

**IRM Essentials**

# Revenue and Support Units

## How Does UTSA Use IRM?

Focused on activity generation, IRM is primarily a resource allocation model. Incentive-based models require that campus units be categorized into two main groups based on their impact on revenue generation and level of financial self-sustainability. Individual units have autonomy, transparency and clear financial data for decision-making.



### Revenue Units

#### RESPONSIBILITIES

- » Cover direct costs with generated revenue
- » Fully allocated administrative (central) costs
- » Accountable for performance, retaining surpluses and losses
- » Pay the Strategic Investment Fund Participation Fee



### Support Units

#### RESPONSIBILITIES

- » Provide services and/or support to Academic Revenue Units and Auxiliary Units
- » Accountable for support service levels relative to investment (efficiency)
- » Use benchmarking as funding rationale
- » Accountable for fiscal performance
- » Subject to operational reviews
- » Pay the Strategic Investment Fund Participation Fee

Campus units identified as revenue units are organized into the following two categories:

Support Units net expenditures are paid for by the Revenue Units. Administrative Support Units net expenditures are allocated to Academic Revenue Units and Auxiliary Revenue Units. Academic Support Units net expenditures are allocated to Academic Revenue Units. Campus units identified as support units are organized into the following two categories:

