ADMINISTRATIVE MEMORANDUM

SUBJECT Grants, Contracts, and Cooperative Agreements to Finance Sponsored Programs

NUMBER 68

DATE September 22, 1976
(Revised October 1, 1980)

1. Purpose. This memorandum establishes procedures with respect to grants, contracts, and cooperative agreements - as defined in P.L. 95-224, to finance sponsored programs within The University of North Carolina.

2. Definitions. Sponsored programs are identified by two basic features: They are separately financed in whole or in part by external agencies, and they are carried out under the terms of agreements between The University, its constituent institutions, and the sponsoring agencies. Grants, contracts, and cooperative agreements, the devices for authorizing sponsored programs, although usually associated with specific individuals, are awarded to The University or to a constituent institution. Sponsored programs do not include individual consulting relationships. "Cooperative Agreement" does not include those cooperative arrangements between the United States Department of Agriculture and University Agricultural research personnel to carry out programs of joint interest where no solicitations of funds from the federal agency is made.

3. Policies

a. All sponsored programs which are carried out by constituent institutions or other agencies of The University or on University-controlled premises by or under the direction of faculty or staff members of constituent institutions or other agencies of The University, shall be subject to review and approval with respect to funding arrangements by the President of The University of North Carolina or by the Chancellor or other persons who have been specifically designated by the President.

b. All formal applications to donors and sponsors for support of sponsored programs, with the exceptions noted hereinafter, shall be submitted to donors and sponsors through the President
and reviewed under such instructions and guidelines as the President may deem necessary. Current instructions and guidelines are set forth in paragraphs 4 through 6 below. These procedures may be modified by the President as experience and need may warrant. Separate, specific instructions and guidelines may be adopted and issued as necessary for various types of programs, e.g., research, training, institutional development, or facilities programs. In the review of proposals for sponsored research, the President may seek the advice of The University Council on Research with respect to policies and standards. The President may establish such other councils or other special advisory committees as he may deem necessary for the review of sponsored programs, and he may use outside consultants to assist in reviews and evaluations.

4. General Criteria. The general criteria that must be considered in the development of applications for grants, contracts, and cooperative agreements are:

a. Adequate budgetary support, both direct and indirect, is to be provided by the funding agency and other appropriate sources, and no unauthorized obligations are to be assumed by the institution.

b. All sponsored programs and projects must be compatible with the overall mission of The University and of the constituent institution or institutions involved.

c. Projects and proposals must be consistent with all pertinent University policies and regulations.

5. Procedures for Review and Approval.

a. Submission Standards. Applications for grants, contracts, and cooperative agreements may be submitted by the Chancellor or his designated representative as approved in advance by the President directly to a funding authority, without prior approval by the President, with the following exceptions:

(1) Those under which The University or the institution assumes an express or implied responsibility to continue the program or activity beyond the life of the grant or to retain personnel initially employed under the grant, contract, or cooperative agreement.
(2) Those involving the creation of a new organizational unit (a department, center, institute, school, etc.) within The University or a constituent institution.

(3) Those involving the planning or establishment of a new degree program or program track.

(4) Those requiring matching funds or contributions that cannot be provided from current institutional resource levels.

(5) Those which would impede the elimination of racial duality in The University.

b. Applications Not Requiring Prior Approval of the President.

(1) Upon a determination by the Chancellor or his designated representative as approved in advance by the President that prior approval of the President is not required, the application may be forwarded directly to the funding authority by the institution.

(2) The transmittal of the application to the funding authority will include the following notation:

An abstract of this (application or proposal) has been provided the President of The University of North Carolina.

(3) One copy of the Report of Application for Grant, Contract, or Cooperative Agreement (Attachment A), an abstract of the application (Attachment B), and the Internal Processing Form (Attachment C) will be forwarded to the President of The University promptly following the transmittal of the application to the funding authority. In the submission, Attachment A should be on top, followed by B and C, in that order.

