UNIVERSITY OF PITTSBURGH
OFFICE OF CONTROLLER - COST ACCOUNTING
SUMMARY OF ENTITY 03 FACILITIES & ADMINISTRATIVE OVERHEAD RATES

COST CENTER CATEGORY	ADMIN	FACILITIES	TOTAL RATE
NON-AUXILIARY:			
Informal & Professional Education Programs			
On-Campus	9.80%	7.20%	17.00%
Off-Campus	9.80%	0.00%	9.80%
Specialized Service Facilities			
On-Campus	9.80%	10.50%	20.30%
Off-Campus	9.80%	0.00%	9.80%
Central Support Services			
On-Campus	7.20%	3.10%	10.30%
Off-Campus	7.20%	0.00%	7.20%
Telecommunications	7.20%	6.80%	14.00%
Regional Campus Programs	5.90%	0.00%	5.90%
AUXILIARY:			
Oakland Campus	7.50%	0.00%	7.50%
Housing & Food Service	8.50%	0.00%	8.50%
Regional Campuses	5.70%	0.00%	5.70%