Program Codes and Banner Sponsored Project Codes

How They are Used at UA in Research Institutes & Academic Units

Statewide Office of Cost Analysis
- Tanya Hollis, Director
- Briana Walters, Assistant Manager
- Dawn Wall, Accountant

September 16, 2008
## Agenda

<table>
<thead>
<tr>
<th>Time</th>
<th>Session</th>
</tr>
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<td>10:05 – 10:20 am</td>
<td>Program Code Structure</td>
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<td>10:20 – 10:50 am</td>
<td>Program Code Definitions</td>
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<td>10:50 – 11:00 am</td>
<td>Break</td>
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<td>11:00 – 11:15 am</td>
<td>Program Code Practice</td>
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<td>11:15 – 11:30 am</td>
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<td>Post Award Topics</td>
</tr>
<tr>
<td>11:45 – 12:00 pm</td>
<td>Program Code Review</td>
</tr>
</tbody>
</table>
Program Codes - Introduction

- Classifies financial activity for reporting and other management purposes.
- Reflects the actual activity for which the expenditure is incurred or for which revenue is generated.
Program Codes are used for:

- Financial Statement Reporting
- Integrated Postsecondary Education Data System (IPEDS) reporting
- Budget Reporting
- Institutional Research
- Facilities & Administrative Cost Rate
- Space Survey
Program Code Structure
Program Codes in Banner

- Financial transactions are recorded in organization (org) codes which have a default program code attached via FTMORGN table in BFIN
  - Program code attaches to transaction from “birth to death”
    - Corrected errors result in no net impact

- One data entry program code per org code
  - This is a UA decision
The establishment of default program codes on the org table enables all expenditure transactions to be classified to specific activities for reporting and management purposes.
Program Codes in Banner

FTIPRGH - Program Code Hierarchy

Level 1-MAU/Appropriation code
Level 2-Budget Allocation code
Level 3-Budget NCHEM code
Level 4-Data entry program code

Last two characters of a level 4-data entry program code are ALWAYS alphabetic
Only level 4-data entry program codes are attached to data enterable organization codes
Program Code Structure

- **Level 1 - MAU/Appropriation program code**
  (predecessor program code for the level 2 program code)

  - Dependent on fiscal year appropriations
  - 1st - 2nd digits - MAU and/or Appropriation.
  - 3rd - 4th digits - Zero filled
  - 5th - 6th digits - Normally zero filled, except when UA receives special appropriations these are populated with other characters to identify the funds/authorization
Program Code Structure

- **Level 2 - Budget Allocation program code**
  (predecessor program code for the level 3 program code)
  - Defines the distribution of the State Appropriation
    - 1\textsuperscript{st} - 2\textsuperscript{nd} digits - MAU and/or state appropriation
    - 3\textsuperscript{rd} - 4\textsuperscript{th} digits - Zero filled
    - 5\textsuperscript{rd} - 6\textsuperscript{th} digits - Allocation at the highest level, such as program code 3000\textbf{01} - Fairbanks Campus Allocation
Program Code Structure

- **Level 3 - Budget NCHEM program code** (predecessor program code for the level 4 program code)
  - Classification as defined by the National Center for Higher Education Management Systems (NCHEMS)
    - 1st - 2nd digits - MAU/Appropriation/Authorization and campus/satellite allocation
    - 3rd - 4th digits - NCHEM category
      - 10 - Instruction; 20 - Research; 30 - Public Service; 40 - Academic Support;
        45 - Library; 50 - Student Services; 55 - Intercollegiate Athletic;
        60 - Institutional Support; 70 - Physical Plant; 80 - Scholarships/Financial Aid;
        90 - Auxiliary Services; 95 - Debt Service;
        0X - Unallocated Appropriations (used primarily by financial services offices)
        For example, restricted fund budget authority not in use
    - 5th - 6th digits - Zero filled
Program Code Structure

- Level 4 – Data Entry program code
  - Classifies the transaction activity for financial statement, IPEDS, budget & institutional research, facilities & administrative costs and space survey
    - 1st - 3rd digits - MAU/Appropriation, Allocation, and the Budget NCHEM
    - 4th digit - Department or other sub-category, numeric & alpha character are used: 0 through 9 and A through Z
    - 5th digit - Financial statements and IPEDS
    - 6th digit - In conjunction with 5th digit, further classifies the transaction activity in accordance with the provisions and cost principles mandated by 2 CFR 220 (formerly the Federal OMB Circular A-21)
Program Code Definitions
NCHEMS Classifications

