

Overhead Explained

Facilities and Administrative (F&A) charges, commonly referred to as indirect costs, are the least understood component of sponsored programs. Indirect costs are often viewed negatively by sponsors and faculty alike. We wish to attempt to define and explain what the costs are and why they play an important role in our efforts to achieve the university's goal to be a Top 30 research institution. Indirect charges are simply costs that cannot practically, or in a cost-effective manner, be directly tied to a single project. Often used illustrations of F&A costs are electricity, water, sewer, general equipment/building depreciation and administrative support. Rarely explained are the administrative support costs, which include salaries and benefits for departmental, college and university personnel involved in the central administration of the institution.

Every institution accepting federal funds negotiates and F&A rate through their cognizant federal agency, in most cases for a five year period. Table 1 details Virginia Tech's FY 2009 negotiated F&A research rate structure. Institutions are required to negotiate different rate structure based upon location of the project (on-campus or off-campus) and based up the type of project performed (research, instruction, or extension/public service). As you can see the largest component of our F&A Rate is administration costs (26%) which effectively results in slightly more than half the total research rate. The true administrative costs to operate the University exceed the negotiated amount. However, the federal government forces a cap on the administrative component limiting it to the maximum of 26%.

Table 1: F&A Structure for Organized Research

Components	FY08	FY08	FY09	FY08
	Org Res On-Campus	Org Res-DOD Contracts On-Campus	Org Res On-Campus	Org Res-DOD Contracts On-Campus
Administrative	26.0%	29.2%	26.0%	28.5%
Bldg Depreciation	3.3%	3.3%	3.8%	3.8%
Equip Depreciation	4.3%	4.3%	4.3%	4.3%
Interest	2.5%	2.5%	3.3%	3.3%
O&M	18.0%	18.0%	18.5%	18.5%
Utility Cost Adjustment	1.3%	1.3%	1.3%	1.3%
Library	1.4%	1.4%	1.4%	1.4%
Facilities	30.8%	30.8%	32.5%	32.5%
On Campus Org Res	56.8%	60.0%	58.5%	61.0%
Off Campus Org Res	26.0%	29.0%	26.0%	29.0%
Off Campus Adjacent Org Res	27.5%	31.0%	27.4%	31.0%

Table 2 show the overhead rates for the different types of projects i.e. research, extension, and instruction. You can find our signed rate agreement on our website at <http://www.osp.vt.edu/rates.html>.

Table 2: Indirect Cost Rates

Type	INDIRECT COST RATES		
	FY 07	FY 08	FY 09
Research On-Campus *	56%	56.8%	58.5%
Research On-Campus **	59.3%	60%	61%
Research Adjacent *	27.5%	27.5%	27.4%
Research Adjacent **	31%	31%	31%
Research Remote *	26%	26%	26%
Research Remote **	29%	29%	29%
Instruction On-Campus	57%	57%	57%
Instruction Off-Campus	26%	26%	26%
Other On-Campus	38%	38%	38%
Other Off-Campus	22.7%	22.7%	22.7%
Ag Exp Stat On-Camp	42.3%	42.3%	42.3%
Ag Exp Stat Off-Camp	23.6%	23.6%	23.6%

***Applies to all DoD contracts awarded or issued before 11/30/1993, all non-DoD instruments and all DoD grants. (Capped Rate)**

**** Applies to all DoD contracts awarded or issued after 11/30/1993 in accordance with and under the authority of DFARS 231.303(1). (Uncapped Rate)**

Another misconception, as related to overhead, is the distribution of earned indirect. Indirect is only distributed once it is earned, after sponsored funds are spent. Once earned, indirect is distributed as defined in Table 3.

- 8.57% of earned indirect is retained by the Research Division to support the research administration and operations.
- 11.14% (Capital 1) is used by the University to acquire, repair, renovate, or improve buildings or equipment used directly for organized research.
- 10% (Capital 2) is used to pay for the construction of new research space at the Corporate Research Center (CRC)
- 30% of earned indirect is distributed to the state whereby it is returned to the University as part of the annual educational and general funds.
- 40.29%- The largest portion of distributed indirect goes to the college/department.

This distribution gives the receiving college/department discretionary funds to offset costs related to the conduct and enhancement of research and research-related requirements. It is the flexibility of these funds that is so

important to our research enterprise. Therefore, it is imperative that the University attempt to collect the maximum indirect allowed. Any waiver or reduction of indirect impacts the colleges and departments the most.

