

University of Alaska
Program Code Definitions

Summary of Changes

Revised: September 12, 2008
Effective: July 1, 2008

The program code definitions handout has been modified to clarify the Program Code Structure and Acronyms sections. In addition, under the Definitions of Terms section, the list of units with rates negotiated for their specific activity was modified to agree with those negotiated in the FY08-FY10 F&A Proposal.

Summary of Changes

Revised: May 26, 2005
Effective: July 1, 2004

The program code definitions handout has been modified to change the facilities and administrative (F&A) pool or base classifications for several program codes to agree with those used in the FY05-FY07 F&A proposal. In addition, a new program code, AC, has been added to account for central academic support type expenses that benefit the entire institution rather than a single college.

Summary of Changes

Revised: May 24, 2002
Effective: July 1, 2001

Program codes are used to classify financial activity for reporting and other management purposes. All financial transactions should be charged to organization codes with program codes that reflect the actual activity for which the expenditure is incurred or for which revenue is generated. It is critical that organization codes utilizing the correct current program codes be set up by FY03 to handle all activities as defined in this handout.

The program code definitions handout has been modified to incorporate recommended changes and enhance readability. There is a new "Definition of Terms" section that consolidates the definitions for each of the A-21 classifications used throughout the document. A section containing the detailed program code definitions follows. The detailed program code definition section is divided into separate National Center for Higher Education Management Systems (NCHEMS) categories including instruction, research, public service, academic support, student services, institutional support, operations and maintenance, scholarships and fellowships, auxiliary enterprises, and debt service. Following a brief general definition of each category is a summary table containing the specific alpha program codes used for that general category. Each specific alpha program code is followed by a general description, examples, and how the activity is classified for the various reports. Finally, there is a summary section that includes a summary of the program codes generally used by specific types of departments.

There are several changes. First, the definition of "separately budgeted and accounted for" has been modified to agree with the definition used to prepare the FY02-FY04 Facilities and Administrative (F&A) Forward Pricing Rate Proposal. This definition enhances the ability to identify costs defined in A-21 as organized research. Individuals responsible for financial accounting within a unit should fully understand this definition.

As a result of this change, use of specific program codes has also changed. For FY02 forward, research activity that meets the definition of organized research in this handout, conducted by a unit that is not an organized research unit, should use a program code of RO, organized research at other

than an organized research unit. This activity will be classified as research for all reporting purposes. Research, which does not meet the definition of organized research in this handout, conducted by a unit that is not an organized research unit, should use a program code of IR, department research. This activity will be considered instruction for reporting purposes. In addition, the new proposal format in A-21 requires identification of research training within organized research. Some federal agencies provide specific funding for research training. Federal auditors have indicated that this funding should be classified as research training for the purposes of the F&A proposal development. The federal auditors specifically identified NIH training grants as meeting the research training criteria. Other agencies, such as NSF, may have programs that also fund training in research techniques. NIH has several programs that we have identified that may qualify as research training including: Fellowship programs (F31, F32), Research Center programs (K01), and Training programs (T22, T32, T35, and T37). In addition, NSF has Research Experiences for Undergraduates (REU) and Integrative Graduate Education and Research Traineeship Program (IGERT) that may be research training. Program code, RT, should be used for activity meeting the definition of research training in this handout. Organized research units continue to use the RR program code to identify their sponsored and university research activity as defined in this handout. They will also need to use RT to identify their research training activity.

A new program code, AP, has been added to allow identification of operations and maintenance expenditures occurring in an academic support unit, such as the Museum. Several additional new program codes have been added to allow identification of unallowable activities for F&A purposes. Please use the following program codes to identify unallowable activities for F&A purposes in academic support, instruction, public service, research, and auxiliary operations, respectively, as follows: AZ, IZ, PZ, RZ, and UZ.

Finally, the following obsolete program codes should not be used: AD, GO, GR, IO, PP, PR, and RG. Organization codes utilizing these obsolete codes should be terminated.

University of Alaska
 Program Code Definitions
 Revised September 12, 2008
 Effective July 1, 2008

Program codes are used to classify financial activity for financial statement reporting, Integrated Postsecondary Education Data System (IPEDS) reporting, budget reporting, institutional research, facilities and administrative (F&A) cost calculations, and other management purposes. All financial transactions should be charged to organization codes with program codes that reflect the actual activity the expenditure is incurred for or revenue is generated from. The intent of this document is to provide consistent program code definitions that will allow retrieval of accurate data from the Banner Finance System in order to satisfy these reporting and management needs.

PROGRAM CODE STRUCTURE

There are five available program code levels within the Banner Finance (BFIN) accounting system, the University of Alaska (UA) has defined the program code structure (roll up) as follows:

Program Code Hierarchy

- Level 1 - Predecessor code to the level 2 code, identifies MAU/Appropriation *
- Level 2 - Predecessor code to the level 3 code, identifies Budget Allocation **
- Level 3 - Predecessor code for level 4 code, identifies Budget NCHEM ***
- Level 4 - Data entry program code, identifies department/activity
- Level 5 - currently is not used

Examples (per BFIN 04-Sep-2008)

| | |
|--------|-----------------------------|
| 290000 | University of AK Fairbanks |
| 300001 | Fairbanks Campus Allocation |
| 301000 | FC Instruction |
| 30101D | FC CLA Instr Spt |

A program code at any level is always 6 characters in length.

* Appropriation/Authorization – funding set aside/authorized by the legislature for University of Alaska purposes.

** Allocation – the distribution of funds appropriated/authorized from the State of Alaska.

*** NCHEMS – National Center for Higher Education Management Systems categories.

Level 1 - MAU/Appropriation program codes (predecessor program codes for level 2 program codes) Dependent on fiscal year appropriations.

They are structured as follows:

1st - 2nd digits Identify the MAU and/or state appropriation.

3rd - 4th digits Zero filled

5th - 6th digits Normally zero filled, except when UA receives special appropriations these digits are populated with other characters to identify the funds/authorization

Level 2 - Budget Allocation program codes (predecessor program codes for level 3 program codes) are structured as follows:

1st - 2nd digits Identify the MAU and/or state appropriation component.

