



## Accounting and Administrative Manual

### Section 200: Program Code Definitions

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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.

The following sections are included in this document:

- [Program Code Structure](#)
- [Definitions of Terms](#)
- [Program Code Definitions](#)
  - [Instruction](#)
  - [Research](#)
  - [Public Service](#)
  - [Academic Support](#)
  - [Student Services](#)
  - [Institutional Support](#)
  - [Operations and Maintenance](#)
  - [Scholarships and Fellowships](#)
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- [General Description of Programs Codes Used by Specific Departments](#)
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### 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 05-May-2011)

290000	University of AK Fairbanks
300001	Fairbanks Campus Allocation
301000	FC Instruction
3010ID	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:

1 <sup>st</sup> - 2 <sup>nd</sup> digits	Identify the MAU and/or state appropriation.
3 <sup>rd</sup> - 4 <sup>th</sup> digits	Zero filled
5 <sup>th</sup> - 6 <sup>th</sup> 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:

1 <sup>st</sup> - 2 <sup>nd</sup> digits	Identify the MAU and/or state appropriation component.
3 <sup>rd</sup> - 4 <sup>th</sup> digits	Zero filled
5 <sup>rd</sup> - 6 <sup>th</sup> 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.



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

- |  |   |  |
|--|---|--|
| 1 <sup>st</sup> - 2 <sup>nd</sup> digits | Identify the MAU/Appropriation/Authorization and campus/satellite allocation component. |  |
| 3 <sup>rd</sup> - 4 <sup>th</sup> digits | Identify the NCHEM category   |  |
|  | 10 – Instruction Activities   | 55 – Intercollegiate Athletic Activities     |
|  | 20 – Research Activities  | 60 – Institutional Support Activities        |
|  | 30 – Public Service Activities  | 70 – Physical Plant Activities               |
|  | 40 – Academic Support Activities  | 80 – Scholarships / Financial Aid Activities |
|  | 45 – Library Activities   | 90 – Auxiliary Services Activities           |
|  | 50 – Student Services Activities  |  |
|  | 0X or OX – Unallocated Appropriations (used primarily by financial services offices)    |  |
| 5 <sup>rd</sup> - 6 <sup>th</sup> 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. Entry level program codes make it possible to group expenses according to the purpose for which the costs are incurred. They tell the purpose of the expense incurred rather than *what* was purchased. 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:

- |  |  |
|--|--|
| 1 <sup>st</sup> - 3 <sup>rd</sup> digits | Identify the MAU/Appropriation, Allocation, and the Budget NCHEM   |
| 4 <sup>th</sup> digit -                  | Identify the department or other sub-category, numeric & alpha character are used: 0 through 9 and A through Z   |
| 5 <sup>th</sup> digit -                  | Classify the activity for Financial statement/IPEDS classification   |
| 6 <sup>th</sup> digit -                  | In conjunction with 5 <sup>th</sup> character, further classifies the activity in accordance with the provisions and cost principles mandated by 2 CFR Part 220 (OMB Circular A-21). |



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### 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 FY09, 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>
BHRS	CAS Behavioral Health Research & Services	AFES	SNRAS Agricultural and Forestry Experimental Station
CAAS	CHSW Center for Alcohol & Addiction Studies	DPP	Developmental Programs and Projects
ENRI *	CAS Environment & Natural Resources Institute	GI	Geophysical Institute
ICHS	CHSW Institute for Circumpolar Health Studies	IAB	Institute of Arctic Biology
ISER	CBPP Institute of Social & Economic Research	IARC	International Arctic Research Center
JC	CHSW Justice Center	INE	CEM Institute of Northern Engineering
		MIRL	CEM INE Mineral Industry Research Laboratory
		PDL	CEM INE Petroleum Development Laboratory
		SFOS	School of Fisheries and Ocean Sciences
*	Includes AKNHP AK Native Heritage Program		



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Effective FY09, two units have rates negotiated for their specific activity. The following units use identifiable organization codes to capture their activity and use the same program codes as an organized research unit:

UAF      University of Alaska  
ARSC    Arctic Region Supercomputing Center  
PF        GI 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 2 CFR Part 215 (OMB Circular 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 where such activities are not included in the instruction function.

- Department research is defined in 2 CFR Part 220 (OMB Circular 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 2 CFR Part 220 (OMB Circular 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.



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- Sponsored research means all research and development activities that are sponsored by Federal and non-Federal agencies and organizations, according to 2 CFR Part 220 (OMB Circular 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, according to 2 CFR Part 220 (OMB Circular 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. It should be noted that university research in a non-organized research unit that is funded through separate state appropriations and identified with an initiative org code is considered university research not department research.

Instruction means all teaching and training activities of an institution, according to 2 CFR Part 220 (OMB Circular 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.47 of 2 CFR Part 220 (OMB 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.



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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 2 CFR Part 220 (OMB Circular A-21). Examples include sponsored health service projects and community service programs. This activity recovers F&A at the other sponsored activity rate.