- Instruction
- Research
- Public Service
- Academic Support
- Student Services
- Institutional Support
- Operations & Maintenance
- Student Aid
- Auxiliaries
Program Code Definitions

- **Instruction**
  - Expenditures for teaching and training, except research training, that are part of an institution’s instruction program
    - ID – Clerical and administrative support activities for academic departments, not deans/directors offices
    - IM – Operations and maintenance expenditures for an academic department not covered by the Physical Plant
    - IN – Direct cost expenditures for all teaching activities, except research training (see research program code definition)
Program Code Definitions

- **Instruction (continued)**
  - IR – Departmental research defined in 2 CFR 220 as research and development activities that do not meet the criteria to be considered “separately budgeted and accounted for.”
    - Considered incidental to primary activity occurring in the dept and is included under the instruction function for F&A purposes
  - IY – Instruction unit recharge activities
  - IZ – Instruction activities unallowable per federal regulations
Program Code Definitions

□ Research

- Expenditures for activities specifically organized to produce research outcomes, whether commissioned by an external agency, or ‘separately budgeted and accounted for’ by UA:

- Separately budgeted and accounted for:
  □ Sponsored Projects
  □ Matching funds
  □ Research in organized research unit
  □ Org established to track research activity funded with:
    ■ Natural resource funds (18XXXX)
    ■ Initiative funds
Program Code Definitions

- **Research (continued)**
  - The primary activity of an organized research unit meets the definition of research
  - Organized research units will not have departmental research
    - RD – Clerical and administrative support activities for organized research units, includes directors
    - RM – Operations and maintenance expenditures for an organized research unit not covered by the Physical Plant
    - RO – Direct cost expenditures for organized research (separately budgeted and accounted for) activities within a non-organized research unit
Program Code Definitions

- **Research (continued)**
  - RR – Direct cost expenditures for organized research activities within an organized research unit
  - RT – Direct cost expenditures for training activities with the primary purpose of training of individuals in research techniques
    - Purpose of funding is training rather than research
    - Utilizes the same facilities as other research activities
  - RY – Organized research recharge activities
  - RZ – Organized research activities unallowable per federal regulations
Program Code Definitions

- Research (continued)
  - UAF Organized Research Units
    - AFES – Agricultural and Forestry Experimental Station
    - SFOS – School of Fisheries and Ocean Sciences
    - INE – Institute of Northern Engineering
      - MIRL – Mineral Industry Research Laboratory
      - PDL – Petroleum Development Laboratory
    - DPP – Developmental Programs and Projects
    - GI – Geophysical Institute
    - IARC – International Arctic Research Center
    - IAB – Institute of Arctic Biology
Program Code Definitions

- **Public Service**
  - Expenditures for activities established primarily to provide non-instructional services beneficial to individuals and groups external to UA
  - Does not include activities carried out by faculty as part of their tripartite assignment; those activities are classified as instruction or research, consistent with their primary assignment
    - PD – Clerical and administrative support activities for public service units, includes directors
    - PM – Operations and maintenance expenditures for public service not covered by the Physical Plant
    - PS – Direct cost expenditures for public service activities
    - PY – Public service recharge activities
    - PZ – Public service activities unallowable per federal regulations
**Program Code Definitions**

- **Academic Support**
  - Expenditures to provide support services for instruction.
  - Includes the retention, preservation, display of educational materials, and galleries.
  - Does **not** include expenditures for dept chairpersons or dept clerical and administrative support.
    - AC – Central level academic support activities
    - AL – Libraries used by public, students, staff and faculty
    - AM – Organized museum activities
    - AP – Operations and maintenance expenditures for academic support not covered by the Physical Plant
Program Code Definitions

- **Academic Support (continued)**
  - AS – College level academic support such as academic deans and their staff
  - AY – Academic support recharge activities
  - AZ – Academic support activities unallowable per federal regulations
Program Code Definitions

- **Student Services**
  - Funds expended for the administration of student affairs and for services to students
    - SA – Intercollegiate athletics
    - SS – Administration of student affairs and for services to students
    - SY – Student services recharge activities
    - SZ – Student services activities unallowable by federal regulations
Program Code Definitions

