

NonExempt

COFRS ACCOUNTING MODEL
ADMINISTRATIVE SERVICE RECHARGE (ASR)
for GENERAL & ADMINISTRATIVE (G & A) COSTS

Used to charge institutional auxiliary, self-funded, and sponsored activities for institutional support.

This presentation must be achieved, minimally, each quarter if material.

Authoritative Source(s): The Higher Education Financial Advisory Committee (FAC)

Example: Charge the Continuing Education Program, an exempt auxiliary enterprise, the agreed-upon ASR for use of state-funded facilities and administrative services

COFRS JOURNAL ENTRY CODING										
BankCode	Fund/Agency	APPR	Program	AcctType	BSA/RSC/OBJ	RptngCat	DR	CR		
CHARGED ACTIVITY = EXPENDITURE ENTRY										
1	Defaulted Bank Code Any Exempt Auxiliary & Self-funded Fund Nonappropriated Revenues-Expenditures Auxiliaries Expenditures Higher Education Cost Allocations	N/A	32X/GXX	NAP	1900	22	9500	N/A	\$500	
2	Defaulted Bank Code Any Exempt Auxiliary & Self-funded Fund Not used with Balance Sheet Accounts Asset Operating Cash Advance-Other-Cash-Funded-Activity	1001	32X/GXX	XXX	XXX	01	1100	4004		\$500
BILLING ACTIVITY = REVENUE ENTRY										
3	Defaulted Bank Code Any Either Current Unrestricted Fund Any Either Current Unrestricted Fund Not used with Balance Sheet Accounts Asset Operating Cash Operating Cash State-Appropriated-Funds	1001	31X/GXX 344/GXX	XXX	XXX	01	1100 4004	4004	\$500	
4	Defaulted Bank Code Any Either Current Unrestricted Fund Any Either Current Unrestricted Fund Appropriated Expend., if from Fund 310 NonAppropriated Expend., if from Fund 311 Institutional Support Expenditures Revenues Higher Education Cost Allocations	N/A	31X/GXX 344/GXX	LBA NAP	1600	22 31	9500	N/A		\$500

Activity in Object of Expenditures code 9500, Higher Education Cost Allocations, must net to zero at year-end.