

Definition of Terms per NACUBO and OMB Circular A-21:

I. Purpose of Program Code:

1. To develop cost information for indirect cost rate proposal and other uses
2. Audited Financial Statement Classifications
3. NSF Research Survey and other published information
4. Campus Reports on Sponsored Activity

The UMass program code is a combination of the NACUBO code (first digit – alpha) and the A21 code (second two digits – numeric – e.g. B03)

II. Most commonly occurring program codes at UMass:

A01 Instruction means the teaching and training activities of an institution.

Except for research training as provided in section B, this term includes all teaching and training activities, whether they are offered for credits toward a degree or certificate or on a non-credit basis, and whether they are offered through regular academic departments or separate divisions, such as a summer school division or an extension division. Also part of this major function are departmental research, and, where agreed to, university research.

Sponsored instruction and training means specific instructional or training activity established by grant, contract, or cooperative agreement. For purposes of the cost principles, this activity may be considered a major function even though an institution's accounting treatment may include it in the instruction function.

UMass-Funded Departmental research means research, development and scholarly activities that are not organized research and, consequently, are not separately budgeted and accounted for. Departmental research, for purposes of this document, is not considered as a major function, but as a part of the instruction function of the institution.

B03 Organized Research means all research and development activities of and institution that are separately budgeted and accounted for. It includes:

Sponsored research means all research and development activities that are sponsored by Federal and non-Federal agencies and organizations. This term includes activities involving the training of individuals in research techniques (commonly called research training) where such activities utilize the same facilities as other research and development activities and where such activities are not included in the instruction function.

University research means all research and development activities that are separately budgeted and accounted for by the institution under an internal application of institutional funds. University research, for purposes of this document, shall be combined with sponsored research under the function of organized research.

C04 Other Sponsored Activities means programs and projects financed by Federal and non-Federal agencies and organizations which involve the performance of work other than instruction and organized research. Examples of such programs and projects are health service projects, and community service programs. However, when any of these activities are undertaken by the institution without outside support, they may be classified as other institutional activities. Examples: Archeological Service Contracts, Small Business Development

D06 Specialized Service Facilities & Recharge Centers includes the cost of such services, when material, must be charged directly to applicable awards based on actual usage of the services on the basis of a schedule of rates or established methodology that is designed to recover only the aggregate costs of the service.

L07 Other Institutional Activities includes auxiliary enterprises, such as the operations of residence halls, dining halls, student unions, intercollegiate and intramural athletics, bookstores, faculty housing, student apartments, guest houses, theaters, public museums, community relations and development, and other similar auxiliary enterprises.

D01 College Administration includes the administrative activities provided by academic colleges and schools that support the primary programs of instruction, research and public service. This support includes the school or college dean, associate/assistant deans, and college-level or school-level administrative, secretarial, personnel, payroll, purchasing, and accounting activities.

D13 Libraries includes activities that directly support the operation of the central library system.

D15 Departmental Administration includes the administrative activities performed by academic departments to support the primary programs of instruction, research, and public service. The support includes the departmental chair and department-level administrative, secretarial, personnel, payroll, purchasing, and accounting activities.

E14 Student Administration and Services includes student-related activities such as counseling and career guidance, student advising, student publications, financial aid, admissions, registrar, student health services, and commencement

F10 General Administration includes institutional activities that provide administrative support for the daily functioning of the total University, such as executive management, fiscal operations (accounting), general administrative services (such as personnel and payroll) and logistical services (such as campus mail and purchasing).

F12 Sponsored Projects Administration is limited to separate organizational units primarily established to administer sponsored projects. This category includes Grant and Contract Accounting, Grant and Contract Services, and the Office of Management Accounting and Analysis.

G11 Operations and Maintenance includes services related to the administration, supervision, operation, maintenance, preservation, and protection of campus facilities. Services include: janitorial and custodial services; repairs and ordinary or normal alterations to buildings, equipment, and furniture; design services; security; earthquake and disaster preparedness; environmental health and safety; property and equipment insurance; space and capital leasing; facility planning and management; care of grounds; maintenance and operation of building and other physical facilities.

G99 Capitalized Construction Projects

H99 Scholarships, Work Study, Financial Aid