

DEFINITIONS OF PURPOSE CODES FOR F&A

Plant O&M (OM)

Includes expenses incurred for administration, supervision, operation, maintenance, preservation and protection of the institution's physical plant. They include expenses normally incurred for such items as janitorial and utility services; repairs and ordinary or normal alterations of building furniture and equipment; care of grounds; maintenance and operation of buildings and other plant facilities; security; environmental safety; hazardous waste disposal; property, liability and all other insurance relating to property; space and capital leasing; facility planning and management; and central receiving.

General Administration (GA)

Includes expenses incurred for the general executive and administrative offices of educational institutions and other expense of general character which do not relate solely to any major function of the institution i.e.-instruction, organized research, other sponsored activities, other institutional activities. Examples include: those expenses incurred by administrative offices that serve the entire school, central offices of the institution including the President's office or Chancellor's office, the office of budget and planning, the operations of the central administrative management information systems. General and administrative expenses shall not include expenses incurred within non-university-wide deans' offices, academic departments, organized research or similar organizational units.

Departmental Administration (DA)

Includes expenses incurred for administrative and supporting services that benefit common or joint departmental activities or objectives in academic dean's offices, academic departments and divisions, and organized research units. Organized research units include study centers and research centers.

Sponsored Projects Administration (SPA)

The expenses here are limited to those incurred by a separate organization established primarily to administer sponsored projects, including such functions as grant and contract administration, special security, purchasing, personnel, administration, and editing and publishing of research and other reports. They include the salaries and expenses of the head of such organization, assistants, and immediate staff, together with the salaries and expenses of personnel engaged in supporting activities maintained by the organization, such as stock rooms, stenographic pools and the like.

Library Expense (LIB)

Includes those expenses incurred for the operation of the Library, including the cost of books and library materials purchased for the library. The library expense category should also include the salaries and fringe benefits applicable therein.

Student Administration (SS)

Expenses include those incurred for the administration of student affairs and for services to students, including expenses of such activities as dean of students, admissions, registrar, counseling and placement services, student advisers, student health and infirmary services, catalogs, and commencement and convocations.

Instruction (INS)

Means the teaching activities of an institution. It includes all teaching whether 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 summer school division or an extension division.

Organized Research (RES)

Means all research and development activities separately budgeted and accounted for. Research activities may be sponsored by Federal and non-Federal agencies and organizations or may be separately budgeted and accounted for by the institution under an internal application of institutional funds. Organized Research also includes activities involving the training of individuals in research techniques where such activities utilize the same facilities as other research and development activities and where such activities are not included in instruction.

Sponsored Training (TG)

Means specific training or instruction established by a grant, contract or cooperative agreement.

Other Sponsored Activity (OSA)

Means programs and projects financed by Federal and Non-Federal agencies and organizations, which involve the performance of work other than instruction, organized research and sponsored training. Examples of such programs and projects are health service projects and community service programs. However, when the institution without outside support undertakes any of these activities, they may be classified as Other Institutional Activities (OIA).