Common Good Assessment Technical Notes

FUND TYPES

The CGA will be assessed on all fund types except the following:

- The CGA will be assessed on all fund types except the following:
- Agency Accounts (SFGT 1)
- Recharge (SFGT 6 and Sub Fund Groups SSEDAC, SSEPDI, SERENT, and OSSSO under SFGT M; Funds 20321 and 20323).
- Income in SFGT 6 and SFGs SSEDAC, SERENT, SSEPDI, and OSSSO will be assessed on income (Object Consolidation INCO).

PAYROLL DEFINITION

The CGA will be assessed on all salary expenses, as identified by the following object code consolidations: SB01, SB02, SB03, SB04, SB05, SB06, SB07, SUBS, SUBG, and SUBX. The assessment will be on all salary expenses that hit within these object consolidations, regardless of DOS code.

CALCULATION

The assessment will occur on a monthly basis, similar to the way GAEL is done. The rate that will be assessed for a specific account will be based on what higher-level organization it reports to, except for income accounts, which will have the same rate for all units (see here for unit specific rates). For non-income accounts, the assessment will be calculated as follows: monthly salary x unit assessment rate. For income accounts, the assessment will be calculated as follows: monthly income x income assessment rate.

ASSESSMENT IN THE LEDGERS

The assessment will post under Object Consolidation Sub 3, Object 72CG for non-income accounts and Object 006Q for income accounts. The assessment will show up within the same account (and subaccount, if applicable) that salaries/income posted to.