



## REVENUE ALLOCATION

- State appropriation – Allocated by college of primary program based on FTE
  - State appropriation allocations will be transferred quarterly, beginning with December
- Undergraduate tuition (excluding differential tuition) – Pooled and netted with institutional financial aid and allocated 100% to college of instruction based on student credit hours
- Graduate tuition – Allocated to college of program of study based on FTE
- Differential tuition allocated to college assessing the tuition
- Tuition allocations will be determined by using a two-year smoothing average
  - Budgets will be booked based on the prior two years of FTE and student credit hour data
  - Actuals will be transferred based on the current and prior year semester data
  - Please use the **Credit Hour and FTE Template** to calculate College RU percentage of undergraduate tuition, graduate tuition, and state appropriation.
  - The **SRMREV report** reflects the budgeted undergraduate tuition, graduate tuition, and state appropriation per College RU.
- Tuition revenue allocations will be transferred to the colleges based on a schedule that calls for 80% of revenue to be transferred at census, 10% of revenue to be transferred at the end of the semester/session, and any remaining revenue to be transferred after all adjustments/write-offs have been made at the end of the fiscal year.
- Facilities and administrative (F&A) cost recoveries will be allocated based on the current administration approved guidelines recommended by the Research Policy Council:
  - Colleges – 90% (College 70%, Department 10% and Primary Investigator 10%)
  - OVPR research initiatives – 10%
  - Allocations will take place in June
- Assigned Revenues – allocated directly to unit (i.e.: course fees, departmental revenues and auxiliaries)
  - Other designated revenue: Other activities such as conferences and other one-time events will be assessed the Auxiliary Responsibility Unit's University Participation Assessment