3rd - 4th digits Zero filled

5rd - 6th digits Allocation component at the highest level, such as program code 300001 - Fairbanks Campus, for FY09 it included all but organized research and satellite campuses.

Level 3 - Budget NCHEM program codes (predecessor program codes for level 4 program codes) are structured as follows:

1st - 2nd digits Identify the MAU/Appropriation/Authorization and campus/satellite allocation component.

3rd - 4th digits Identify the NCHEM category

10 – Instruction Activities

20 – Research Activities

30 – Public Service Activities

40 – Academic Support Activities

45 – Library Activities

50 – Student Services Activities

55 – Intercollegiate Athletic Activities

60 – Institutional Support Activities

70 – Physical Plant Activities

80 – Scholarships/Financial Aid Activities

90 – Auxiliary Services Activities

95 – Debt Service

OX or OX – Unallocated Appropriations (used primarily by financial services offices)

5rd - 6th digits Zero filled

Level 4 - Entry Level program codes are entered in the *Default Program* field on the FTMORGN (Financial Table Maintenance Form for Organization Codes) in BFIN for each data enterable organization (org) code in BFIN. The establishment of default program codes enables expenditure transactions to be categorized for reporting and management purposes. The program code example above classifies transactions as Instruction Support for the College of Liberal Arts at Fairbanks Campus. The numbering structure of this program code is as follows:

1st - 3rd digits Identify the MAU/Appropriation, Allocation, and the Budget NCHEM

4th digit - Identify the department or other sub-category, numeric & alpha character are used: 0 through 9 and A through Z

5th digit - Classify the activity for Financial statement/IPEDS classification

6th digit - In conjunction with 5th character, further classifies the activity in accordance with the provisions and cost principles mandated by 2 CFR 220 (formerly the Federal OMB Circular A-21).

DEFINITIONS OF TERMS

Facilities and administrative costs (F&A) are costs incurred for common or joint objectives. These costs cannot be identified readily and specifically with a particular sponsored project, an instructional activity, or any other institutional activity. These include depreciation, operation and maintenance expenses, library expenses, general administration, department administration, sponsored projects administration, and student administration and services.

Non-organized research unit is a unit whose primary activity does not meet the definition of research. A non-organized research unit can have departmental research, university research, sponsored research, sponsored training and other sponsored activity in addition to the unit's other primary activities.

Organized research unit is a unit whose primary activity meets the definition of research. An organized research unit can have university research, sponsored research, sponsored training, and/or other sponsored activity in addition to the unit's other primary activities. An organized research unit will not have departmental research.

Effective with the FY05-FY07 F&A rate negotiation, the following units are considered separately budgeted and accounted for as UA organized research units:

| | | | |
|------------|--|------------|--|
| <u>UAA</u> | <u>University of Alaska Anchorage</u> | <u>UAF</u> | <u>University of Alaska Fairbanks</u> |
| CAAS | CHESW Center for Alcohol & Addiction Studies | AFES | Agricultural and Forestry Experimental Station |
| ENRI | Environment & Natural Resources Institute | DPP | Developmental Programs and Projects |
| ICHS | CHESW Institute for Circumpolar Health Studies | GI | Geophysical Institute |
| ISER | Institute of Social & Economic Research | IAB | Institute of Arctic Biology |
| JC | Justice Center | IARC | International Arctic Research Center |
| | | INE | Institute of Northern Engineering |
| | | MIRL | Mineral Industry Research Laboratory |
| | | PDL | Petroleum Development Laboratory |
| | | SFOS | School of Fisheries and Ocean Sciences |

Effective with the FY08-FY10 F&A rate negotiation, two units have rates negotiated for their specific activity. These following units use identifiable organization codes to capture their activity and use the same program codes as an organized research unit:

| | |
|------------|-------------------------------------|
| <u>UAF</u> | <u>University of Alaska</u> |
| ARSC | Arctic Region Supercomputing Center |
| PF | Poker Flat Rocket Range |

Separately budgeted and accounted for means separately budgeted in a) sponsored projects and related matching funds, b) an organized research unit, as defined, or c) identifiable research organization codes established to track research activity in natural resource or initiative funds.

Research includes research, development, and training activities of an institution. Research is defined in A-110 as a systematic study directed toward fuller scientific knowledge or understanding of the subject studied. Development is the systematic use of knowledge and understanding gained from research directed toward the production of useful materials, devices, systems, or methods, including design and development of prototypes and processes. Training individuals in research techniques is classified as research where the activity utilizes the same facilities as other research activities and such activities are not included in the instruction function.

- Department research is defined in A-21 as research and development activities that are not considered sponsored research or university research and consequently, do not meet the criteria to be considered “separately budgeted and accounted for.” Departmental research is considered incidental to the primary activity occurring in the department. Departmental research is included under the instruction function for F&A purposes.
- Organized research means all research and development activities that are “separately budgeted and accounted for,” according to A-21. Sponsored research, research training, and university research are combined into the organized research function for F&A cost purposes. Organized research sponsored by external parties recovers F&A at the negotiated organized research rate.
- Sponsored research means all research and development activities that are sponsored by Federal and non-Federal agencies and organizations, according to A-21. Sponsored research is combined with research training and university research under

the function of organized research for F&A purposes. Sponsored research recovers F&A at the negotiated organized research rate.

- Research training includes training activities with the primary purpose of training of individuals in research techniques. Training in research techniques is often embedded within a research project, but should only be separately identified as “research training” if the purpose of the award is the training rather than the research itself. These activities are “separately budgeted and account for” and utilize the same facilities as other research and development activities but are not included in the instruction function. Research training is combined with sponsored research and university research under the function of organized research for F&A purposes. This activity recovers F&A at the negotiated organized research rate. See clarification at the end of this document.
- University research includes all non-sponsored research and development activities that are “separately budgeted and accounted for” under an internal application of institutional funds are considered university research, according to A-21. University research is combined with sponsored research under the function of organized research for F & A purposes. University research recovers no F&A since it is funded internally.

