

January 18, 2008

UNLV – Administrative Overhead Assessment Policy

The State of Nevada provides funding for state supported operations, however, a significant percentage of UNLV's business relates to self supporting activities. For this reason, UNLV implemented an administrative overhead assessment in FY03 to help support administrative services within Purchasing, Accounting, Human Resources, Payroll, Public Safety, NSHE System Office assessments, and other central services. The rate is subject to change with Cabinet approval. The FY08 assessment will be calculated after the close of each quarter as ~~2.5%~~ 3.5% (rate increased to 3.5% effective 1/1/08 and applied to FY08 second quarter activity) of non state revenue excluding the following accounts:

Fund Name	Fund Number
Gifts *	2300 and 2305
Endowment	2310 and 2311
Sponsored Projects	2330 – 2370
Capital Projects	28xx
Loan Funds	25xx
Clearing accounts	2250

Beginning with FY08, there are two changes to the assessment procedure.

- 1) Agency accounts, defined as accounts coded within fund 2776, will be assessed administrative overhead. This excludes accounts used by the UNLV Finance Division for payroll, bank reconciliation, holding accounts related to employee benefits, third party scholarships, and Thomas & Mack event related accounts which are acting as clearing accounts.
- 2) Special student fees are excluded from the assessment. For this purpose, special fees are defined as lab fees or course specific student fees for materials or services within UNLV's primary academic programs. Fees charged on behalf of the professional schools, executive masters degree programs such as MBA and Crisis Management, Educational Outreach, Summer Session, and any mandatory fees that are charged to all students are not considered special fees.

* Account 2305-281-7716 titled UNLV FOUNDATION covering Development related operating costs is included in the overhead assessment.

Revenue transactions processed as voluntary or mandatory transfers are excluded from the assessment. Student access scholarship funds distributed from registration fees are excluded from the assessment.