Table 3: Earned Overhead Distribution	
Component	Percentage
Research Division	8.57%
Central Capital Account	11.14%
State of Virginia	30%
College/Department	40.29%
Capital 2	10%

How is Overhead Calculated?

General Accounting submits the overhead program (FZPMEOH) at month-end that calculates overhead to be charged to sponsored project funds. The sponsored project funds are charged overhead under accounts OH120, OH130, OH140, OH150, OH160 & OH170. An offsetting credit is recorded in the same object codes (OH120 – OH170) in the overhead clearing funds listed below:

<u>Clearing Account</u>	<u>Program*</u>	<u>Funding Source**</u>
3-24882	01-Instruction	23030-23048 Federal
3-24883	02-Research	23030-23048 Federal
3-24884	03-Extension	23030-23048 Federal
3-24888	01-Instruction	23184-23196 State
3-24889	02-Research	23184-23196 State
3-24890	03-Extension	23184-23196 State
3-24894	01-Instruction	23285 Local
3-24895	02-Research	23285 Local
3-24896	03-Extension	23285 Local
3-24913	01-Instruction	23380-23398 Private
3-24915	02-Research	23380-23398 Private
3-24916	03-Extension	23380-23398 Private

*- this number represents the first 2 digits of program (level 4 program).

** - this is fund source in the fund hierarchy (level 4 fund)

The credit is posted to the respective clearing fund that matches the program and funding source on the sponsored project fund. Sponsored project funds with purpose 04 (academic support), 06 (institutional support), or 07 (operation & maintenance of plant) use the Instruction clearing funds. The rules for the clearing funds are maintained on the following forms in Banner Finance: FTMEENT, FTMEELC, FTMEELI, & FTMEELT.

The month-end program uses three major attributes (all from the FZMFNDA form) to perform the calculation of the overhead to charge to the sponsored project fund.

1. Overhead Rate - this code specifies the overhead rate (percentage) to be applied to the fund.
2. Overhead Basis - this code specifies the various bases that can be used to calculate overhead (modified total direct cost, total direct costs, salary & wages, etc.)

3. Overhead Recovery Status - this code indicates the type of recovery allowed on this fund (full, partial, hand calculate, etc.)

The month-end program identifies the overhead basis as follows. These rules are stored on the FTMBASI form in Banner Finance. The memo field on this form stored the level of the account code.

1. Modified total direct cost

- a. Excludes object codes 14210 through 14260 (scholarships)
*** Note that 14130 and 14137 (honorariums, human subjects) roll up under awards on the summary printout and indirect is assessed on both account codes.
- b. Excludes amounts which exceed \$25,000 on each 19xxx and 2xxxx object code (subawards), exclusion done at level 4 account code
- c. Excludes 21000-21990 (site improvements, etc.,)
22000-22990 (equipment)
23000-23990 (capital outlay construction & renovations)
15210-15270, 15310-15370 (rental cost)
- d. Conference Services 1244D

2. Total direct cost

- a. Excludes amounts which exceed \$25,000 on each 1268 object code (subawards)

3. Salaries and wages

- a. Includes labor type accounts

The month-end program identifies the overhead status from the rules stored on the FTMINDA form in Banner Finance. The status code determines the percentage of overhead recoveries allocated to each overhead account (OH120, OH130, etc).

INSTRUCTIONS FOR PROOFING OVERHEAD

Description: At the end of every month F&A (commonly called overhead or indirect) is automatically calculated in BANNER based upon what was charged during that particular month. As a MTDC (Modified Total Direct Cost) method, F&A is charged on all expenditures except for tuition, off-campus rental of land and buildings, and equipment. In addition, F&A is charged on the first \$25,000.00 of a subcontract and is excluded for any additional amount exceeding.

Modified total direct cost

- a. Excludes object codes 1421 through 1426 (scholarships)
- b. Excludes amounts which exceed \$25,000 on each 1268 object code (subawards), exclusion done at level 4 account code
- e. Excludes 21000-21990 (site improvements, etc.,)
22000-22990 (equipment)
23000-23990 (capital outlay construction & renovations)
15210-15270, 15310-15370 (rental cost)
1244D (Continuing Education costs)

As a TDC (Total Direct Cost) method, F&A is charge on all direct costs. For determination on whether the indirect on fund numbers are MTDC or TDC, please check your Award Acceptance Sheet or you can go into BANNER under FZMFNDA to obtain the information.