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### 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 2 CFR Part 220 (OMB Circular A-21). 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. Expenses for departmental research and public service that are not separately budgeted should be included in this activity type.

UA Instruction NCHEM program codes:

Code	General Description	Examples	Fin. Stmts. & 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

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**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

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**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. Stmts. & IPEDS	Budget	F&A
PD	Clerical and administrative support for public service unit	Public service department administration includes expenditures for department chairpersons, department clerical and department 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 <i>non-instructional</i> community service programs such as conferences and institutes, general advisory services, reference bureaus, testing services (for example, soil testing, lab testing, structural testing), 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

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**Academic Support:** These expenditures provide support services for the institutions primary programs of instruction, research, and public service. 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), research support/department administration (RD), or public service support/department administration (PD).

UA Academic Support NCHEM Program codes:

Code	General Description	Examples	Fin. Stmts. & 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. For museum department administration use AS. 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 (this does <u>not</u> include expenditures for dept chairpersons or dept clerical and administrative support), college academic administration, support, and management direction; and separately budgeted support for a specific college’s course and curriculum development, formal academic counseling services by faculty and academic personnel development such as sabbaticals, faculty awards and organized faculty development programs.	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

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**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, career counseling and placement services (excludes formal academic counseling by faculty (AS)), 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

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**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, Chukchi, Interior Aleutians, Kuskokwim, Northwest, Rural College, and UAF Community and Technical College.

UA Institutional Support NCHEM program codes:

Code	General Description	Examples	Fin. Stmts. & 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

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**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. Stmts. & 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

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**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 (FA). Additionally, student aid recipients are not required to perform services to the institution as consideration for the award, nor are they expected to repay the amount of the award to the funding source.

This category excludes financial assistance that is made in exchange for services provided to the institutions, as in the College Work Study program or a research or teaching assistantship. When services are required in exchange for financial assistance, the financial assistance should be classified as an expense of the department where the service is rendered. The work provided by the student should be charged to an org code that defaults to a program code that best describes the benefiting activity such as instruction, research, public service as appropriate not student aid (FA). This applies to both tuition waivers and wages, which should be processed through payroll.

See the following link to a questionnaire to be used to determine when payments made to students represent compensation for services:

[http://www.alaska.edu/files/hr/downloads/personnel.hiring\\_process.student\\_payment\\_questionnaire.pdf](http://www.alaska.edu/files/hr/downloads/personnel.hiring_process.student_payment_questionnaire.pdf)

See the following link to a presentation to assist with the determination if it is student employment or scholarship/fellowship:

[http://www.alaska.edu/files/hr/downloads/personnel.hiring\\_process.student\\_payment\\_presentation.pdf](http://www.alaska.edu/files/hr/downloads/personnel.hiring_process.student_payment_presentation.pdf)

UA Scholarship and Fellowship NCHEM program code:

Code	General Description	Examples	Fin. Stmts. & 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

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**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



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### **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.



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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 department 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.



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#### 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 NCHEM 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.



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#### 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 Office of Extramural Research at NIH provides information regarding various types of grant programs via their website at: [http://grants.nih.gov/grants/funding/funding\\_program.htm](http://grants.nih.gov/grants/funding/funding_program.htm). Funding classified as research training should utilize 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.



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#### 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.



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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/crssprgm/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/crssprgm/igert/start.htm>.

The Program Code Structure & Crosswalk is a tool to aide users to determine how the program code alpha characters are used when compiling system reports for Financial Statements, IPEDS, budget and the Facilities & Administrative Rate Proposal.

PC	Description	Classification for Reports			F&A Cost Pool/Base Mapping					
		Fin Stmt & IPEDS	Budget	Predominant F&A Category <sup>1</sup>	Misc Fd 1	Fd 14	Fd 17	Fd 18	Fd 19	Fd 2 & 3
					Unrstd	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
F A	Student Aid	Std 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 <sup>1</sup>	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 <sup>2</sup>	Research	Research	Instruction	SCRUB	OR	SCRUB	OR	SCRUB	OR
R R	Organized Research - Organized Research Unit <sup>2</sup>	Research	Research	Research	OR	OR	SCRUB	OR	SCRUB	OR
R T	Organized Research -Training <sup>3</sup>	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	Std Svcs	Athletics	Other Institutional Activities	OIA	OSA	SCRUB	OIA	SCRUB	OSA
S S	Student Services	Std Svcs	Std Svcs	Student Services	SS	OSA	SCRUB	SS	SCRUB	OSA
S Y	Student Services - Recharge	Std Svcs	Std Svcs	Other Institutional Activities	OIA	SCRUB	OIA	OIA	SCRUB	SCRUB
S Z	Student Services - Unallowable activities	Std Svcs	Std 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

<sup>1</sup> 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.  
<sup>2</sup> 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.  
<sup>3</sup> 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.  
<sup>4</sup> Restricted and matching funds are classified as Other Sponsored Activities unless included in Organized Research, Organized Research Training, or Instruction.

Note: AD, DS, 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.