Instruction means all teaching and training activities of an institution, according to A-21. Research training is a component of organized research not instruction. See definition of research. Sponsored instruction or training recovers F&A at the negotiated instruction/training rate

Other institutional activity (OIA) includes costs of all other activities of an institution except a) instruction, departmental research, organized research, and other sponsored activities, as defined above; b) facilities and administrative cost activities; and c) specialized service facilities, i.e. recharge activities, as described in J.44 of Circular A-21. Specifically, OIA includes operation of residence halls, dining halls, student unions, intercollegiate athletics, bookstores, faculty housing, student housing, public museums, public radio stations, cooperative extension, and other similar auxiliary or public service enterprises.

Other sponsored activity (OSA) includes programs and projects financed by federal and non-federal agencies and organizations that involve the performance of work other than instruction and organized research, according to A-21. Examples include sponsored health service projects and community service programs. This activity recovers F&A at the other sponsored activity rate.

PROGRAM CODE DEFINITIONS

The following are adaptations of the NCHEMS definitions as published by NACUBO (September 1990) and the National Center for Higher Education Management Systems (1980), and the definitions in federal OMB Circular A-21 (August 2000). The fifth and sixth digits of the UA program codes are alpha characters, where the fifth digit represents the NCHEMS and the sixth digit provides a further breakdown as required for Facilities and Administrative Cost (F&A) or other purposes.

Instruction: Expenditures for all activities that are part of an institution's instruction program.

UA Instruction NCHEM program codes:

| Code | General Description | Examples | Fin. Stmt. & IPEDS | Budget | F&A |
|------|---|---|--------------------|-------------|---|
| ID | Clerical and administrative support for academic department | Academic department administration includes expenditures for department chairpersons and department clerical and administrative support. Note: Academic deans and others with a primarily administrative assignment are classified as academic support (use AS). | Instruction | Instruction | Unrstd – DA Matching & Rstd - OSA |
| IM | Operations and maintenance expenditures for academic department | There may be situations where an academic unit will pay for operations and maintenance expenditures not covered by the Physical Plant. For example, an academic unit may fund the refurbishing of an instructional computer lab. | Instruction | Instruction | Unrstd - O&M Matching & Rstd - OSA |
| IN | Instruction | Expenditures for credit and noncredit courses; academic, vocational, and technical instruction; remedial and tutorial instruction; and regular, special, and extension sessions. | Instruction | Instruction | Instruction |
| IR | Department research | Expenditures for research activities in Non-organized research unit (i.e. an academic unit) utilizing funds that are not "separately budgeted and accounted for" are considered department research. Research in an academic unit "separately budgeted and accounted for" is classified as organized research (use RO). | Instruction | Instruction | Instruction |
| IY | Instruction unit recharge activities | Instruction unit recharge activities. | Instruction | Instruction | Unrstd – OIA Recharge -OIA |
| IZ | Instruction – Unallowable activities for F&A | These activities include public relations; alumni activities; and interest, fund raising and investment management activities. | Instruction | Instruction | Unrstd – OIA Matching & Rstd - OSA |

Research: All expenditures for activities specifically organized to produce research outcomes, whether commissioned by an agency external to UA, or separately budgeted and accounted for as previously defined. This includes university research and sponsored research as previously defined.

UA Research NCHEM program codes:

| Code | General Description | Examples | Fin. Stmts. & IPEDS | Budget | F&A |
|------|--|---|---------------------|----------|--|
| RD | Clerical and administrative support for organized research unit, includes Director | Organized research department administration includes expenditures for department chairpersons, department clerical and administrative support. | Research | Research | Unrstd – DA Matching & Rstd – OSA |
| RM | Operations and maintenance expenditures for organized research unit | There may be situations where an organized research unit will pay for operations and maintenance expenses not covered by the Physical Plant. For example, refurbishing of a research lab. | Research | Research | Unrstd - O&M Matching & Rstd - OSA |
| RO | Organized research expenditures within a non-organized research unit | RO would be used for any sponsored, matching, or department activity that meets the definition of research and is “separately budgeted and accounted for.” For example, ANLC would use an org with an RO program code for research expenditures in a natural resource fund. CLA would use an initiative org with an RO program code for an initiative funding research. | Research | Research | Research |
| RR | Organized research expenditures within an organized research unit | Activity within an organized research unit that satisfies the definition of research. | Research | Research | Research |
| RT | Research training | The primary purpose of research training is the training of individuals in research techniques utilizing the same facilities as other research and development activities. Training in research techniques is often embedded within a research project, but should only be separately identified as “research training” if the purpose of the award is the training rather than the research itself. These activities are not included in instruction. See clarification at end of this document. | Research | Research | Research |
| RY | Organized research recharge activities | Research units may have recharge activities, which require a separate program code of RY. | Research | Research | Unrstd – OIA Recharge -OIA |
| RZ | Research – Unallowable activities for F&A | These activities include public relations; alumni activities; and interest, fund raising and investment management activities. | Research | Research | Unrstd – OIA Matching & Rstd-Research |

Public Service: Expenditures for activities established primarily to provide non-instructional services beneficial to individuals and groups external to the institution.

This category does not include the activities carried out by faculty as part of their tripartite assignment; those activities are classified as instruction or research, consistent with their primary assignment.