Total direct cost

- a. Excludes amounts which exceed \$25,000 on each 1268 object code (subawards)

F&A Rates are based upon the negotiate agreement between Virginia Tech and our Cognizant Auditing Agency. Rates are applied on fiscal year basis and can change at the start of every year (July 1). You can determine what the F&A rates are by looking at your Proposal/Budget, Award, Award Acceptance Sheet, or FZMFNDA.

Basis of Proofing: Although BANNER automatically calculates F&A monthly, there may be occasions where the indirect does not show on the monthly financial statement, or the amount may actually be incorrect. Examples would included: if the project has expired F&A will stop calculating 30 days after the expiration date, if there is a cost overrun (overdraft) F&A will stop calculating 30 days after the month the project was in deficit, if the project is on a LOG (Letter of Guaranty) F&A may not calculate depending on if there was a budget for indirect costs under the LOG, if you have multiple F&A rates on a single project manually calculating the overhead would be required. The most frequent problem is if the indirect budget has been “maxed out”, BANNER will not charge over and beyond what was budgeted. If you get an increase in funding, the period between when the indirect was maxed out and the increase in the indirect budget would need to be calculated.

***** OVERHEAD PROOFING SHOULD BE DONE, AT A MINIMUM, ON AN ANNUAL BASIS*****

Instructions:

1. Check the F&A rate to determine what rate is being applied, and also check to see if the project is **MTDC** or **TDC**.
2. To proof overhead you will need access Banner form FZRGRBA to run reports.

Then run “Fund by Account” report for each fiscal year end. For example if the project is near closing and is a three year project from 2003-2005, for each time the project extends beyond June of each year you will need to run a report to proof the overhead

You will need your **June 30** Monthly Financial Printout for Annual Proofing. (If you are proofing more frequently than on an annual basis, any current monthly printout will work)

3. Under the **FISCAL YEAR TO DATE** column, take the **DIRECT EXPENDITURES** that is showing under this column and subtract out the tuition, equipment, and amount exceeding \$25,000 of the subcontract. **THIS AMOUNT WILL NOW IS CALLED THE MTDC base.**

For TDC base, take the Direct Expenditures only. Do not subcontract anything.

4. Once you have determined your MTDC (or TDC), multiply the amount by the F&A rate that is assigned for the period that you are proofing. **EXAMPLE:** If the F&A Rate is 51%, Multiply by .51
5. After you have multiplied the base times the rate, the amount showing is your true F&A amount for the period. The amount should correspond with the **Indirect Costs – Overhead Budget** on the financial printout for that period. If there is a major difference between your amount and the printout, repeat the steps again. If there is still a major difference, prepare a Journal Entry Transfer form to correct.

(NOTE: It is preferred to keep overhead calculations on a spreadsheet. Attached is an example of a Proofing Spreadsheet to use. Please keep all project proofing documentation in the file folder for back up.)

