General & Administrative Charges (G&A)

Current year revenue is the methodology or basis for assessing the institutional G&A charges. The purpose of this assessment is to provide funding for central University administrative service costs. In combination with other University resources, these fees partially offset overhead costs which include Human Resources, Accounts Receivable, Accounts Payable and other central support service. Organizations that fall within the following fund types will be assessed at the rate of 10% of revenue unless otherwise noted below:

- U3 – Local Service
- U4 – Gifts
- U7 – Special Local Service
- UB – Student Fees
- X1 – SBOE Auxiliary Enterprise
- X2 – Non-SBOE Auxiliary Enterprise

Exceptions: Intercollegiate Athletics is exempt from G&A for FY16 and Auxiliary Enterprises reporting to Auxiliary Services are assessed at 5%.

All revenue or income within each organization, except for funds received from the UI Foundation and internal ID documents within U3, U4, & U7 are subject to this charge. G&A charges will not be assessed against “transfers,” such as allocations of F&A recoveries. Foundation revenues or distributions are excluded because they are subject to an assessment by the University of Idaho Foundation. Revenue codes excluded are:

- R3811E CIT Interest/Dividends
- R3812E CIT Capital Gains
- R3951E Gifts & Donations
- R3952E Non-Gift Transfers from Foundation
- R3954E 5% Gift Revenue
- R3912E Travel Advance / Payment
- R3765E Unrestricted Grant Balance
- R3624E Game Guarantees

Each month General Accounting (within the Controller’s Office) will accumulate revenue data by organization (budget) for all fund types. To assess the charge, a journal entry will be prepared using F9223 to transfer the funds out of your organizations. This entry will be processed at the beginning of the month following the revenue generation. Two entries will be processed in June. The first entry will be at the beginning of the month for May’s activity. The second entry will be processed after period 12 is closed and June revenue data is available. The entry for June’s activity will be processed in period 14 before the year is closed.
Fund types U3, U4 and U7 will be assessed by individual organization while fund types X1, and X2 may be processed against a single, specified organization (budget). These generated entries will not pass through approval queues.