UA Public Service NCHEM program codes:

| Code | General Description | Examples | Fin. Stmt. & IPEDS | Budget | F&A |
|------|---|---|--------------------|----------------|---------------------------------------|
| PD | Clerical and administrative support for public service unit | Public service department administration includes expenditures for department chairpersons and department clerical and department clerical and administrative support. | Public Service | Public Service | Unrstd – DA Matching & Rstd - OSA |
| PM | Operations and maintenance expenditures for public service unit | There may be situations where a Public service unit will pay for operations and maintenance expenditures not covered by the Physical Plant. | Public Service | Public Service | Unrstd – O&M Matching & Rstd - OSA |
| PS | Public service expenditures | These activities include non-instructional community service programs such as conferences and institutes, general advisory services, reference bureaus, testing services, consulting, and similar services provided to particular sectors of the community. Public service also includes public broadcasting services and cooperative extension services. | Public Service | Public Service | Unrstd - OIA Matching & Rstd - OSA |
| PY | Public service recharge activities | Public service units may have recharge activities, which require a separate program code of PY. | Public Service | Public Service | Unrstd – OIA Recharge - OIA |
| PZ | Public service – Unallowable activities for F&A | These activities include public relations; alumni activities; and interest, fund raising and investment management activities. | Public Service | Public Service | Unrstd – OIA Matching & Rstd - OSA |

Academic Support: These expenditures provide support services for instruction. This category includes the retention, preservation, display of educational materials, and galleries.

Often, faculty members are assigned to an academic administrative position also perform research and instruction. The expenditures associated with the academic administrative, research, and instruction activities should be classified as AS, RO, and IN respectively. This category does not include expenditures for department chairpersons or department clerical and administrative support. Those activities are categorized as instruction support/department administration, ID.

UA Academic Support NCHEM Program codes:

| Code | General Description | Examples | Fin. Stmt. & IPEDS | Budget | F&A |
|------|---|---|--------------------|------------------|---|
| AC | Central other academic support expenditures | Central level academic support expenditures including central academic administration and support; audio-visual and other media services; technology such as academic computing support; and separately budgeted central support for course and curriculum development, and academic personnel development. | Academic Support | Academic Support | Unrstd – GA Matching & Rstd - OSA |
| AL | Library | Libraries used by public, students, staff, and faculty. | Academic Support | Library Services | Unrstd – Library Matching & Rstd - OSA |
| AM | Museum | Expenditures for organized activities that provide for the collection, preservation, and exhibition of historic materials, art objects, scientific displays, etc. Excludes libraries. | Academic Support | Academic Support | Unrstd – OIA Matching & Rstd - OSA |
| AP | Operations and maintenance expenditures for academic support unit | There may be situations where an academic support unit will pay for operations and maintenance expenditures not covered by the Physical Plant. | Academic Support | Academic Support | Unrstd – O&M Matching & Rstd - OSA |
| AS | College other academic support expenditures | College level academic support expenditures such as academic deans and their staff; college academic administration, support, and management direction; and separately budgeted support for a specific college's course and curriculum development, academic personnel development, and academic advising. | Academic Support | Academic Support | Unrstd – DA Matching & Rstd - OSA |
| AY | Academic support recharge activities | Academic support units may have recharge activities, which require a separate program code of AY. | Academic Support | Academic Support | Unrstd – OIA Recharge - OIA |
| AZ | Academic support – Unallowable activities for F&A | These activities include public relations; alumni activities; and interest, fund raising and investment management activities. | Academic Support | Academic Support | Unrstd – OIA Matching & Rstd - OSA |

Student Services: The student services category includes funds expended for the administration of student affairs and for services to students.

UA Student Services NCHEM program codes:

| Code | General Description | Examples | Fin. Stmts. & IPEDS | Budget | F&A |
|------|---|--|---------------------|---------------------------|---------------------------------------|
| SA | Intercollegiate athletics | Intercollegiate athletics are separately classified to meet budget and other needs. | Student Services | Intercollegiate Athletics | Unrstd – OIA Matching & Rstd - OSA |
| SS | Student services | The student services category includes funds expended for the administration of student affairs and for services to students, including expenses of such activities as deans of students, admissions, registrar, counseling and placement services, student advisors, financial aid office, and student health and infirmary services. | Student Services | Student Services | Unrstd – SS Matching & Rstd - OSA |
| SY | Student services recharge activities | Student services recharge activities require a separate program code SY. | Student Services | Student Services | Unrstd – OIA Recharge -OIA |
| SZ | Student services – Unallowable activities for F&A | Student service activities with the primary purpose of contributing to students' emotional and physical well-being and intellectual, cultural, and social development outside the context of the formal instruction program are OIA for F&A purposes, but these expenditures are student services for financial statement and other purposes. Student activities, cultural events, student newspapers, intramural athletics, and student organizations are examples. | Student Services | Student Services | Unrstd – OIA Matching & Rstd - OSA |

Institutional Support: This category includes expenditures for a) central executive-level activities concerned with management and long-range planning for the entire institution/campus, b) fiscal operations, c) general administration and logistical services, d) administrative computing support, and e) public relations or development activities. There are multiple activities which are classified as institutional support (a.k.a. General and Administrative) for financial statement and other purposes, but which must be classified differently for F&A purposes.

GA can only be used for campus-wide institutional support, and not for support of an individual college or school. Support for an individual college or school should be classified as either instruction support (ID) or academic support (AS). Note, only satellite campuses that provide their own institutional support activities should have GA activity. Based on current practice, the following satellite campuses should **not** use institutional support program codes: Bristol Bay, Chuckchi, Interior Aleutians, Ketchikan, Kuskokwim, Northwest, Rural College, Sitka, and Tanana Valley Campus.