(4) The President may at any time direct the withdrawal, revision, or amendment of an application or proposal forwarded under the provisions of this subparagraph.

c. Applications Requiring Prior Approval of the President.

(1) Upon determination by the Chancellor or his designated representative that prior approval of the President is required, a copy of the proposal (which will remain on file
with General Administration), the Internal Processing Form, the Request for Approval of Application for Grant, Contract, or Cooperative Agreement (Attachment D), and the abstract of the application will be forwarded to the President by the Chancellor or his designated representative as approved by the President.

(2) Applications normally will be forwarded to the President at least two weeks in advance of the filing date established by the funding authority. Because of their greater degree of complexity, proposals under Title III (Developing Institutions) of the Higher Education Act of 1965 shall be submitted four weeks in advance of the filing date. In those instances in which the assumption is that the President's review will be particularly extensive, preliminary discussions should be initiated by the Chancellor earlier than indicated above.

(3) The Chancellor normally will be provided the President's response to the application within one week of the date of receipt of the application. A signed copy of the Request for Approval will be returned to the Chancellor, and the Chancellor will then transmit the approved proposal or application to the funding agency.

d. Report of Action by Funding Agencies. Each institution shall submit a Monthly Report of Awards and Rejections (Attachment E) not later than the fifteenth of the month following that in which the activity occurs. This form shall be used to report all grant, contract, and cooperative agreement awards and all proposal rejections.

6. Standard Forms and Records. Certain standard forms and procedures will be used in the preparation and review of applications for grants, contracts, and cooperative agreements, and for maintaining records and reporting on such sponsored programs.

a. Report of Application for Grant, Contract, or Cooperative Agreement (Attachment A). This form provides a standard method of reporting individual applications to the President at the time of submission to funding agencies. It will be used as the primary reference in identifying each project not requiring the approval of the President and for reporting to such external organizations as the State A-95 Clearinghouse. This form also will be used for classifying projects for communication and reporting purposes.
b. Abstract of Application for Grant, Contract, or Cooperative Agreement (Attachment B). The abstract of each application provides summary information required for communications with various persons or organizations needing limited information on applications pending or funded.

c. Internal Processing Form - Application for Grant, Contract, or Cooperative Agreement (Attachment C). The basic purpose of this form is to ensure that all of the critical elements of concern to The University have been reviewed by the appropriate administrative officers. The form will be signed by the Principal Investigator or Project Director. Other endorsements may vary, but the signatures of approval indicating the reviews of the Chancellor and the chief finance officer of the institution, or their designated representatives as approved in advance by the President, are required in all instances.

d. Request for Approval of Application for Grant, Contract, or Cooperative Agreement (Attachment D). This form provides a standard method of requesting the President's approval of applications and for notifying the Chancellor of the President's action. It will be used as the primary reference in identifying each project requiring the approval of the President and for reporting to such external agencies as the State A-95 Clearinghouse. This form also is used for classification of the project for communications and reporting purposes.

e. Monthly Report of Awards and Rejections (Attachment E). This form has been designed primarily in response to State A-95 Clearinghouse requirements. It is keyed to Attachments A and D and to a standardized filing system for all proposals or applications.

f. Filing System. Each institution will maintain a filing system which numbers each application with the institutional Federal Interagency Committee on Education (FICE) code, the last two digits of the State's fiscal year (July 1-June 30), and the chronological number. The first application in fiscal year 1980-81 from Fayetteville State University, for example, will be designated as 002928-81-0001. Requests for annual budget allotments to multi-year projects will carry the number of the original project.

g. Classification System. On Attachments A and D, sponsored research and training activities will be classified according to the Taxonomy of Academic Disciplines (Attachment F), and
the Smithsonian Institution taxonomy of research in process (Attachment G). Project categories will be classified according to The University of North Carolina Chart of Accounts purpose codes (Attachment H).

7. Effective Date. Effective January 1, 1981, applications for grants, contracts, cooperative agreements, and related correspondence will be processed as prescribed herein.