- Institutional Support
  - Central executive-level activities concerned with management and long-range planning for the entire institution/campus
  - Fiscal operations
  - General administration and logistical services
  - Administrative computing support
  - Public relations or development activities
Program Code Definitions

- Institutional Support (continued)
  - GA – General and administrative expenditures at the institution/campus level
  - GB – Staff benefits expenditures, used with SW org codes only
  - GM – Operations & maintenance for institutional support unit, includes security, environmental safety, hazardous waste disposal, insurance relating to property, space management, and central receiving
  - GP – Central campus pre-award and post-award offices
  - GS – Specific student related general administrative activities, includes costs related to commencement, graduation, and convocation costs
  - GY – General and administrative recharge activities
  - GZ – General and administrative activities unallowable per federal regulations
Program Code Definitions

- Operations and Maintenance
  - Expenditures of current funds for the administration, supervision, operation, maintenance, preservation, and protection of the institution’s physical plant
    - OM – Operations and maintenance expenditures include:
      - Janitorial and utility services
      - Repairs and ordinary/normal alterations of buildings, furniture & equipment
      - Care of grounds
      - Maintenance and operation of buildings and other plant facilities
      - Fire protection
    - OY – Operations and maintenance recharge activities
    - OZ – Operations and maintenance activities unallowable per federal regulations
Program Code Definitions

- **Scholarships and Fellowships**
  - 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.
  - Includes trainee stipends, prizes, awards, and tuition and fee waivers. Fellowships are grants-in-aid and trainee stipends to graduate students.
    - FA – Student aid activities
Program Code Definitions

- **Auxiliary Enterprises**
  - Furnishes 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
  - Essentially managed as a self-supporting activity
    - UM – Maintenance and repair expenditures
    - UR – Renewal and replacement expenditures
    - UX – Expenditures and transfers of an auxiliary operation except for certain physical plant costs that must be identified separately for Budget reporting purposes
    - UZ – Auxiliary enterprise activities unallowable per federal regulations
Program Code Definitions

- **Debt Service**
  - Non-discretionary funding for the retirement of debt obligations
    - DS – Debt service activities
PRACTICE TEST

Thinking… thinking… thinking…

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Question #1

You have a faculty member who is teaching a class. What program code should be charged for this effort?
Question #2

The dean’s salary should be charged to what type of program code?
Question #3

The director’s salary for a research institute should be charged to what type of program code?
Question #4

Your department is part of an organized research unit. A faculty member has a sponsored research project. How should their effort be coded?
Question #5

One of your department faculty is working on a research project funded with unrestricted funds. Your department is an organized research unit.
Question #6

Your organized research unit department is paying for maintenance in a research lab. What type of program code should be used to record the expenses?
Question #7

Your department is organizing a conference. What type of program code should be used to record the conference expenses?
Question #8

Public service department administrative support expenses should be recorded to what type of program code?
Your organized research unit is involved with a fundraising activity. What type of program code should be used?
Question #10

Your department grants scholarships and student aid to students. These students do not perform any work in return for the scholarship. How should these scholarships be coded?
Question #11

A student in your department has received a grant to train her in research techniques. How should this be coded?
Question #12

Organized research unit department administrative support expenses should be charged to what type of program code?
Question #13 (Part I)

One of your faculty has been assigned to serve on a central level curriculum development committee. What type of program code should be charged for this effort?
Question #13 (Part II)

Using the same information from the previous question #13 Part I, what if the effort is for college level curriculum development?
Final Question #14

You have a faculty member in your organized research unit that is working on the cost sharing portion of a sponsored research project for another non-organized research department. How should the professor’s effort be coded?
TEST OVER!

Excellent!
Pre-Award Topics
Pre Award Flowchart

Start Here

Proposal Received

Proposal is reviewed to identify type of activity

Activity is Organized Research

Choose Activity Type of Organized Research

Is F&A Waived or at a Reduced Rate?

NO

Use F&A Rate Code like FWN___

YES

Activity is Sponsored Training

Choose Activity Type of Training/ Instruction

Is F&A Waived or at a Reduced Rate?

NO

Use F&A Rate Code like FTN___

YES

Activity is Other Sponsored Activity

Choose Activity Type of Other Sponsored Activity

Is F&A Waived or at a Reduced Rate?