UA Institutional Support NCHEM program codes:

| Code | General Description | Examples | Fin. Stmt. & IPEDS | Budget | F&A |
|------|---|---|-----------------------|-----------------------|---|
| GA | General and administrative | Board of Regents; campus-wide planning and programming, and legal services; campus-wide fiscal operations; administrative data processing; human resources; and procurement. Executive management positions such as the Provost are also included in this category. | Institutional Support | Institutional Support | Unrstd - G&A Matching & Rstd - OSA |
| GB | Staff benefits (SW orgs only) | SW leave and staff benefit accounts that are eliminated from the F&A calculation. | Institutional Support | Institutional Support | Excluded |
| GM | Operations & maintenance for institutional support unit | Costs include security, environmental safety, hazardous waste disposal, insurance relating to property, space management, and central receiving. | Institutional Support | Institutional Support | Unrstd – O&M Matching & Rstd - OSA |
| GP | Pre-award and post-award offices | Operations of the pre and post award offices. i.e. Grants and Contracts, Proposal Office | Institutional Support | Institutional Support | Unrstd – SPA Matching & Rstd - OSA |
| GS | Specific student related general administrative activities | Expenditures include costs related to commencement, graduation, and convocation costs. | Institutional Support | Institutional Support | Student Services |
| GY | General and administrative recharge activities | Institutional support recharge activities such as telephone and printing services. | Institutional Support | Institutional Support | Unrstd – OIA Matching & Rstd – OSA Recharge – OIA |
| GZ | General and administrative – Unallowable activities for F&A | These activities include public relations; alumni activities; and interest, fund raising and investment management activities. | Institutional Support | Institutional Support | Unrstd – OIA Matching & Rstd -OSA |

Operations and Maintenance: This category includes all expenditures of current funds for the administration, supervision, operation, maintenance, preservation, and protection of the institution’s physical plant. It includes expenses normally incurred for janitorial and utility services; repairs and ordinary or normal alterations of buildings, furniture and equipment; care of grounds; maintenance and operation of buildings and other plant facilities; and fire protection.

UA Operations and Maintenance NCHEM program codes:

| Code | General Description | Examples | Fin. Stmt. & IPEDS | Budget | F&A |
|------|---|---|--------------------|----------------|--|
| OM | Operations and maintenance | Expenditures of current funds for the administration, supervision, operation, maintenance, preservation, and protection of the institution’s physical plant. It includes expenses normally incurred for items such as janitorial and utility services; repairs and ordinary or normal alterations of buildings, furniture and equipment; care of grounds; maintenance and operation of buildings and other plant facilities; and fire protection. | O & M | Physical Plant | Unrstd – O & M Matching & Rstd -OSA |
| OY | Operations and maintenance recharge activities | Recharge activities such as the operations and maintenance piece of physical plant. | O & M | Physical Plant | Unrstd – O&M Matching & Rstd - OSA Recharge -OIA |
| OZ | Operations & maintenance – Unallowable activities for F&A | There are very few situations where OZ is appropriate. It is used when the classification is O&M for financial statements, but unallowable for F&A. An example is facilities expenditures for investment properties. | O & M | Physical Plant | Unrstd – OIA Matching & Rstd -OSA |

Scholarships and Fellowships: The scholarships and fellowships category includes expenditures for student aid (from restricted or unrestricted current funds) in the form of grants to students resulting from selection by the institution or from an entitlement program. Also includes trainee stipends, prizes, awards, and tuition and fee waivers. Fellowships are grants-in-aid and trainee stipends to graduate students.

Trainee stipends awarded to individuals who are not enrolled in formal course work should be charged to instruction, research, or public service as appropriate not student aid. In addition, recipients of student aid are not required to perform service to the institution as consideration for the grant, nor are they expected to repay the amount of the grant to the funding source.

When services are required in exchange for financial assistance, as in the College Work Study program or a research or teaching assistantship, charges should be classified as expenditures of the department or organizational unit to which the service is rendered using an org that reflects the student's activities, in most cases the activity can be considered instruction (IN) and are not included in the scholarships and fellowships category. This applies to both wages and tuition waivers.

UA Scholarship and Fellowship NCHEM program code:

| Code | General Description | Examples | Fin. Stmt. & IPEDS | Budget | F&A |
|------|---------------------|---|--------------------|--------------|----------|
| FA | Student aid | The scholarships and fellowships category includes expenditures for student aid in the form of grants to students resulting from selection by the institution or from an entitlement program. Also includes trainee stipends, prizes, awards, and tuition and fee waivers. Fellowships are grants-in-aid and trainee stipends to graduate students. | Student Aid | Scholarships | Excluded |

Auxiliary Enterprises: An auxiliary enterprise exists to furnish goods or services to students, faculty, or staff, and charges a fee directly related to, although not necessarily equal to, the cost of the goods or services. The distinguishing characteristic of an auxiliary enterprise is that it is managed as a self-supporting activity essentially. Examples are housing, food services, bookstore, and parking.

UA Auxiliary Enterprise NCHEM program codes:

| Code | General Description | Examples | Fin. Stmts. & IPEDS | Budget | F&A |
|------|---|--|---------------------|--------------------|---------------------------------------|
| UM | Auxiliary operations - maintenance and repair expenditures | Auxiliary maintenance and repair expenditures | Auxiliary Services | Auxiliary Services | Unrstd – OIA Matching & Rstd -OSA |
| UR | Auxiliary operations - renewal and replacement expenditures | Auxiliary renewal and replacement expenditures. | Auxiliary Services | Auxiliary Services | Unrstd – OIA Matching & Rstd - OSA |
| UX | Auxiliary operations | All expenditures and transfers of an auxiliary operation are classified as UX except for certain physical plant costs that must be identified separately for Budget reporting purposes | Auxiliary Services | Auxiliary Services | Unrstd – OIA Matching & Rstd -OSA |
| UZ | Auxiliary operations – Unallowable activities for F&A | These activities include public relations; alumni activities; and interest, fund raising and investment management activities. | Auxiliary Services | Auxiliary Services | Unrstd – OIA Matching & Rstd -OSA |

Debt Service: This category contains non-discretionary funding for the retirement of debt obligations.

UA Debt Service NCHEM program code:

| Code | General Description | Examples | Fin. Stmts. & IPEDS | Budget | F&A |
|------|---------------------|--|---------------------|--------------|-----|
| DS | Debt Services | Non-discretionary funding for the retirement of debt obligations | N/A | Debt Service | N/A |

GENERAL DESCRIPTION OF PROGRAM CODES USED BY SPECIFIC DEPARTMENTS

Departments should classify their expenses in program codes that reflect the appropriate allocation and activity. The following descriptions are general in nature and may not cover every situation due to the complexity of the organization.

