University of Alaska

Program Code Hierarchy: Effective July 1, 2025

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. Additional guidance can be found here: https://www.alaska.edu/controller/acct-admin-manual/account-codes/ProgCodeDef.pdf

Program codes are organized using the following hierarchy:

Level	Title	Definition	Usage
Level 1	Appropriation	State of Alaska (SOA) authorization to spend funds for a stated purpose. Appropriations are often subdivided into allocations in the appropriations bill.	UA's Major Administrative Unit (MAU); aka Results Delivery Unit (RDU) for SoA reporting; FBB2SBD table fields - APPROPRIATION_CODE & APPROPRIATION_DESC
Level 2	UA Allocation	A grouping of SoA Allocations.	Internal reporting; FBB2SBD table fields - ALLOCATION_CODE & ALLOCATION_DESC
Level 3	SoA Allocation	A subunit of appropriations in an appropriation bill. An agency can move funding freely between allocations within an appropriation.	aka Component for SoA reporting; FBB2SBD table fields - SUBALLOCATION_CODE & SUBALLOCATION_DESC
Level 4	NCHEMS	Standardized categories published by the National Center for Higher Education Management Systems (NCHEMS), which are nationally recognized and utilized by most institutions of higher education.	Internal and external reporting; FBB2SBD table fields - NCHEMS_CODE & NCHEMS_DESC
Level 5	Program	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 (account code) or who made the purchase (organization code).	Internal and external reporting; FBB2SBD table fields - SNCHEMS_CODE & SNCHEMS_DESC Each Organization code is assigned a default program code

Filling Empty Levels

Except for Level 3, which may be filled from Level 2, all other Levels in the program code hierarchy will have level-specific codes.

Banner Query Forms

- Hierarchy – FTIPRGH
- Default program code by Org - FTMORGN