EXPENDITURES
Fund, Organization, Account and Program Codes Refresher

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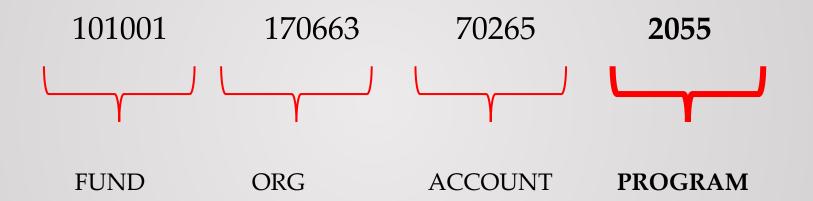Larry Hankins
2-24-2014
AUSPAN

Agenda

- Review the Banner FOAP structure – the Basics
- Address the purpose of Program Codes
- Define Programs codes
- Discuss examples from Banner
- Question and Answer

Review of the Banner FOP Structure

- F – Fund
  - Identifies the source of the funding – that is, **WHERE** the money is coming from
    - State appropriated base budget
    - Contracts or grants
    - Indirect Cost Recovery, etc
- O – Organization
  - Identifies the unit or individual responsible for transactions – that is, **WHO** is responsible
    - Departments
    - College
    - Individual, etc.
- A – Account
  - Identifies what the money is being spent on – that is, **WHAT** is being purchased
    - Travel
    - Supplies
    - Salaries, etc.
- P – Program
  - Identifies the purpose for the expenditure – that is, **WHY** are you expending the funds
    - Instruction
    - Research
    - Sponsored Public Service, etc.

FOAP

101001   170663   70265   **2055**

FUND   ORG   ACCOUNT   **PROGRAM**

Purpose of Program Codes

- Facilitate financial accounting and Reporting on financial statements and to the State Comptroller's office

- Facilitate data collection and reporting into the Integrated Postsecondary Education Data System (IPEDS)

- Facilitate expenditure classification for conduct of the F&A rate study and proposal

- Allow for data collection and interpretation related to the three missions of the University for a variety of institutional reports

- Allow for data collection and identification of research expenses for the National Science Foundation survey of R&D expenditures at Universities

Definitions for Program Codes

- 1000 – Sponsored Instruction expense
- 1020 – General Academic Instruction expense
- 2000 – Sponsored Research – Basic
- 2002 – Sponsored Research – Applied
- 2004 – Sponsored Research – Developmental
- 2050 – Departmental Research expense
- 2052 – Grant-in-Aid Research expense
- 2054 – Cost Share Research expense
- 2055 – Other Non-Sponsored Research expense

Definitions for Program Codes

- 3000 – Public Service Sponsored expense
- 3010 – Public Service Non-Sponsored expense
- 4000 – Academic Support expense
- 4010 – Constituency/Fund Raising expense
- 6000 – Student Services expense
- 8000 – Physical Plant Admin expense
- 8001 – Operations & Maintenance expense
- 9000 – Scholarship & Fellowship expense

Program Code Specifics for Research

- 2000, 2002, 2004 – Sponsored Research
  - Expenses for formally organized and separately budgeted research funded by EXTERNAL sponsors

- 2050 – Departmental Research expense
  - Expenses for INTERNALLY supported non-competitive research

- 2052 – Grant-in-Aid Research expense
  - Expenses for INTERNALLY supported competitive research that is separately budgeted and accounted for

- 2054 – Cost Share Research expense
  - INTERNALLY supported, separately budgeted research expense in support of an EXTERNALLY funded program

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

Examples of the Use of Program Codes

- Base budget

FUND	Fund Description	ORG	Organization Description	Account	Account Description	PROGRAM	PROGRAM DESCRIPTION
101001	AU Unrestricted Base Budget	120701	Biosystems Engineering	70940	Lab & Classroom Supplies	????	????

Examples of the Use of Program Codes

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101001	AU Unrestricted Base Budget	120701	Biosystems Engineering	70940	Lab & Classroom Supplies	1020	General Academic Instruction
101001	AU Unrestricted Base Budget	145012	Excellence Forestry Peaks GIA	70265	Individual In-State Travel	2050	Departmental Research expense

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101001	AU Unrestricted Base Budget	130501	Industrial & Systems Engineering	70260	Individual Foreign Travel	2055	Other Non-sponsored Research

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101001	AU Unrestricted Base Budget	130501	Industrial & Systems Engineering	70260	Individual Foreign Travel	2055	Other Non-sponsored Reseach
101001	AU Unrestricted Base Budget	146900	Nutrition and Food Science	70250	Individual Travel Airfare	**2002**	**Sponsored Research - Applied**

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101001	AU Unrestricted Base Budget	146900	Nutrition and Food Science	70250	Individual Travel Airfare	**2002**	**Sponsored Research - Applied**
101001	AU Unrestricted Base Budget	137801	Physics	70935	Office Supplies	**2054**	**Cost Share expense**

Examples of the Use of Program Codes

FUND	Fund Description	ORG	Organizaqtion Description	Account	Account Description	PROG RAM	PROGRAM DESCRIPTION
101002	AU Unrestricted Other	146946	NDHM Start-Up Michael Greene	70940	Lab & Classroom Supplies	2052	Grant-in-Aid Research expense

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101500	OVPR Internal Grant Program 2010	150325	Pharmacal Sci Internal Grant Prg 4	70060	Freight	2052	Grant-in-Aid Research expense

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101501	OVPR Internal Grant Prgrm 2011-2012	150325	Pharmacal Sci Internal Grant Prg 4	70940	Lab & Classroom Supplies	2000	Sponsored Research Basic

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101600	UnivOutreach Competitive GrantAward	146747	HDFS-Kyes Stevens	70935	Office Supplies	2052	Grant-in-Aid Research expense

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101600	UnivOutreach Competitive GrantAward	146747	HDFS-Kyes Stevens	70935	Office Supplies	2052	Grant-in-Aid Research expense
101004	AU Unrestricted Cost Share	137886	COST SHR 245106	70270	Individual Out-of-State Travel	2000	Sponsored Research Basic

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101004	AU Unrestricted Cost Share	130873	COST SHR 205145	62090	Fringe Rate Expense-Full Time	2050	Departmental Research expense

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104004	ACES Unrestricted Cost Share	302871	COST SHR 361826	60000	Faculty Administrative Salaries FT	2054	Cost Share expense

Summary

- The FOAP structure was designed, among other things, to facilitate identification and collection of data that describes the various sources of funding, places of performance, the things purchased and for what purpose the purchases are made

  Where, Who, What, Why

- The Program Codes have a specific purpose to help identify the types of activities the university engages in for reporting in various ways

- The accuracy of the program code usage on our campus could be improved with improved understanding of the purpose of them and attention to detail regarding their use