Appendix B

2013-14 Fund 150 Budget and Estimated Carryover Balance

12/9/2014

			<u>Recurring</u> <u>Expenses</u>	<u>One-time</u> <u>Commitments</u>
I.	Cash Balance less Encumbrances		\$ 105,336,160	
II.	Less Authorized Carryover Balances, Unexpended Allocations, Prior Year Charges			
A.	CAP EX: College of Agricultural and Life Sciences	non-recurring	\$3,429,438	\$0
B.				\$3,429,438
C.	CAP EX: College of Engineering	non-recurring	\$3,097,385	\$0
D.	CAP EX: Graduate School	non-recurring	\$1,243,381	\$0
E.	CAP EX: Institute for Cross-College Biology	non-recurring	\$47,959	\$0
F.	CAP EX: Institute for Environmental Studies	non-recurring	\$339,347	\$0
G.	CAP EX: College of Letters and Science	non-recurring	\$1,501,776	\$0
H.	CAP EX: School of Nursing	non-recurring	\$163,662	\$0
I.	CAP EX: School of Human Ecology	non-recurring	\$219,044	\$0
J.	CAP EX: Wisconsin State Laboratory of Hygiene	non-recurring	\$267,248	\$0
K.	CAP EX: School of Medicine and Public Health - FY13	non-recurring	\$1,375,768	\$0
L.	CAP EX: School of Medicine and Public Health - FY12	non-recurring	\$775,961	\$0
M.	CAP EX: School of Medicine and Public Health - miscellaneous projects	non-recurring	\$83,007	\$0
N.	CAP EX: School of Pharmacy	non-recurring	\$10,092	\$0
O.	RARC	non-recurring	\$119,796	\$0
P.	Strategic Hires Initiative	non-recurring	\$170,556	\$0
Q.	Chancellor's Discretionary (Chancellor's Credit)	non-recurring	\$933,132	\$0
R.	Space Remodeling Policies Committee (SRPC)	non-recurring	\$567,165	\$0
S.	Steinkamp MOU (Remaining balance of \$29,393.37 out of \$30,000)	non-recurring	\$29,393	\$0
T.	SALT	non-recurring	\$114,005	\$0
U.	Bousquet Research Retention Funds Balance	non-recurring	\$40,725	\$0
V.	WISCAMP	non-recurring	\$269,619	\$0
W.	CF Ancient DNA (Farrell) (remaining balance \$6,472.77 out of \$25,000)	non-recurring	\$6,473	\$0
X.	Director of Mortgridge Center Start-up - Nancy Mathews (remaining balance \$109,052 out of \$150,000)	non-recurring	\$56,699	\$0
Y.	Strategic Initiatives for the division of International Studies	non-recurring	\$64,006	\$0
Z.	WID Equipment (remaining balance \$1,340.20 out of \$5 million)	non-recurring	\$1,340	\$0
AA.	Library Storage Facility (remaining balance \$1,112,485 out of \$1,200,000)	non-recurring	\$1,112,485	\$0
	<i>Total Carryover</i>		\$16,039,462	\$0
III.	Net Carryover Balance Available for Distribution		\$89,296,698	
IV.	Projected Revenue		\$134,000,000	
	LESS: Return of Indirect to WCER		(\$2,000,000)	
	LESS: Amnesty of \$5000 or less		\$0	
V.	Total Unencumbered/Uncommitted Revenue Available		\$221,296,698	
VI.	Less Assessments			
A.	UW-System Administration	recurring	\$3,292,080	\$0
B.	Department of Administration	recurring	\$679,380	\$0
			\$3,971,460	\$0
VII.	Balance Available for Distribution		\$217,325,238	
VIII.	Less Central Campus Commitments			
A1.	Budgeted GPO Pool Offset	recurring	\$57,285,944	\$0
A2.	Budgeted GPO Pool Offset: not transferred	non-recurring	(\$15,000,000)	(\$15,000,000)
B1.	Midyear Capital Exercise Allocations	recurring	\$37,000,000	\$0
B2.	Midyear Capital Exercise Allocations - Return from Divisions	non-recurring	(\$15,458,000)	(\$15,458,000)
C.	Excess Remission Reimbursement	non-recurring	\$0	\$0
D.	Administrative and Operating Fees			
1.	Liability Insurance Premium	recurring	\$258,000	\$0
2.	Property Insurance Premium	recurring	\$321,000	\$0
3.	Municipal Services Charge	recurring	\$2,116,000	\$0
4.	State Use Board - Included with State Bureau of Finance	recurring	\$0	\$0
5.	State Bureau of Finance - WISMART	recurring	\$76,000	\$0
6.	UW System Music License Fees - Included with State Bureau of Finance	recurring	\$0	\$0
7.	A-133 Audit Charges	recurring	\$150,000	\$0
8.	HRS Adjustments	recurring	\$0	\$0
9.	Federal Audit Disallowances	recurring	\$0	\$0
E.	Division Operations			
1A.	Facilities Planning and Management (in FY14 budget)	recurring	\$18,992,584	\$0
1B.	Facilities Planning and Management (in FY14 budget) - Funding Change Due to Projected Loss in Ir	non-recurring	(\$18,992,584)	(\$18,992,584)
2.	CHS Library Support	recurring	\$100,000	\$0
3.	Archives State Records Center	recurring	\$120,000	\$0
F.	Fringe Benefit Costs			
1.	First Day Health Insurance - Current Year	recurring	\$0	\$0
2.	Correct GPO 150 Fringe Line	recurring	\$0	\$0
G.	Positions			
	NONE		\$0	\$0
H.	Technology Projects			
1a.	Network Project (FY14)	recurring	\$3,738,354	\$0
1b.	Network Project (FY14 paid from 101)	non-recurring	(\$3,738,354)	(\$3,738,354)
2.	Grants Management Information System/F&A Rate	non-recurring	\$201,500	\$0
3.	Common Systems	recurring	\$15,000,000	\$0
4.	ECRT Annual Support	recurring	\$61,748	\$0
I.	Infrastructure and Security			
1.	Park Street Office Building Debt Service	recurring	\$787,991	\$0
2.	Advanced Computing Infrastructure Match -- Up to \$300,000; Committed 5/6/2013	non-recurring	\$300,000	\$300,000
3.	Max Kade Foundation University Club fourth floor remodel - committed 1/28/2011	non-recurring	\$209,164	\$209,164
4.	FP&M Miscellaneous Projects - as of 12/9/2013	non-recurring	\$0	\$0
J.	Other			
1.	Chancellor's Research Discretionary Fund	recurring	\$745,575	\$0
2.	Supplementation for Graduate Fellows and Trainees	recurring	\$1,000,000	\$0
3.	Bridge Funding for Sequestration Effects	recurring	\$10,000,000	\$0
4.	Bridge Funding for Sequestration Effects - Provost Discretionary Account	recurring	\$2,000,000	\$0
	<i>Total Disbursements</i>		\$97,274,921	(\$52,478,274)
IX.	Carryover to Next Year		\$120,050,316	