This memorandum supersedes all earlier instruction issued by this office on the same subject.

[Signature]
William Friday, President

Attachments: A-H
TO: President, The University of North Carolina

FL (Chancellor)

(Consortium Institution)

DATE: ____________________________

Attached are transmittal forms for proposal number 00

FICE Code FY 4 Digit #

entitled: ____________________________________________________________

by (Principal Investigator/Project Dir.) of (Department)

of (Institute, Center, School, College, or Other Administrative Unit)

to (Complete Agency Name. Do not include address here.)

coving the period from Month Day Year to Month Day Year

CATEGORY (Check one.)

100 Instruction

110 Research

140 Public Service

150 Academic Support

160 Student Services

170 Institutional Support

180 Physical Plant Operations

230 Student Financial Aid

300 Capital Improvements (Including Equipment)

400 Service Agreements (Training)

990 Multi-Activity (e.g., Title III, HEA)

TOTAL FUNDING REQUESTED:

Grant . . . . . . . . $ __________________

Contract . . . . . . . $ __________________

Cooperative Agreement $ __________________

Cash Matching Requirements, if any . . . $ __________________

RESEARCH/TRAINING CLASSIFICATION:

HEGIS ____________________________

Smithsonian __________________________

ECU and UNC-CH Only:

MEDICINE/HEALTH AFFAIRS _____________

ACADEMIC AFFAIRS _____________

GA FORM 1.81
January, 1981

ATTACHMENT A

(Chancellor or Designee)
INTERNAL PROCESSING FORM - APPLICATION FOR GRANT, CONTRACT, OR COOPERATIVE AGREEMENT

TYPE

Proposal
Renewal
Supplement
Continuation

Number 00 — —
Institution
Participating Institutions

1. Title of Proposal

Principal Investigator or Project Director
Department
Institute or Center
School, College, or Other Admin. Unit

2. Funding Agency (Complete mailing address)

Agency Mailing Deadline
Total Amount Requested
If Multiple Year, Current Year Request
Proposed Beginning Date
Termination Date

(CURRENT REQUEST) Month Day Year
Month Day Year

Please answer the following questions. Explain on a separate sheet any items 3-6 marked "yes" and 7a-13b if the companion question is marked "no.

Yes No

4. Does the proposal involve the creation of a new organizational unit within the institution?

5. Does the proposal involve the creation of or planning for a new degree program or program track? (A degree program is defined as "all courses of study leading to a degree or to professional certification at a specific level within a given discipline specialty of the HEGIS taxonomy." A program track is a course of study within a program which leads to a degree or to professional certification.)

6. Will the proposal impede the elimination of racial duality in the University?

7a. Does the proposal require funds or contributions in the form of cash matching ( ) or cost sharing ( )? (Check as applicable)

7b. If "yes," can they be provided from current institutional resource levels?

Does the proposal involve research with human subjects ( ) animal subjects ( )?

8b. If human subjects are involved, has the proposal been reviewed by the relevant University Committee?

If yes, date of review; Pending ( )
9a. Does the proposal involve the use of consultants for other than educational services or research?

☐ ☐

9b. If so, has it been cleared with the designated officer at your institution?

☐ ☐

10a. Does the proposal involve research with potential biohazards ( ) or using radioactive materials ( )? (Check as applicable)

☐ ☐

10b. If so, has it been reviewed by the relevant institutional office or committee?

☐ ☐

11a. Does the proposal require additional personnel ( ), space ( ), equipment ( ), alterations to physical plant ( ), or installation or maintenance of equipment ( )? (Check as applicable)

☐ ☐

11b. If so, have the appropriate officers of the institution agreed that they/it can be provided within the limits of funds being requested?

☐ ☐

12a. Does the work described in the proposal require computer time ( ) nuclear reactor time ( )? (Check as applicable)

☐ ☐

12b. If so, have the costs included in the proposal been reviewed by the appropriate institutional officer?

