

**To be used by Exempt and Non-Exempt Institutions.**

Use Fund 320\* when 100% of the institution qualifies as a TABOR designated enterprise, use Fund 305\* when the institution does not qualify for Enterprise status. However, if the institution is not an enterprise they must still use fund 320\* for any enterprise specific activity.

**CORE ACCOUNTING MODEL**

**ADMINISTRATIVE SERVICE RECHARGE (ASR)**

**for GENERAL & ADMINISTRATIVE (G & A) COSTS**

**Used to charge institutional auxiliary, self-funded, and sponsored activities for institutional overhead  
 This presentation must be achieved, minimally, each quarter if material.**

**Authoritative Source(s):**

*The Higher Education Financial Advisory Committee (FAC)  
 The Higher Education Policy Setting Group (HEP)*

Ln #	Description	General Information Tab			Fund Accounting Tab						Detail Accounting Tab	
		Posting Code	Debit Amount	Credit Amount	Fund	Dept	BSA	Revenue	Object	Appr	Function	Reporting

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

1	Higher Education Cost Allocations	XD04	\$ 500		305* or 320*	G**A			9500	GC***NAP0	1900	
2	Higher Education Cost Allocations	XD04		\$ 500	305* or 320*	G**A			9500	GC***NAP0	1100	

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

\* Wildcard representing the unique fund for each governing board, indicated by adding the second digit of the Governing Board Department code to the Fund Number, for example, CU's department code is GFAA, the fund CU operates in is 320F.

\*\* Wildcard in the Department Code representing the Governing Board and Institution. Example GFEA, Governing Board (F), Campus (E) for University of Colorado Denver.

\*\*\* Wildcard representing the three digit Funding Source Code for each Appropriation Unit.