I. INTRODUCTION

This policy establishes guidelines and methods for calculating and assessing General and Administrative Recharge (GAR) costs. These charges are common infrastructure costs that were previously paid by the General Fund and to appropriately allocate these costs to Auxiliary and Agency Funds. This policy does not apply to sponsored projects, gifts, student aid programs or appropriated funds.

This policy was originally covered under the University of Colorado Administrative Policy Statement (APS) titled Administrative and Infrastructure Recharge. This APS has been rescinded and this policy was put in place in order to cover this Fiscal policy.

II. POLICY STATEMENT

A. Purpose:

The purpose of GAR is to recover the costs of Institutional Support services funded by the General Fund in support of Auxiliary and Agency Funds.
B. Procedures:

1. Annually the Budget Office will use the prior year full cost of actual services rendered to calculate recharge. The rate established is in effect for the entire fiscal year and goes into effect on 7/1 of each fiscal year.

2. The costs of general and administrative common services are assigned to Expense Purpose Code 1600 (Institutional Support). The base is accumulated by taking the total current funds expense of the most recently completed fiscal year and deducting any expense that is properly excluded from the cost assessment.

3. The GAR calculation must be made according to the specific services rendered and must take into consideration the fact that the costs of these services may not always apply to a program and therefore some of the elements of costs may be excluded if it is feasible to assess their value.

4. Waivers to GAR are not permitted.

C. Responsibility:

The Budget Office is responsible for calculating the percentage for GAR which is done annually.

The Leadership Team decides the rate based on the Budget Office calculations.

The UCCS Controller’s Office is responsible for running and reviewing the allocation each month.

III. KEY WORDS

A. Agency Funds
B. Auxiliary Funds
C. Cost Allocations
D. Institutional Support

IV. RELATED POLICIES, PROCEDURES, FORMS, GUIDELINES, AND OTHER RESOURCES

A. Administrative Policy Statements (APS) and Other Policies
   *The Laws of the Regents*, 1190, Article 3 Section B.8

B. Procedures

C. Forms

D. Guidelines

E. Other Resources (i.e. training, secondary contact information)

F. Frequently Asked Questions (FAQs)
V. HISTORY

Initial policy approval February 28, 2011