University of Alaska Program Code Structure & Crosswalk
Effective 7/1/11 (revised 08/05/11)

Accounting and Administrative Manual
Section 200: Program Code Definitions

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The Program Code Structure & Crosswalk is a tool to aide users to determine how the program code alpha characters are used when compiling system reports for Financial Statements, IPEDS, budget and the Facilities & Administrative Rate Proposal.

| | | | | | | F&A Cost Pool/Base Mapping | | | | | |
| | | | Classification for Reports | | | Misc Fd 1 | Fd 14 | Fd 17 | Fd 18 | Fd 19 | Fd 2 & 3 |
PC		Description	Fin Stmts & IPEDS	Budget	Predominant F&A Category[4]	Unrstd	Matching	Recharge	Designated	Auxiliaries	Restricted
A	C	Academic Support - Central Level	Acad Spt	Acad Spt	General Administration	GA	OSA	SCRUB	GA	SCRUB	OSA
A	L	Library	Acad Spt	Library	Library	LIB	OSA	SCRUB	LIB	SCRUB	OSA
A	M	Museum	Acad Spt	Acad Spt	Other Institutional Activities	OIA	OSA	SCRUB	OIA	SCRUB	OSA
A	P	AS O&M	Acad Spt	Acad Spt	Operations & Maintenance	OM	OSA	SCRUB	OM	SCRUB	OSA
A	S	Other Academic Support - College Level	Acad Spt	Acad Spt	Department Administration	DA	OSA	SCRUB	DA	SCRUB	OSA
A	Y	Academic Support - Recharge	Acad Spt	Acad Spt	Other Institutional Activities	OIA	SCRUB	OIA	OIA	SCRUB	SCRUB
A	Z	Academic Support - Unallowable Activities	Acad Spt	Acad Spt	Other Institutional Activities	OIA	OSA	SCRUB	OIA	SCRUB	OSA
F	A	Student Aid	Stdt Aid	Scholarships	Exclusion	EXCL	EXCL	EXCL	EXCL	EXCL	EXCL
G	A	General and Administrative (G&A)	Inst Spt	Inst Spt	General Administration	GA	OSA	SCRUB	GA	SCRUB	OSA
G	B	Staff benefits	Inst Spt	Inst Spt	Exclusion	EXCL	EXCL	EXCL	EXCL	EXCL	EXCL
G	M	G&A O&M	Inst Spt	Inst Spt	Operations & Maintenance	OM	OSA	SCRUB	OM	SCRUB	OSA
G	P	G&A-Preaward and postaward functions (campus-wide level)	Inst Spt	Inst Spt	Sponsored Program Administration	SPA	OSA	SCRUB	SPA	SCRUB	OSA
G	S	G&A related to Student Services (specific graduation activities)	Inst Spt	Inst Spt	Student Services	SS	OSA	SCRUB	SS	SCRUB	OSA
G	Y	G&A - Recharge	Inst Spt	Inst Spt	Other Institutional Activities	OIA	SCRUB	OIA	OIA	SCRUB	SCRUB
G	Z	G&A - Unallowable activities	Inst Spt	Inst Spt	Other Institutional Activities	OIA	OSA	SCRUB	OIA	SCRUB	OSA
I	D	Instruction Support/Department Administration	Instruct	Instruct	Department Administration	DA	OSA	SCRUB	DA	SCRUB	OSA
I	M	Academic Unit O&M	Instruct	Instruct	Operations & Maintenance	OM	OSA	SCRUB	OM	SCRUB	OSA
I	N	Instruction	Instruct	Instruct	Instruction	IN	IN	SCRUB	IN	SCRUB	IN
I	R	Academic Unit Department Research [1]	Instruct	Instruct	Instruction	IN	IN	SCRUB	SCRUB	SCRUB	IN
I	Y	Instruction - Recharge	Instruct	Instruct	Other Institutional Activities	OIA	SCRUB	OIA	OIA	SCRUB	SCRUB
I	Z	Instruction - Unallowable Activities	Instruct	Instruct	Other Institutional Activities	OIA	IN	SCRUB	OIA	SCRUB	IN
O	M	Operations & Maintenance (O&M)	O&M	O&M	Operations & Maintenance	OM	OSA	SCRUB	OM	SCRUB	OSA
O	Y	O&M - Recharge	O&M	O&M	Other Institutional Activities	OIA	SCRUB	OIA	OIA	SCRUB	SCRUB
O	Z	O&M - Unallowable activities	O&M	O&M	Other Institutional Activities	OIA	OSA	SCRUB	OIA	SCRUB	OSA
P	D	Public Service support/department administration	Pub Svc	Pub Svc	Department Administration	DA	OSA	SCRUB	DA	SCRUB	OSA
P	M	Public Service Unit O&M	Pub Svc	Pub Svc	Operations & Maintenance	OM	OSA	SCRUB	OM	SCRUB	OSA
P	S	Public Service	Pub Svc	Pub Svc	Other Institutional Activities	OIA	OSA	SCRUB	OIA	SCRUB	OSA
P	Y	Public Service - Recharge	Pub Svc	Pub Svc	Other Institutional Activities	OIA	SCRUB	OIA	OIA	SCRUB	SCRUB
P	Z	Public Service - Unallowable Activities	Pub Svc	Pub Svc	Other Institutional Activities	OIA	OSA	SCRUB	OIA	SCRUB	OSA
R	D	Research Support/Department Administration	Research	Research	Department Administration	DA	OSA	SCRUB	DA	SCRUB	OSA
R	M	Organized Research Unit O&M	Research	Research	Operations & Maintenance	OM	OSA	SCRUB	OM	SCRUB	OSA
R	O	Organized Research - Non-Organized Research Unit [2]	Research	Research	Instruction	SCRUB	OR	SCRUB	OR	SCRUB	OR
R	R	Organized Research - Organized Research Unit [2]	Research	Research	Research	OR	OR	SCRUB	OR	SCRUB	OR
R	T	Organized Research -Training [3]	Research	Research	Research	OR	OR	SCRUB	OR	SCRUB	OR
R	Y	Organized Research - Recharge	Research	Research	Other Institutional Activities	OIA	SCRUB	OIA	OIA	SCRUB	SCRUB
R	Z	Organized Research - Unallowable Activities	Research	Research	Other Institutional Activities	OIA	OR	SCRUB	OIA	SCRUB	OR
S	A	Intercollegiate Athletics	Stdt Svcs	Athletics	Other Institutional Activities	OIA	OSA	SCRUB	OIA	SCRUB	OSA
S	S	Student Services	Stdt Svcs	Stdt Svcs	Student Services	SS	OSA	SCRUB	SS	SCRUB	OSA
S	Y	Student Services - Recharge	Stdt Svcs	Stdt Svcs	Other Institutional Activities	OIA	SCRUB	OIA	OIA	SCRUB	SCRUB
S	Z	Student Services - Unallowable activities	Stdt Svcs	Stdt Svcs	Other Institutional Activities	OIA	OSA	SCRUB	OIA	SCRUB	OSA
U	M	Auxiliary Operations Maintenance	Aux Svcs	Maint & Repair	Other Institutional Activities	SCRUB	OSA	SCRUB	SCRUB	OIA	OSA
U	R	Auxiliary Operations Renewal and Replacement	Aux Svcs	Renew & Repl	Other Institutional Activities	SCRUB	OSA	SCRUB	SCRUB	OIA	OSA
U	X	Auxiliary Operations	Aux Svcs	Aux Svcs	Other Institutional Activities	SCRUB	OSA	SCRUB	SCRUB	OIA	OSA
U	Z	Auxiliary Operations - Unallowable activities	Aux Svcs	Aux Svcs	Other Institutional Activities	SCRUB	OSA	SCRUB	SCRUB	OIA	OSA