NO

Use F&A Rate Code like FSN___

YES

Use F&A Rate Code like FSW___
## OSP Proposal Routing Form Excerpt

<table>
<thead>
<tr>
<th>Feature</th>
<th>Description</th>
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</thead>
<tbody>
<tr>
<td>1. <strong>The Basics</strong></td>
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<tr>
<td>(a) <strong>Proposal S000</strong></td>
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<tr>
<td>(b) <strong>Sponsor Due Date:</strong></td>
<td></td>
</tr>
<tr>
<td>(c) <strong>Unit Due Date:</strong></td>
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<tr>
<td>(d) <strong>Unit Proposal Number:</strong></td>
<td></td>
</tr>
<tr>
<td>(e) <strong>Program Proposal Guidelines:</strong></td>
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</tbody>
</table>

| 2. **Project Background Information** |  |
| (a) **Title:** |  |
| (b) **Sponsor:** |  |
| (c) **Div./Prog.:** |  |
| (d) **Start Date:** |  |
| (e) **End Date:** |  |
| (f) **Sponsor Type:** |  |
| (g) **Activity Type:** |  |
| (h) **Project Type:** |  |
| (i) **Mechanism:** |  |
| (j) **Proposal Format:** |  |

| 3. **Ethics and Regulatory Compliance** |  |
| (a) **Use of Vertebrates:** | IACUC# |
| (b) **Research on Human Subjects:** | IRB# |
| (c) **Use of Radiation, Lasers, or Significant Chemical Hazards:** |  |
| (d) **Use of Biohazards:** | LBC# |
| (e) **Potential for Tech. Transfer, Patent, Copyright, Trademark, or Licensing:** |  |
| (f) **Material Transfer Agreements:** |  |
| (g) **Potential for Program Income:** |  |
| (h) **Conflicts of Interest:** |  |
| (i) **Research Restrictions:** |  |
| (j) **Import or Export of Data, Goods, or Services:** | ITSC# |
| (k) **Confidential or Classified Information:** | ITSC# |

| 4. **Budget Information** | Any matching/cost sharing (M/C/S) requires completion of the MCS Form  |
| (a) **F&A Rate Percentage:** | % |
| (b) **Indirect Cost Rate Code:** |  |
| (c) **Distribution Code:** |  |
| (d) **Modified TDC (MTDC):** | $  |
| (e) **Total Direct Costs (TDC):** | $  |
| (f) **F&A Cost Recovery:** | $ 0 |
| (g) **Total Sponsor Request:** | $ 0 |
| (h) **M/C/S UAF:** | $  |
| (i) **M/C/S Third Party:** | $  |
| (j) **M/C/S Total:** | $ 0 |

| 5. **Project Space Requirements** | A "Yes" answer on either of these items requires completion of the Space Request Form and consultation with Facilities Services or Campus and Space Planning for budgeting and approval as necessary. Attach any relevant documentation received from Facilities Services or Campus and Space Planning to the proposal.  |
| (a) |  |
| (b) |  |
| (c) |  |
Consistency in Classification

- FRAPROP
  - Category code
    - 1 Instruction
    - 2 Applied Research
    - 3 Basic Research
    - 4 Public Service
    - 5 Academic Support
    - 6 Student Services
    - 7 Institutional Support
    - 8 Scholarship/Fellowship
### FRAPROP: Category Detail Tab

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<th>Data</th>
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<td><strong>Scholarship/Fellowship</strong></td>
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Consistency in Classification

- FRAPROP
  - F&A rate code
    - FRN – UAF Research Negotiated
    - FRW – UAF Research Waived (other than Negotiated)
    - FSN – UAF OSA Negotiated
    - FSW – UAF OSA Waived (other than Negotiated)
    - FTN – UAF Sponsored Training Negotiated
    - FTW – UAF Sponsored Training Waived (other than Negotiated)
FRAPROP: Cost Code Tab

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<tr>
<td>Indirect Cost Basis:</td>
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<td>Indirect Cost Charge Account Code:</td>
<td>7811 Restricted charge 7811</td>
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<td>Indirect Cost Distribute To Code:</td>
<td>FADM03 F&amp;A Under Recvd, VCAS 85.2 UA 12.8</td>
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</table>
Post Award Topics
Consistency in Classification