☐ ☐

13a. Does the proposal require clearance under state A-95 Clearinghouse regulations?

☐ ☐

13b. If so, has this clearance been secured? If yes, give date of clearance . If not secured, give date of submission to Clearinghouse .

☐ ☐

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Student employment, if any, in the proposed project will be nondiscriminatory as to race, color, national origin, religion, sex, handicapped, age, and veteran status, as required by federal law.

Signature of 
Principal Investigator or 
Project Director ________________________ Date ____________________

Signatures indicating approval (those not applicable should be so indicated):

Department Head ________________________ Date ____________________

Director of Institute/Center ________________________ Date ____________________

Dean of School ________________________ Date ____________________

Chief Finance Officer or Designee ________________________ Date ____________________

Chancellor or Designee ________________________ Date ____________________
THE UNIVERSITY OF NORTH CAROLINA

ABSTRACT OF APPLICATION FOR GRANT, CONTRACT, OR COOPERATIVE AGREEMENT
(See instructions on reverse.)

Title: ____________________________________________

__________________________

Number: 00 - -

Principal Investigator/Project Director: ____________________________

__________________________

GA FORM 2.81
January, 1981
ATTACHMENT B
Abstract of Application for Grant, Contract, or Cooperative Agreement

Instructions

A. Items to be included in the Abstract

The Abstract should be plainly written, limited to not more than one page, and in sufficient detail to summarize:
1. the purpose(s) or problem(s),
2. the hypothesis(es) or objective(s), and
3. the method(s) of the project.

B. Keywords

Keywords are used to identify certain aspects of the project not otherwise apparent from the title. Keywords may be the names of specific methods, processes, diseases, disorders, phenomena, test organisms, or other appropriate topics. Underline the keywords (not to exceed five) in your Abstract.
REQUEST FOR APPROVAL OF APPLICATION FOR GRANT, CONTRACT, OR COOPERATIVE AGREEMENT

TO: President, The University of North Carolina

FROM: (Chancellor)

(CONSTITUENT INSTITUTION)

DATE: ____________________________  Attached is proposal number 00 ____________

FICE Code FY 4 Digit #

entitled: ____________________________

by ________________________________ of ________________________________ (Department)

of ________________________________ (Institute, Center, School, College, or Other Administrative Unit)

to ________________________________ (Complete Agency Name. Do not include address here.)

covering the period from _______________ ___________ _______ _______ to _______________ ___________ _______ _______

___ 100 Instruction

___ 110 Research

___ 140 Public Service

___ 150 Academic Support

___ 160 Student Services

___ 170 Institutional Support

___ 180 Physical Plant Operations

___ 230 Student Financial Aid

___ 300 Capital Improvements (Including Equipment)

___ 400 Service Agreements (Training)

___ 990 Multi-Activity (e.g., Title III, HEA)

TOTAL FUNDING REQUESTED:

Grant ____________________________ $__________________________

Contract __________________________ $__________________________

Cooperative Agreement ____________ $__________________________

Cash Matching Requirements, if any ... $__________________________

RESEARCH/TRAINING CLASSIFICATION:

HEGIS ____________________________

Smithsonian _______________________

ECU and UNC-CH only: MEDICINE/HEALTH AFFAIRS _______________________

ACADEMIC AFFAIRS ____________________________

Approval of the proposal is recommended: ____________________________

APPROVED: ____________________________ / /

President
The University of North Carolina
GENERAL

This report is to be submitted monthly not later than the 15th of the month following the report period; e.g., the report for July should be submitted not later than August 15. The report should cover actions for one month only. Only those proposals that have been funded or rejected should be listed. If no award or rejection notices are received during a report month, submit a report form with the identifying information completed and the notation "NO AWARDS OR REJECTIONS RECEIVED DURING THIS REPORT MONTH."