[1] Department Research is defined as research and developmental activities that are **not** a) sponsored projects and related match; b) occurring in an Organized Research unit; or c) identifiable in research organization codes established to track research activity in natural resource or initiative funds.

[2] Organized Research includes all research and development activities that are a) sponsored projects and related matching funds; b) occurring in an Organized Research unit; or c) identifiable in research organization codes established to track research activity in natural resource or initiative funds.

[3] Organized Research Training includes training individuals in research techniques where activity utilized the same facilities as other organized research activities. Activities must be a) funded by sponsored projects and related matching funds; b) occurring in an organized research unit; or c) identifiable in research organization codes established to track activity in natural resource or initiative funds.

[4] Restricted and matching funds are classified as Other Sponsored Activities unless included in Organized Research, Organized Research Training, or Instruction.

Note: AD, DS, GO, GR, IO, PP, PR, and RG should no longer be used. Org's set up with these codes should be terminated and new orgs using the current program codes should be established.

Pool Costs

Acronym	Cost Pool/Base Description
AS	Academic Support
DA	Department Administration
GA	General Administration
IN	Instruction
LIB	Library
OIA	Other Institutional Activities
OM	Operations & Maintenance
OSA	Other Sponsored Activities
OR	Organized Research
SPA	Sponsored Program Administration
SS	Student Services
EXCL	Activity Excluded for F&A Purposes
SCRUB	Fund/Program Code Mismatch - Review to determine cost pool.