Academic Department

General unrestricted instruction expenditures, sponsored training, and sponsored training match expenditures are classified as instruction, IN. Academic department administration is ID. Academic unit may occasionally pay O&M from an academic unit budget; these costs are classified as IM. If an academic department has university or sponsored research activity, it's RO; any sponsored research match is also RO. Research training and sponsored research training is classified as RT. Department research is classified as instruction using IR.

For financial statements and budget, academic unit expenditures are classified as instruction, academic support, public service, and research. For F&A, classifications include instruction, academic support, department administration, operations & maintenance, other sponsored activities, research, and other institutional activities.

Academic Units primarily use codes AS, IN, IR, RO, and RT. May also use AP, AY, AZ, FA, ID, IM, IY, IZ, PS, and PZ.

Organized Research Unit

University research expenditures, sponsored research, and sponsored research match expenditures are classified as research, RR. Research training and sponsored research training are identified with RT. Department administration is RD. Most units pay non-routine O&M from their budget that is classified as RM.

If a research unit has a separately budgeted public service component (i.e. Sea Grant, MAPS), it is public service PS for financial statements; for F&A it's OSA if restricted or match, and OIA if unrestricted.

For financial statements and budget, organized research expenditures are classified as research except for separately budgeted public service and instruction, which are classified as the same. For F&A, activities include instruction, department administration, operations and maintenance, other sponsored activities, and other institutional activities.

Organized Research Units primarily use codes RD, RM, RR, and RT. May also use ID, IN, RY, RZ, and FA. Organized Research Units that have a separately budgeted public service component see Public Service Unit.

Public Service Unit

All general unrestricted public service expenditures are PS. Non-routine O&M costs are classified as PM. Public service unit sponsored research and sponsored research match it is classified as RO. Research training and research training match is classified as RT. Department research is classified as instruction using IR. Department administration in a public service unit is PD.

For financial statements and budget, public service is Public Service. For F&A, classifications include department administration, operations and maintenance, other sponsored activity, and other institutional activity.

Public Service Units primarily use codes PD, PM, and PS. May also use PY, PZ, RO, RT and FA.

Museum

The Museum is academic support, AM. Any sponsored research or sponsored research match is classified as RO. Research training and research training match is classified as RT. Department research is classified as instruction using IR. Museum administration should be classified as academic support, AS.

For financial statements and budget, the museum is academic support. For F&A, classifications include academic support, research, other sponsored activities and other institutional activities.

Museum uses codes AM, AS, RT, and RO. May also use AP, AY, AZ, FA, IN, IR, IZ, and PS.

Recharge Operations

For financial statements and budget recharge operations are considered instruction, research, public service, academic support, student services, institutional support, and O&M (physical plant) consistent with budget NCHM classification. For F&A, recharge operations are included in other institutional activity (OIA). Recharge operations should only have expenditures in non-recharge unrestricted funds for equipment purchases. Recharge operations may have expenditures in restricted funds when the intent of the funding is to provide base operational support rather than use of recharge services.

Recharge operations use codes IY, RY, PY, AY, SY, GY, and OY.

Library

The Library is considered part of academic support. General unrestricted instruction expenditures, sponsored training, and sponsored training match expenditures are classified as instruction, IN. Any sponsored activity should be classified consistent with the department's unrestricted activities. Sponsored research or sponsored research match are classified as RO. Research training and research training match should be classified as RT. Department research is classified as instruction using IR.

For financial statements, the library is academic support. For budget, the library is considered library. For F&A, classifications include academic support, library, research, other sponsored activities and other institutional activities.

Library uses codes AL, AS, RT, and RO. May also use AP, AY, AZ, FA, IN, IR, IZ, and PS.

Student Services, Physical Plant, etc.

Any sponsored activity should be classified consistent with the department's unrestricted activities. Sponsored research and sponsored research match is classified as RO for these types of units. Research training and research training match should be classified as RT.

ADDITIONAL DESCRIPTION OF PROGRAM CODES USED FOR SPECIFIC PURPOSES

Budget

The University also created a special budget category called Unallocated Authority that can be identified by a program code of NA. This special category was created to segregate additional budget authority from other NCHEMS categories until the authority is needed. This category is not a part of the standardized NCHEMS categories used by other institutions of higher education.

CLARIFICATION OF RESEARCH TRAINING DEFINITION

Some federal agencies provide specific funding for research training. Federal auditors have indicated that this funding should be classified as research training for the purposes of the F&A proposal development. The federal auditors specifically identified NIH training grants as meeting the research training criteria. Other agencies, such as NSF, may have programs that also fund training in research techniques.

Fellowships may be considered financial aid. If the recipient is not required to do something in return for the funding then it is considered financial aid rather than other sponsored activity, instruction, research or research training.

National Institutes of Health (NIH)

NIH provides specific research training funding. The User Support Branch of the Division of Extramural Information Systems at NIH describes these research training programs as such in the NIH document "Activity Codes, Organization Codes, and Definitions Used in Extramural Programs." Review this document via the web at <http://grants.nih.gov/grants/funding/ac.pdf>. The activity or instrument code embedded in the application or grant number can be used to identify these funding programs. This funding should be classified as research training utilizing research training, RT, program code:

Fellowship Programs

F31 – Predoctoral Individual National Research Service Awards that provide predoctoral individuals with supervised research training in specified health and health-related areas leading toward a research degree (e.g. Ph.D.).

F32 – Postdoctoral Individual National Research Service Awards that provide postdoctoral research training to individuals to broaden their scientific background and extend their potential for research in specified health-related areas.

Research Center Programs

K01 - Research Scientist Development Award - Research & Training that provides support of a scientist, committed to research, in need of both advanced research training and additional experience.

Training Programs

T22 - Institutional Research Fellowships support an institution with an approved preceptor for a number of postdoctoral research training fellowships in a limited number of specified shortage biomedical science areas.

T32 - Institutional National Research Service Awards enable institutions to make National Research Service Awards to individuals selected by them for predoctoral and postdoctoral research training in specified shortage areas.