COLUMN 1 Proposal Number:

List in chronological and numerical order; e.g., proposals from a previous fiscal year, even though of a higher numerical number, should be listed before proposals from a more recent fiscal year:

00xxxx-76-0064
00xxxx-77-0001
00xxxx-77-0650
00xxxx-78-0053

Budgeted Period:

For each award listed, enter the beginning and ending dates of the actual budgeted period of the award as determined by the funding agency.

COLUMN 2 Proposal Title:

List the proposal title as reported to General Administration on proposal transmittal forms.

COLUMN 3 Principal Investigator:

List the name(s) of the project director(s)/principal investigator(s)

COLUMN 4 Funding Agency:

List the specific department or subagency to which the proposal was submitted for funding; e.g., DOC-National Bureau of Standards.

COLUMN 5 Amount Requested from Funding Agency:

List the total amount requested from the funding agency, excluding any matching or cost sharing amounts.

COLUMN 6 Actual & Award or Rejection:

List the amount awarded to the proposal or check the block for rejection, as appropriate.

COLUMN 7 Date of Award Notice, Date of Rejection Notice:

List the complete actual date on the award or rejection notice or letter, regardless of the date of receipt by your office; e.g., an award notice dated June 15, 1980, forwarded to your office on September 26, 1980, would be included in your September Report but would be listed in Column 7 of that report as an award received on June 15, 1980.
HEGIS

CONVENTIONAL ACADEMIC SUBDIVISIONS OF KNOWLEDGE AND TRAINING

01XX AGRICULTURE and NATURAL RESOURCES

0101 Agriculture, general
0102 Agronomy (field crops, and crop management)
0103 Soils science (management and conservation)
0104 Animal science (husbandry)
0105 Dairy science (husbandry)
0106 Poultry science
0107 Fish, game, and wildlife management
0108 Horticulture (fruit and vegetable production)
0109 Ornamental horticulture (floriculture, nursery science)
0110 Agricultural and farm management
0111 Agricultural economics
0112 Agricultural business
0113 Food science and technology
0114 Forestry
0115 Natural resources management
0116 Agriculture and forestry technologies (baccalaureate and higher programs)
0117 Range management
0199 Other, specify

0301 Asian studies, general
0302 East Asian studies
0303 South Asian (India, etc.) studies
0304 Southeast Asian studies

02XX ARCHITECTURE and ENVIRONMENTAL DESIGN

0201 Environmental design, general
0202 Architecture
0203 Interior design
0204 Landscape architecture
0205 Urban architecture
0206 City, community, and regional planning
0299 Other, specify

04XX BIOLOGICAL SCIENCES

0401 Biology, general
0402 Botany, general
0403 Bacteriology
0404 Plant pathology
0405 Plant physiology
0407 Zoology, general
0408 Pathology, human and animal
0409 Pharmacology, human and animal
0410 Physiology, human and animal
0411 Microbiology
0412 Anatomy
0413 Histology
0414 Biochemistry
0415 Biophysics
0416 Molecular biology
0417 Cell biology (cytology, cell physiology)
0418 Marine biology
0419 Biometrics and biostatistics
0420 Ecology
0421 Entomology
0422 Genetics
0423 Radiobiology
0424 Nutrition, scientific (excludes nutrition in home economics and dietetics)
0425 Neurosciences
0426 Toxicology
0427 Embryology
0499 Other, specify

