Each RSA requires an authorized signature for the requesting and servicing agency. If the budgeted amount is at $100,000 or higher, then the RSA requires signature approval from Office of Management and Budget. All signatures must be obtained prior to execution of the RSA.

**Close Out Procedure**

The State of Alaska requires that a RSA form be completed at the close of each project. The close out RSA adjusts the budget to the actual expenditures by major expenditure category, and releases unobligated funds.