- **FRAGRNT**
  - Indirect (F&A) rate code
    - FRN – UAF Research Negotiated
    - FRW – UAF Research Waived (other than Negotiated)
    - FSN – UAF OSA Negotiated
    - FSW – UAF OSA Waived (other than Negotiated)
    - FTN – UAF Sponsored Training Negotiated
    - FTW – UAF Sponsored Training Waived (other than Negotiated)
  - User defined data
    - A-133 codes
# BRF – Grant Setup

**BUDGET REQUEST FORM - GRANT SETUP**

**Grant No:**
**Proposal No:**
**D Level Org:**

**Agency Code:** 
**Agency Name:**

**Primary PI ID:** 
**Name:**

**Project Period Start Date:** 
**Project End Date:**

**Status Code:** 
**Status Date:** *(Same as start date of award)*

**Funding:**
- **Current (Fiscal Yr):**
- **Cumulative (To Date):**
- **Maximum (Total Award):**

**Amounts:**

**Related Grant:** 
**Grant Type:**
**Category:**

**Equipment Code:**
**CFDA:**

**Sponsor ID:**

## Grant Agency Information

**Address Type:**
**Address Sequence No:**

**Grant Location:**
**Location Code:**
**On/Off Campus:**

**F&A Cost Codes:**
- **Indicate ORG for indirect Cost Dist:** *(complete for all BRF for this project)*
- **Indirect Cost Basis:**

**Rate Code:**
**Percentage:**
**IDC Waiver:**
**Charge Code: 7811**
**Distribution Code:**

## Personnel Information

**Co-PI ID:**
**Name:**

**Co-PI ID:**
**Name:**

**Fiscal Off. ID(006):**
**Name:**

**G&G Tech ID(007):**
**Name:**
**ID:**
**Name:**

**Bill Signer ID(011):**
**Name:**

**Address Type:**
**Address Seq:**
**Phone Type:**
**Phone Seq:**
**Bill Type:**

## Grant Billing Information

**Rpt Signer ID:**
**Name:**
**Title:**

**Address Type:**
**Address Seq:**
**Phone Type:**
**Phone Seq:**
**Rpt Type:**

**Grant Billing Information**
- **PMS Code:**
- **Unbudgeted C/R: Acct:**
- **Billing Add Type:**

**Sequence No:**
**Invoice No:**
**1034 BFRM Ext:**

**Bill Min if not Reached:**

## Defined Field Codes:

- **Fin Aid**
- **Other-Training**
- **Research/Devel.**
- **Other-O&A**
- **Assumption of Liability**
- **Multi-Fund**
- **Program Income**
- **M/C Required**
- **F&A Waived for M/C**
- **Multi-Activity**
- **Major Program**
- **Multi Campus**

## F&A thru Agency Information

**Agency Code:**
**Agency Name:**

**Pass thru Award No:**
**Percentages:**

## Match/Cost Share Information

**Matching:**
**Cost Share:**
**Total Required M/C:**

**ORG:**
**FUND:**
**AMOUNT:**

**ORG:**
**FUND:**
**AMOUNT:**

## Match-Link Info (FG-C2FEN)

**To:**
**From:**

**FR AVEGA**
**Grant Code:**
**Match Fund Code:**

**Event Code:**
**Bill Date:**
**To:**

**Frequency:**
**_period:**
**Period To:**

**Payment Method Type:**
**Bill Format:**

**Default Resp. User ID:**

**Additional Information to Facilitate Grant Setup:**

## OGCA
**Reviewed by:**
**Phone:**
**Date:**

*Version 2006-1*
FRAGRNT: Grant Maintenance
FRAGRNT: Cost Code Tab
**FRAGRNT: User Defined Data Tab**

<table>
<thead>
<tr>
<th>Multiple Selection</th>
<th>Literal</th>
<th>Value</th>
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<tbody>
<tr>
<td>OTHER-OSA</td>
<td>GRANT</td>
<td>Other Sponsored Activity</td>
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</table>
Consistency in Classification

- FRMFUND
  - Indirect cost (F&A) rate code
    - FRN – UAF Research Negotiated
    - FRW – UAF Research Waived (other than Negotiated)
    - FSN – UAF OSA Negotiated
    - FSW – UAF OSA Waived (other than Negotiated)
    - FTN – UAF Sponsored Training Negotiated
    - FTW – UAF Sponsored Training Waived (other than Negotiated)
# BRF – Fund Setup & Budget Input