T35 - NRSA Short-Term Research Training provides individuals with research training during off-quarters of summer periods to encourage research careers and/or research in areas of national need.

T37 - Minority International Research Training Grants (FIC) provide supporting opportunities for biomedical and behavioral research training for minority students and faculty members at foreign sites.

National Science Foundation (NSF)

NSF does have some programs that may provide funding for research training. NSF sponsors a number of activities directed specifically at bringing members of underrepresented groups into the science and engineering education pipeline and preparing them for potential advancement to the highest levels of leadership. For information about NSF programs for human resource and career development, visit the NSF Crosscutting Programs home page, <http://www.nsf.gov/home/crsspgrm>. Some of these programs may be considered research training dependent on the primary purpose of the funding. Research training that is embedded within a research project is not considered research training for University purposes.

The NSF programs and activities are organized in the following categories:

- Programs at the Undergraduate Level
- Programs at the Graduate and Postdoctoral Level
- Specialized Multilevel Programs
- Programs for Faculty and Institutional Development
- Programs for Groups Underrepresented in Science and Engineering

Research Experiences for Undergraduates (REU)

The REU Program may qualify as research training, depending on the specific program description. It supports active research participation by undergraduate students in science and engineering disciplines supported by NSF. REU projects involve students in meaningful ways in ongoing research and education programs or in projects specially designed for the purpose. Two support mechanisms are offered: REU Supplements and REU Sites. REU Supplements may be included in proposals for new or renewal NSF grants or as supplements to ongoing NSF-funded projects. REU Sites are based on independent proposals to initiate and conduct undergraduate research and education projects for a number of students. REU Sites projects are often focused within a single discipline and/or single academic department; however, interdisciplinary or multiple-department proposals with a strong intellectual focus are also encouraged, as are proposals with international dimensions. Undergraduate student participants supported with NSF funds in either Supplements or Sites must be citizens or permanent residents of the United States or its possessions. For program announcement NSF 01-121, a list of contact people, a list of current REU Sites, and other guidance, visit the REU web site, <http://www.nsf.gov/home/crsspgrm/reu/start.htm>.

Programs at the Graduate and Postdoctoral Level

NSF is a major supporter of graduate and postdoctoral education in science and engineering. The majority of this support is embedded in awards to institutions through funds to support graduate research assistants and postdoctoral associates. NSF also supports traineeships in the following program: Integrative Graduate Education and Research Traineeship (IGERT) Program. For program announcement and other guidance visit the IGERT web site, <http://www.nsf.gov/home/crsspgrm/igert/start.htm>

UA Program Codes
Proposed Structure & Crosswalk
Revised 3/23/06
Effective 7/1/05
See Program Code Definitions for full definitions and examples.

