

**TITLE:** COLLEGE OVERHEAD CHARGES FOR PROGRAMS AND PROJECTS POLICY

**APPROVED:** May 20, 1999

**REVIEWED:** May 2002  
October 23, 2003  
June 2, 2008

**NEXT REVIEW:** 2010-2011

**RESPONSIBILITY:** Director, Financial Services  
Chairs/Directors/Deans  
Vice-Presidents/President

**APPENDICES:**

**CROSS-REFERENCE:**

**POLICY STATEMENT:**

College overhead is a charge levied against an entrepreneurial activity (eg. ancillary, extra funded or cost recovery budget).

**PURPOSE:**

The purpose of the charge is to at least partially reimburse the College for providing facilities, equipment and services.

**SCOPE:**

As listed in the Procedures/Guidelines.

**DEFINITIONS:**

**PROCEDURE/GUIDELINES:**

**1. ANCILLARY SERVICES**

1.1 Ancillary Services are units that provide non-instructional goods or services to internal and external customers for a fee. These may be cost recovery or for profit activities.

1.2 Ancillary services cost centres *include*:

- 1.2.1 Vending and Food Services
- 1.2.2 Bookstore
- 1.2.3 Parking
- 1.2.4 Duplicating Centre
- 1.2.5 Enrolment Management Events (Open House, etc.)
- 1.2.6 Fitness Centre
- 1.2.7 Climbing Gym
- 1.2.8 Residence (Anderson Hall and Resources Place)
- 1.2.9 Conference Services

1.3 College overhead contribution targets to be charged to Ancillary Services will be determined at the time of awarding contracts to provide such products and services or when annual budgets are provided.

## **2. WORKFORCE DEVELOPMENT**

- 2.1 Workforce Development's contribution to the College General Operations will be determined at the time annual budgets are prepared.

## **3. EXTRA FUNDED INSTRUCTIONAL PROGRAMS**

- 3.1 Extra funded instructional programs will budget 15% of gross revenues as the College Overhead expense amount and this budget amount will be charged to the program budget. Exceptions may be made by a Vice-President or the President.
- 3.2 Exceptions normally occur when there are external funding agencies that define the level of overhead expense. For example:
  - 3.2.1 Access Grants
  - 3.2.2 Degree-completion contracts with universities
  - 3.2.3 Programs from other institutions renting space at GPRC
  - 3.2.4 Government funded projects that specify overhead contribution rates
  - 3.2.5 Training Forest
  - 3.2.6 Alberta-North CAP sites
  - 3.2.7 Alberta On-line Learning Association courses

## **4. EXTRA PROJECTS OF DEPARTMENTS**

- 4.1 Extra projects of departments will budget 15% of gross revenue as the College Overhead amount and this budget amount will be charged to the program budget. Exceptions may be made by a Vice-President or the President.

4.2 Exceptions in effect are:

- 4.2.1 Lobstick
- 4.2.2 Athletic Teams (Cost Recovery Accounts)
- 4.2.3 Mentor and Retention Programs – NADC contract
- 4.2.4 Lecture Series
- 4.2.5 Student Projects
- 4.2.6 Early Learning and Childcare – Spring Nursery