

## General & Administrative Charges (G&A) – Chart V Effective FY 2025

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 services. Organizations that fall within the following fund types will be assessed at the below rates of revenue:

12 (All Funds)	– Revenue Generating
15 (All Funds)	– Service Centers
16 (Level 2 Fund 160 only)	– Other Student Fees
21 (All Funds)	– Restricted Gifts

<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029 &amp; On</u>
11.0%	12.0%	13.0%	14.0%	15.0%

Auxiliary Enterprise funds (fund type 30) within Auxiliary Services (3970) and DFA Operations (3922) will be assessed at the below rates of revenue:

<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029 &amp; On</u>
7.2%	7.9%	8.6%	9.3%	10.0%

All other Auxiliary Enterprise funds (fund type 30) will be assessed at the below rates of revenue:

<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029 &amp; On</u>
10.0%	10.0%	10.0%	10.0%	10.0%

Rate exceptions: Intercollegiate Athletics is exempt from G&A.

All revenue or income within each fund type listed above is subject to this charge with the following exceptions:

- Funds received from the UI Foundation
- Internal ID documents (transaction types starting with “ID” and “IS”)
- Transfers In, such as allocations of F&A recoveries
- The following specific revenue codes:
  - R3624 Game Guarantees
  - R3765 Unrestricted Grant Balance
  - R3811 CIT Interest/Dividends
  - R3812 CIT Capital Gains
  - R3912 Travel Advance / Payment
  - R3922 Dept Internal Revenue
  - R3951 Gifts & Donations
  - R3952 Non-Gift Transfers from Foundation
  - R3953 Capital Gifts

Each month General Accounting (within the Controller's Office) will accumulate revenue data by index for all fund types. To assess the charge, a journal entry will be prepared using F9223 to transfer the funds out of your indexes. 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.

Assessments will be posted by individual index. These generated entries will not pass through approval queues.