

POLICY CONCEPT FORM

Name and UO Title/Affiliation:	Kassy Fisher, Assistant Vice President for Administration and Chief of Staff, Finance & Administration
Policy Title & Policy :	Charging Administrative Costs to Auxiliary Enterprises
Submitted on Behalf Of:	Jamie Moffitt, VPFA & CFO
Responsible Executive Officer:	Vice President for Finance and Administration

SELECT ONE: New Policy Revision Repeal

Click the box to select

HAS THE OFFICE OF GENERAL COUNSEL REVIEWED THIS CONCEPT: Yes No

If yes, which attorney(s): Missy Matella; Bryan Dearing

GENERAL SUBJECT MATTER

Include the policy name and number of any existing policies associated with this concept.

Charging Administrative Costs to Auxiliary Enterprises, <http://policies.uoregon.edu/charging-administrative-costs-auxiliary-enterprises>

RELATED STATUTES, REGULATIONS, POLICIES, ETC.

List known statutes, regulations, policies (including unit level policies), or similar related to or impacted by the concept. Include hyperlinks where possible, excerpts when practical (e.g. a short statute), or attachments if necessary. Examples: statute that negates the need for or requires updates to an existing policy; unit level policy(ies) proposed for University-wide enactment; or existing policies used in a new, merged and updated policy.

Also, proposed for repeal: Return of Overhead Charges on Continuing Education and Designated Operations Activities, <http://policies.uoregon.edu/policy/by/1/06-finance-and-business-affairs/return-overhead-charges-continuing-education-and-designa>

STATEMENT OF NEED

What does this concept accomplish and why is it necessary?

The university, in support of its operations, has a long-standing and transparent practice and process for determining, evaluating and assessing fees for overhead costs (such as administrative costs, utilities, etc.) to auxiliaries, continuing education and designated operations funds. We recommend repealing this policy which, formerly an OAR, states that the university engages in this practice. The practice of charging overhead need not be documented via a university policy.

AFFECTED PARTIES

Who is impacted by this change, and how?

Units with auxiliary funds and other non-General and education funds that are charged administrative overhead.

CONSULTED STAKEHOLDERS

Which offices/departments have reviewed your concept and are they confirmed as supportive? (Please do not provide a list of every individual consulted. Remain focused on stakeholders (e.g. ASUO, Office of the Provost, Registrar, Title IX Coordinator, etc.).)

Name	Office	Date
Stuart Laing	Budget and Resource Planning	Jan 2017
Brad Shelton	Office of the Provost and Academic Affairs	Jan 2017
Missy Matella, Bryan Dearing	Office of the General Counsel	Jan 2017
Jamie Moffitt	Office of the VPFA/CFO	Jan 2017

Text of Current Policy: Recommended for repeal

Charging Administrative Costs to Auxiliary Enterprises

Reason for Policy:

This policy outlines the University’s position with regard to charging administrative and physical plant costs to auxiliary enterprises run by the institution.

Entities Affected by this Policy:

Finance and Administration; auxiliary employees

Enactment & Revision History:

Technical revisions enacted by the University Secretary on September 2, 2015.

Became a University of Oregon Policy by operation of law on July 1, 2014.

Former Oregon Administrative Rule Chapter 580 Division 11, Section 0045.

Policy:

Charging of Administrative and Physical Plant Costs to Auxiliary Enterprises

(1) A proportionate share of the University’s accounting, overhead and administrative costs are apportioned among the auxiliary enterprises in accordance with University policy. The basis for apportioning institutional accounting and administrative costs is determined by the University.

(2) In recognition of use of student centers, housing, food service buildings, recreational buildings and intercollegiate athletic facilities for instructional and public service programs, the University may fund

from education and general services resources a proportionate share of the physical plant costs of operating and maintaining these auxiliary enterprises. Such funding is generally apportioned according to use and space except that education and general services resources normally shall not be used to support such revenue-producing areas as food service, bookstore, barber shop, game room, housing and other similar areas that should be self-supporting. The basis for apportioning institutional physical plant operation and maintenance costs shall be determined by the University.