| PC | Description | Classification for Reports | | | F&A Cost Pool/Base Mapping | | | | | |
|-----|--|----------------------------|----------------|----------------------------------|---------------------------------------|-----------|----------|------------|-------------|------------|
| | | Fin Stmt | IPEDS | Budget | Predominant F&A Category ¹ | Misc Fd 1 | Fd 14 | Fd 17 | Fd 18 | Fd 19 |
| | | | | | Unrst | Matching | Recharge | Designated | Auxiliaries | Restricted |
| A C | Academic Support - Central Level | Acad Spt | Acad Spt | General Administration | GA | OSA | SCRUB | GA | SCRUB | OSA |
| A L | Library | Acad Spt | Library | Library | LIB | OSA | SCRUB | LIB | SCRUB | OSA |
| A M | Museum | Acad Spt | Acad Spt | Other Institutional Activities | OIA | OSA | SCRUB | OIA | SCRUB | OSA |
| A P | AS O&M | Acad Spt | Acad Spt | Operations & Maintenance | OM | OSA | SCRUB | OM | SCRUB | OSA |
| A S | Other Academic Support - College Level | Acad Spt | Acad Spt | Department Administration | DA | OSA | SCRUB | DA | SCRUB | OSA |
| A Y | Academic Support - Recharge | Acad Spt | Acad Spt | Other Institutional Activities | OIA | SCRUB | OIA | OIA | SCRUB | SCRUB |
| A Z | Academic Support - Unallowable Activities | Acad Spt | Acad Spt | Other Institutional Activities | OIA | OSA | SCRUB | OIA | SCRUB | OSA |
| D S | Debt Service | n/a | Debt Service | n/a | SCRUB | SCRUB | SCRUB | SCRUB | SCRUB | SCRUB |
| F A | Student Aid | Stdt Aid | Scholarships | Exclusion | EXCL | EXCL | EXCL | EXCL | EXCL | EXCL |
| G A | General and Administrative (G&A) | Inst Spt | Inst Spt | General Administration | GA | OSA | SCRUB | GA | SCRUB | OSA |
| G B | Staff benefits | Inst Spt | Inst Spt | Exclusion | EXCL | EXCL | EXCL | EXCL | EXCL | EXCL |
| G M | G&A O&M | Inst Spt | Inst Spt | Operations & Maintenance | OM | OSA | SCRUB | OM | SCRUB | OSA |
| G P | G&A-Preaward and postaward functions (campus-wide level) | Inst Spt | Inst Spt | Sponsored Program Administration | SPA | OSA | SCRUB | SPA | SCRUB | OSA |
| G S | G&A related to Student Services (specific graduation activities) | Inst Spt | Inst Spt | Student Services | SS | OSA | SCRUB | SS | SCRUB | OSA |
| G Y | G&A - Recharge | Inst Spt | Inst Spt | Other Institutional Activities | OIA | SCRUB | OIA | OIA | SCRUB | SCRUB |
| G Z | G&A - Unallowable activities | Inst Spt | Inst Spt | Other Institutional Activities | OIA | OSA | SCRUB | OIA | SCRUB | OSA |
| I D | Instruction Support/Department Administration | Instruct | Instruct | Department Administration | DA | OSA | SCRUB | DA | SCRUB | OSA |
| I M | Academic Unit O&M | Instruct | Instruct | Operations & Maintenance | OM | OSA | SCRUB | OM | SCRUB | OSA |
| I N | Instruction | Instruct | Instruct | Instruction | IN | IN | SCRUB | IN | SCRUB | IN |
| I R | Academic Unit Department Research ¹ | Instruct | Instruct | Instruction | IN | IN | SCRUB | SCRUB | SCRUB | IN |
| I Y | Instruction - Recharge | Instruct | Instruct | Other Institutional Activities | OIA | SCRUB | OIA | OIA | SCRUB | SCRUB |
| I Z | Instruction - Unallowable Activities | Instruct | Instruct | Other Institutional Activities | OIA | IN | SCRUB | OIA | SCRUB | IN |
| O M | Operations & Maintenance (O&M) | O&M | O&M | Operations & Maintenance | OM | OSA | SCRUB | OM | SCRUB | OSA |
| O Y | O&M - Recharge | O&M | O&M | Other Institutional Activities | OIA | SCRUB | OIA | OIA | SCRUB | SCRUB |
| O Z | O&M - Unallowable activities | O&M | O&M | Other Institutional Activities | OIA | OSA | SCRUB | OIA | SCRUB | OSA |
| P D | Public Service support/department administration | Pub Svc | Pub Svc | Department Administration | DA | OSA | SCRUB | DA | SCRUB | OSA |
| P M | Public Service Unit O&M | Pub Svc | Pub Svc | Operations & Maintenance | OM | OSA | SCRUB | OM | SCRUB | OSA |
| P S | Public Service | Pub Svc | Pub Svc | Other Institutional Activities | OIA | OSA | SCRUB | OIA | SCRUB | OSA |
| P Y | Public Service - Recharge | Pub Svc | Pub Svc | Other Institutional Activities | OIA | SCRUB | OIA | OIA | SCRUB | SCRUB |
| P Z | Public Service - Unallowable Activities | Pub Svc | Pub Svc | Other Institutional Activities | OIA | OSA | SCRUB | OIA | SCRUB | OSA |
| R D | Research Support/Department Administration | Research | Research | Department Administration | DA | OSA | SCRUB | DA | SCRUB | OSA |
| R M | Organized Research Unit O&M | Research | Research | Operations & Maintenance | OM | OSA | SCRUB | OM | SCRUB | OSA |
| R O | Organized Research - Non-Organized Research Unit ² | Research | Research | Instruction | SCRUB | OR | SCRUB | OR | SCRUB | OR |
| R R | Organized Research - Organized Research Unit ² | Research | Research | Research | OR | OR | SCRUB | OR | SCRUB | OR |
| R T | Organized Research -Training ³ | Research | Research | Research | OR | OR | SCRUB | OR | SCRUB | OR |
| R Y | Organized Research - Recharge | Research | Research | Other Institutional Activities | OIA | SCRUB | OIA | OIA | SCRUB | SCRUB |
| R Z | Organized Research - Unallowable Activities | Research | Research | Other Institutional Activities | OIA | OR | SCRUB | OR | SCRUB | OR |
| S A | Intercollegiate Athletics | Stdt Svcs | Athletics | Other Institutional Activities | OIA | OSA | SCRUB | OIA | SCRUB | OSA |
| S S | Student Services | Stdt Svcs | Stdt Svcs | Student Services | SS | OSA | SCRUB | SS | SCRUB | OSA |
| S Y | Student Services - Recharge | Stdt Svcs | Stdt Svcs | Other Institutional Activities | OIA | SCRUB | OIA | OIA | SCRUB | SCRUB |
| S Z | Student Services - Unallowable activities | Stdt Svcs | Stdt Svcs | Other Institutional Activities | OIA | OSA | SCRUB | OIA | SCRUB | OSA |
| U M | Auxiliary Operations Maintenance | Aux Svcs | Maint & Repair | Other Institutional Activities | SCRUB | OSA | SCRUB | SCRUB | OIA | OSA |
| U R | Auxiliary Operations Renewal and Replacement | Aux Svcs | Renew & Repl | Other Institutional Activities | SCRUB | OSA | SCRUB | SCRUB | OIA | OSA |
| U X | Auxiliary Operations | Aux Svcs | Aux Svcs | Other Institutional Activities | SCRUB | OSA | SCRUB | SCRUB | OIA | OSA |
| U Z | Auxiliary Operations - Unallowable activities | Aux Svcs | Aux Svcs | Other Institutional Activities | SCRUB | OSA | SCRUB | SCRUB | OIA | OSA |

¹ Department Research is defined as research and developmental activities that are **not** a) sponsored projects and related match; b) occurring in an Organized Research unit; or c) identifiable in research organization codes established to track research activity in natural resource or initiative funds.

² Organized Research includes all research and development activities that are a) sponsored projects and related matching funds; b) occurring in an Organized Research unit; or c) identifiable in research organization codes established to track research activity in natural resource or initiative funds.

³ Organized Research Training includes training individuals in research techniques where activity utilized the same facilities as other organized research activities. Activities must be a) funded by sponsored projects and related matching funds; b) occurring in an organized research unit; or c) identifiable in research organization codes established to track activity in natural resource or initiative funds.

⁴ Restricted and matching funds are classified as Other Sponsored Activities unless included in Organized Research, Organized Research Training, or Instruction.

Note: AD, GO, GR, IO, PP, PR, and RG should no longer be used. Org's set up with these codes should be terminated and new orgs using the current program codes should be established.

Pool Costs

Acronym Cost Pool/Base Description

| | |
|-------|---|
| AS | Academic Support |
| DA | Department Administration |
| GA | General Administration |
| IN | Instruction |
| LIB | Library |
| OIA | Other Institutional Activities |
| OM | Operations & Maintenance |
| OSA | Other Sponsored Activities |
| OR | Organized Research |
| SPA | Sponsored Program Administration |
| SS | Student Services |
| EXCL | Activity Excluded for F&A Purposes |
| SCRUB | Fund/Program Code Mismatch - Review to determine cost pool. |