Cumulative Fund 150 GPO Pool Allocations
By Budget Unit
1973-74 - 2013-14

<u>Unit</u>	<u>Description</u>	<u>Amount</u>	
A-01	General Education Administration	\$133,923	
A-02	General Services	\$227,000	
A-03	Business Services	\$341,278	
A-05	Enrollment Management	\$12,666	
A-06	DOIT	\$2,572,184	
A-07	College of Agricultural & Life Sciences	\$4,650,545	
A-10	International Studies	\$83,231	
A-12	School of Business	\$28,228	
A-17	School of Education	\$619,887	
A-19	College of Engineering	\$3,677,164	
A-27	School of Human Ecology	\$2,124	
A-34	Graduate School	\$19,948,285	
A-40	Gaylord Nelson IES	\$470,776	
A-45	Law School	\$79,577	
A-48	College of Letters and Science	\$8,532,007	
A-49	General Library	\$2,088,033	
A-53	School of Medicine & Public Health	\$9,239,040	
A-54	School of Nursing	\$247,058	
A-56	School of Pharmacy	\$487,634	
A-57	University Health Services	\$165,000	
A-71	Facilities Planning & Management	\$2,512,477	
A-77	Police Department	\$398,042	
A-87	School of Veterinary Medicine	\$519,647	
A-98	Program Development	<u>\$250,138</u>	
		\$57,285,944	
	School and College Subtotal	\$48,585,203	84.81%
	Support Unit Subtotal	<u>\$8,700,741</u>	15.19%
		\$57,285,944	

2013-14 Fund 150 Capital Exercise

Total Capital Exercise	\$37,000,000
School and College Direct Allocation (80%)	\$29,600,000
Administrative Allocation (20%)	\$7,400,000

<u>School and College Formula Allocation</u>	<u>Amount</u>
International Studies	\$130,400
Agricultural and Life Sciences	\$2,837,400
School of Business	\$25,300
School of Education	\$964,300
College of Engineering	\$4,849,300
School of Human Ecology	\$232,700
Graduate School	\$3,690,500
Institute for Cross-college Biology Education	\$21,100
Institute for Environmental Studies	\$178,600
Law School	\$0
College of Letters and Science	\$5,103,500
General Library	\$1,800
State Laboratory of Hygiene	\$802,200
Medicine and Public Health	\$8,646,400
School of Nursing	\$74,600
School of Pharmacy	\$338,000
University Health Services	\$228,800
Division of Continuing Studies	\$20,000
School of Veterinary Medicine	\$619,100
Sponsored Projects Write-off (Year 2 of 5)	<u>\$836,000</u>
Total School/College Allocation	\$29,600,000

