



Indirect Costs for Gifts

Indirect costs (IDC) or Facilities and Administration (F&A) are processed differently on gifts than on other kinds of awards. Indirect costs are processed on a monthly basis for gifts. This guide shows how to locate indirect charges on a gift and how to determine a gift's IDC/F&A rate. This information can be viewed by the Gift Manager and Gift Financial Analyst roles in Workday. For basics of gift accounting, refer to the [Gift Accounting for Departments guide](#).

Locating IDC/F&A Charges

1. From the departmental gift dashboard, locate the **CR Fin Spendable Gifts** table.
2. Click the value in the **Actual Spend** column you wish to see charges for.
3. Click the **Ledger Account**.
4. A new window will open. Click the ledger account **4215 Gifts Facilities and Administrative Costs**.

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CR Fin Spendable Gifts

| Gift | Beginning Balance | Contributions | Commitments | Obligations | Actual Spend (Including Transfers) | Remaining Balance |
|--|-------------------|---------------|-------------|-------------|------------------------------------|-------------------|
| Gift with Temporary Donor Restrictions | 147,684 | 0 | 0 | 0 | 10,720 | 136,964 |
| Gift Without Donor Restrictions | 160,421 | 1,530 | 0 | 3,428 | 71 | 161,880 |
| Gift Restricted for Capital Purposes | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | | | | | | |

Criteria View by: Ledger Account and then by: Select a Field...

Refresh

9 items

| Ledger Account | Sum of Transaction Debit minus Credit |
|--|---------------------------------------|
| 4215:Gifts Facilities and Administrative Costs | 364.40 |
| 5200:Faculty Salaries | 1,458.36 |
| 5575:Fringe Benefit Expense | 351.48 |
| 6010:Non-Medical Supplies | 28.06 |
| 6100:Machinery And Equipment | 778.76 |
| 6330:Travel And Entertainment | 140.75 |
| 6340:Technology | 124.41 |



Indirect Costs for Gifts Continued

Locating IDC/F&A Charges Continued

- Another window will open displaying transactions in the selected account.

Criteria View by: and then by:

5 Items

| Journal | Journal Source | Cost Center | Ledger Account | Spend Category as Worktag | Assignee | Transaction Amount | Fund |
|---------|----------------|---|--|---------------------------|----------|--------------------|--------------------|
| Q | Allocation | CC02877 Medicine - Internal Medicine Div - CD Acad Grants Gifts | 4215:Gifts Facilities and Administrative Costs | | | 67.87 | FD001 General Fund |
| Q | Allocation | CC02877 Medicine - Internal Medicine Div - CD Acad Grants Gifts | 4215:Gifts Facilities and Administrative Costs | | | 67.87 | FD001 General Fund |
| Q | Allocation | CC02877 Medicine - Internal Medicine Div - CD Acad Grants Gifts | 4215:Gifts Facilities and Administrative Costs | | | 139.68 | FD001 General Fund |
| Q | Allocation | CC02877 Medicine - Internal Medicine Div - CD Acad Grants Gifts | 4215:Gifts Facilities and Administrative Costs | | | 67.87 | FD001 General Fund |
| Q | Allocation | CC02877 Medicine - Internal Medicine Div - CD Acad Grants Gifts | 4215:Gifts Facilities and Administrative Costs | | | 21.11 | FD001 General Fund |

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Note: Unlike IDC transactions on awards which are processed when each transaction is complete, transactions in this account will update twice after monthly close. The updates will occur one and four days after close. The allocations in this account will be in a proforma status at the beginning of close. At the end of close, the charges will change to a posted status.

Determining the IDC/F&A Rate

- Use the [Gfit Accounting Guide](#) to locate Gift ID.
- Refer to the "Included In" for the name of the gift hierarchy.
- The IDC/F&A rate will be included in the name of the gift hierarchy.

GF00754 GIFT - PALLATIVE CARE (4063669662) (4043669662) Gift

Gift Classification: Spendable Gift Status: Approved
 Gift ID: GF00754 Inactive No
 Include Gift ID in Name: Yes

Overview Contributions Staffing Process History

Summary Restrictions Assigned Roles Attachments Secured Attachments

Alternate Name: (empty)
 Company: Vanderbilt University Medical Center
 Responsible Organization: (empty)
 Currency: USD
 Type: Gifts Without donor Restrictions

Included In: 15% F&A Hierarchy
 GFH CC02877 Medicine - Internal Medicine Div - CD Acad Grants Gifts
 Gifts Without Donor Restrictions

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