## BUDGET REQUEST FORM - FUND SETUP & BUDGET INPUT

**Chart of Accounts:** B  
**Status:** Active

**Grant No:**  
**Proposal No:** (Note: if different from proposal attached to grant)

**Fund Code:**  
**Short Title:**

<table>
<thead>
<tr>
<th>Project</th>
<th>Term</th>
<th>Exp.</th>
<th>Date</th>
<th>Start Date</th>
<th>End Date</th>
<th>Data Entry:</th>
<th>Fund Type:</th>
<th>Predecessor Fund:</th>
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</thead>
</table>

**Financial Mgr:**  
**Inst.:**

**Researcher:**  
**Inst.:**

**Unbilled AR Acct:**  
**Revenue Acct:**  
**Bank:**  
**Cash:**

**Default Org Code:**  
**Program Code:** (for reference only)

**F&A Cost Codes:** (FRMFUND)

- **Rate Code:**  
- **Percentage:**  
- **IDC Waiver:**

**Charge Code:** 7811  
**Distribution Code:**

**Billing Information:**  
**Billing AR Account Code:**

**Comments:**

---

<table>
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<tr>
<th>Accounting Component</th>
<th>COA</th>
<th>FUND</th>
<th>ORG</th>
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<td>4001 Supplies</td>
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<td>5001 Equipment</td>
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<td>6001 Student Aid</td>
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<td>7001 F&amp;A %</td>
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<td>8001 Other Expenses</td>
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<td>8003 Assumption</td>
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**Totals**

**Budget JV Number**  
**Date Budget Input**  
**Date Form Input/Updated**

**OGCA**  
**Reviewed by:**  
**Phone:**  
**Date:**

*Version 2008-1*
FTMFUND: Fund Code Maintenance
Accurate Program Code Accounting

- Consistency from year-to-year
- Same “sheet of music” for everyone
- Required by CAS
- When users classify costs results are:
  - More accurate information
  - Avoid “Butrovich classification”
- Corrections are painful
Program Code Review

- Responsibility for correct program code use resides with the MAU
  - MAU to review activity on a monthly basis
    - Establish new orgs as needed
    - Initiate clean-up of errors
      - Move budget and expenditures
  - SW review activity on quarterly basis
    - Upcoming review will be through September 30 and disseminated in October for campus review
UAF Program Code Review

- Campus/MAU Review
  - UAF Financial Services
    - Unrestricted funds
    - Program code mismatches
  - UAF Office of Grant & Contract Administration
    - Restricted funds
    - Matching funds
    - Reviews BRF’s for correct coding
Statewide Program Code Review

- SW Review from Cost Analysis & Fund Accounting
  - Year-to-date activity
    - All fund-org-program code combinations
    - Errors
      - Program code mismatches
      - Org/Fund mismatches
    - Potential errors
      - Fund title, department, fund type, org title, program code, indirect cost code, A-133 category code
  - Communicates with MAU central personnel
Common problems

- Organization codes
  - Non-descriptive titles
    - Example: SFOS vs. SFOS Instruction
  - Titles inconsistent with the program code
  - Mismatches
    - Org/program code
    - Org/fund
Common problems

- Restricted Funds
  - Inconsistency with
    - Program code
    - Indirect cost code
    - F&A rate
    - A-133 category
  - Organized research unit using program codes that are reserved for non-organized research units
    - Non-organized research unit should be RO
Common problems

- Unrestricted Funds
  - Organized research unit using ‘IR’ type program code for department research
    - Should be RR
Program Code and F&A Implications

- FY09 F&A Base Year
  - Data must be accounted for accurately
  - Affects F&A rates
  - FY09 data will be used to calculate FY11-FY13 rates
Primary UAF Campus Contacts

- UAF Financial Services
  - Phillip Harrington, Interim Director, 474-5866
- UAF OGCA
  - Maggie Griscavage, Director, 474-6446
- UAF OSP
  - Andrew Parkerson-Gray, Director, 474-1851
Primary Statewide Contacts

- **Cost Analysis**
  - Tanya Hollis, Director, 450-8069
  - Briana Walters, Assistant Manager, 450-8077
  - Dawn Wall, Accountant, 450-8076

- **Fund Accounting**
  - Jan Coker, Director, 450-8063
  - Michelle Wood, Accountant, 450-8066
Thanks for Attending!!!

- Please complete your evaluation sheets.