Administrative Allocation

<u>A. Remodeling</u>		<u>Amount</u>
Space Remodeling Policies Committee	recurring	\$300,000
Remodeling: 21 N Park Admin (as of 12/9/2013)	non-recurring	\$57,645
445 Henry Mall, Room 502: Conversion from laboratory/office to office space with the upcoming rel	non-recurring	\$150,000
445 Henry Mall, Rooms 302-306: Conversion from laboratory to office/support space with the upco	non-recurring	\$200,000
206 Bernard Court: Work list in support of L&S, Chlcna@ & Latin@ Studies use of the building	non-recurring	\$100,000
B. Moves		
GLBRC/WEI Equipment & Lab Move (as of 12/9/2013)	non-recurring	\$258,754
C. Land/Site		
None		
D. New Construction		
None		
E. Rentals		
1. Systems Biology (50% of \$495,998.21 Total)	recurring	\$247,999
2. Center for Tobacco Research and Intervention (50% of \$196,339.01 Total)	recurring	\$98,170
3. Space Place Astronomy - College of L&S - S. Park Street (100% of \$109,810.43Total)	recurring	\$109,810
4. Yoshihiro Kawaoka Lab - Institute for Influenza Viral Research (50% of \$803,850.60 Total)	recurring	\$401,925
5. Meriter Affiliation Agreement (50% of \$64,100 Total) - 1/2 Paid to Med School NOT subtracted from	recurring	\$32,050
6. Annual Lease Fee	recurring	\$10,932
7. Return rent to Influenza Research Institute	recurring	\$98,327
F. Overhead/Indirect Cost		
None		
G. Research		
1. Wisconsin Alzheimer's Disease Research Center Support (Year 1 of 5, \$60,000 of \$300,000--remaini	recurring	\$60,000
2. Center for Tobacco Research - 2nd agreement (Year 5 of 5, \$150,000 of \$750,000--remaining bala	non-recurring	\$150,000
3. Wisconsin National Primate Research Center - Harlan Facility Funding (Year 2 of 2)	non-recurring	\$178,352
4. SALT/WIYN - 70% of operational costs up to \$1 million per year (Year 4 of 5) - remaining balance :	recurring	\$1,000,000
5. GLBRC/WEI Support	recurring	\$276,000
6. RARC maintenance and DoIT server costs for the "WatchDog" system	recurring	\$71,653
H. Programs		
1. Legislative Health Policy Program/Advancing Evidence-Based Health Policy in Wisconsin (Year 1 of	recurring	\$52,400
2. WISC-AMP (Wisconsin Alliance for Minority Participation)--2nd grant (Year 5 of 5--remaining bala	non-recurring	\$120,000
3. DELTA - 3rd agreement revised - (Year 2 of 2 --remaining balance \$0)	non-recurring	\$52,000
4. Max Kade Assistant Director (Year 1 of 3; renewable for an additional 3 years)	recurring	\$30,823
5. DELTA STEM Opportunities revised - (Year 2 of 2 --remaining balance \$0)	non-recurring	\$30,000
6. Arts Loft: Tandem Press Loan	non-recurring	\$385,000
I. Dean/Director Discretionary Allocations		
1. Institute for Environmental Studies Director Start-up (Year 2 of 3, \$100,000 of \$300,000--remaini	recurring	\$100,000
2. Gary Sandefur Sabbatical Funding	non-recurring	\$10,000
3. SVM - 3 new junior faculty lines (Year 1 of 3--remaining balance \$807,000)	recurring	\$403,500
J. Strategic Hires		
1. FY14 Current Year Payments (as of 12/9/2013)	non-recurring	\$572,730
2. FY14 allocation	recurring	\$1,000,000
<i>Subtotal: Administrative Allocation</i>		<i>\$5,750,425</i>
<i>Unallocated Administrative Balance</i>		<i>\$841,930</i>
Total Administrative Allocation		\$7,400,000

2013-14 Fund 150 Budget

	<u>Amount</u>	<u>Percent</u>
Total Recurring Expenses Excluding System Administration and DoA Shares	\$134,753,195	
School & College Allocations		
GPO Pool	\$48,585,203	
Formula Capital Exercise	\$29,600,000	
Administrative Capital Exercise	\$7,342,355	
Share of Assessments Associated Research That Would Otherwise Be Directly Assessed to Units		
Libability Insurance	\$258,000	
Property Insurance	\$321,000	
Municipal Services Charge	\$2,116,000	
Bureau of Finance	\$76,000	
A-133 Audit Charges	\$150,000	
Network Charge	\$3,738,354	
Effort Certification	\$61,748	
Sequestration Initiative	\$12,000,000	
Fellows and Trainees	\$1,000,000	
Miscellaneous	\$845,575	
Subtotal Schools and Colleges	<u>\$106,094,235</u>	79%
Support Unit Allocations		
GPO Pool	\$8,700,741	
FP&M Custodial & Maintenance	\$18,992,584	
Miscellaneous (Park St Debt, Archives)	\$965,636	
Subtotal Support Units	<u>\$28,658,961</u>	21%

*Note: Common Systems assessment excluded from the presentation above due to its anomolous treatment this year.