<u>F O A **PROGRAM** code description</u>

The following codes are based on financial accounting and reporting requirements as directed by the National Association of College and University Business Officers (NACUBO) and the Integrated Postsecondary Education Data System (IPEDS).

Data entry Field:

REVENUE:
R100 – Revenue   All revenue (income) classifications except Auxiliary Revenues

X100 – Auxiliary Revenue   All auxiliary revenues (income) except athletic revenues

X200 – Athletic Revenue   Only athletic revenues (income)

INSTRUCTION EXPENSE:
1000 – Sponsored Instruction expense
Formally organized instructional research expenditures, separately budgeted and accounted for and funded by external sources via contracts and grants.

1020 – General Academic Instruction expense
Expenses for formally organized instructional activities, for University credit, non-credit or Cost Sharing.

RESEARCH EXPENSE
2000 – Sponsored Research-Basic
Expenses for formally organized and separately budgeted Basic Research funded by external sources via contracts and grants. (Research type "Basic" must be provided by the PI or Project Manager when the new FOAP is requested, and this program code will be a default linked to the fund.)

2002 – Sponsored Research-Applied
Expenses for formally organized and separately budgeted Applied Research funded by external sources via contracts and grants. (Research type "Applied" must be provided by the PI or Project Manager when the new FOAP is requested, and this program code will be a default linked to the fund.)

2004 – Sponsored Research – Developmental
Expenses for formally organized and separately budgeted Developmental Research funded by external sources via contracts and grants. (Research type "Developmental" must be provided by the PI or Project Manager when the new FOAP is requested, and this program code will be a default linked to the fund.)

2050 – Departmental Research expense
 Expense for internally supported, non-competitive research. (Not considered organized research.)

2052 – Grant-in-Aid Research expense
Internally supported, separately budgeted, competitive research award expense.
Organized research expense.

2054 – Cost Share Research expense
Internally supported, separately budgeted research expense in support of externally funded programs, as required by written agreement.

2055 – Other Non-Sponsored Research expense
All other internally supported research expenses.

PUBLIC SERVICE EXPENSE:
3000 – Public Service Sponsored expense
Separately budgeted and accounted for restricted expenditures for Public Service contract and grant awards funded from external sources.

3010 - Public Service Non-Sponsored expense
Internally supported public service expense. (Outreach programs, conferences, program support, Cost Sharing)

ACADEMIC SUPPORT EXPENSE:
4000 – Academic Support expense
Includes expenses to provide support services for the institution's primary mission.
Includes academic and graduate school dean's offices, museums and galleries, academic support information technology and academic advising. (The Provost office is included in Institutional support and not in Academic Support.) Academic personnel development is also included, such as sabbaticals and faculty awards.

4010 – Constituency/Fund Raising expense
Any expense related to constituency development officers and/or dean's office fund raising expenditures.

LIBRARY EXPENSE:
5000 – Library expense
Any expense related to libraries located on AU and AUM campuses.

STUDENT SERVICES EXPENSE:
6000 – Student Services expense
Student services include the administration activities that provide assistance and support to the needs and interests of the students, including social and cultural development, counseling and career guidance, admissions, student records, and student health.
(AUM's intercollegiate athletics programs are included in this category.)

INSTITUTIONAL SUPPORT EXPENSE:
7000 – Institutional Support expense
These expenses include central, executive-level activities concerned with the management and long-range planning for the entire University. These offices include the president, provost, chief business officer, chief development officer.

7002 – Information Technology Administrative Support
Information technology support is normally allocated between Institutional support and Academic support, only.

7003 – Communications & Marketing expense
These expenses relate to the department of Communications and Marketing and University wide publications.

7004 - Development & Fund Raising expense
Expenses for activities to maintain relations with community, alumni, and other constituents, as well as conduct activities related to institution-wide development and fund raising costs.

7005 – Legal expense
Any legal expense or settlement uses this code.

OPERATIONS & MAINTENANCE EXPENSE:
8000 – Physical Plant Administration expense
Expenses for administration and supervision of the operation and maintenance of physical plant facilities, and space management are included.

8001- Operations and Maintenance expense
These expenses are normally incurred for janitorial and utility services, repairs and ordinary maintenance of buildings, furniture and equipment, care of grounds, security, disaster preparedness, safety, and hazardous waste management.

SCHOLARSHIP & FELLOWSHIP EXPENSE:
9000 – Scholarship & Fellowship expense
Scholarship and fellowship expense from unrestricted or restricted funds.

AUXILIARY EXPENSE:
A100 – Auxiliary expense
All auxiliary units expense, excluding athletics, and includes housing, dining, transportation, surplus property, information technology service centers.

A200 – Athletic Auxiliary Expense
Expenses related to the intercollegiate athletic programs.

DEPRECIATION EXPENSE:
D100-Depreciation expense
This code is only used by Financial Reporting to record depreciation expense on capitalized assets.

AGENCY OPERATIONS:
G100 – Agency Operations Includes revenues and expense for any ancillary unit that has a close association with the University, and who is allowed to use our accounting system for their purpose. The University has no direct control over these funds, but they must be reported in the University's financial statements.

M100 – Mandatory Transfers
This code is only used by Financial Reporting for cash transfers to fund debt service.

N100 – Non-Mandatory Transfers
This code used by the central business office.

P100 – Project Construction
This code is used when processing expenditures on building construction projects.