1As used in the Higher Education General Information Survey (HEGIS) and defined by the U.S. Office of Education in its Taxonomy of Instructional Programs in Higher Education (Washington: National Center for Educational Statistics, 1970).
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<th>05XX BUSINESS and MANAGEMENT</th>
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<td>0501 Business and commerce, general</td>
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<td>0502 Accounting</td>
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<td>0503 Business statistics</td>
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<td>0504 Banking and finance</td>
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<td>0505 Investments and securities</td>
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<td>0516 Labor and industrial relations</td>
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<td>0806 Junior and community college education</td>
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<td>0807 Adult and continuing education</td>
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<td>0808 Special education, general</td>
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<tr>
<td>0809 Administration of special education</td>
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<tr>
<td>0810 Education of the mentally retarded</td>
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<td>0811 Education of the gifted</td>
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<td>0812 Education of the deaf</td>
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<td>0813 Education of the culturally disadvantaged</td>
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<td>0814 Education of the visually handicapped</td>
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<td>0815 Speech correction</td>
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<td>0816 Education of the emotionally disturbed</td>
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<td>0817 Remedial education</td>
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<td>0818 Special learning disabilities</td>
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<td>0819 Education of the physically handicapped</td>
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<td>0820 Education of the multiple handicapped</td>
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<td>0821 Social foundations (history and philosophy of education)</td>
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<td>0822 Educational psychology (include learning theory)</td>
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<td>0823 Pre-elementary education (kindergarten)</td>
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<td>0824 Educational statistics and research</td>
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<td>0825 Educational testing, evaluation and measurement</td>
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<td>0826 Student personnel (counseling and guidance)</td>
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<td>0827 Educational administration</td>
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<td>0828 Educational supervision</td>
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<td>0829 Curriculum and instruction</td>
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<tr>
<td>0830 Reading education (methodology and theory)</td>
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<td>0831 Art education (methodology and theory)</td>
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<td>0836 Driver and safety education</td>
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<td>0837 Health education (include family life education)</td>
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0838 Business, commerce, and
distributive education
0839 Industrial arts, vocational, and
technical education
0899 Other, specify

09XX ENGINEERING

0901 Engineering, general
0902 Aerospace, aeronautical and
astronautical engineering
0903 Agricultural engineering
0904 Architectural engineering
0905 Bioengineering and biomedical
engineering
0906 Chemical engineering (include
petroleum refining)
0907 Petroleum engineering (exclude
petroleum refining)
0908 Civil, construction, and
transportation engineering
0909 Electrical, electronics, and
communications engineering
0910 Mechanical engineering
0911 Geological engineering
0912 Geophysical engineering
0913 Industrial and management
engineering
0914 Metallurgical engineering
0915 Materials engineering
0916 Ceramic engineering
0917 Textile engineering
0918 Mining and mineral engineering
0919 Engineering physics
0920 Nuclear engineering
0921 Engineering mechanics
0922 Environmental and sanitary
engineering
0923 Naval architecture and marine
engineering
0924 Ocean engineering
0925 Engineering technologies
(baccalaureate and higher
programs)
0999 Other, specify

1004 Music (performing, composition,
theory)
1005 Music (liberal arts program)
1006 Music history and appreciation
(musicology)
1007 Dramatic arts
1008 Dance
1009 Applied design (ceramics, weaving,
textile design, fashion design,
jewelry, metalsmithing, interior
decoration, commercial art)
1010 Cinematography
1011 Photography
1099 Other, specify

11XX FOREIGN LANGUAGES

1101 Foreign languages, general
(includes concentration on more
than one foreign language
without major emphasis on one
language)
1102 French
1103 German
1104 Italian
1105 Spanish
1106 Russian
1107 Chinese
1108 Japanese
1109 Latin
1110 Greek, classical
1111 Hebrew
1112 Arabic
1113 Indian (Asiatic)
1114 Scandinavian languages
1115 Slavic languages (other than
Russian)
1116 African languages (non-Semitic)
1199 Other, specify

12XX HEALTH PROFESSIONS

1201 Health professions, general
1202 Hospital and health care
administration
1203 Nursing (baccalaureate and
higher programs)
1204 Dentistry, D.D.S. or D.M.D. degree
1205 Dental specialties (work beyond
first-professional degree,
D.D.S. or D.M.D.)
1206 Medicine, M.D. degree
1207 Medical specialties (work beyond first-professional degree, M.D.)
1208 Occupational therapy
1209 Optometry
1210 Osteopathic medicine, D.O. degree
1211 Pharmacy
1212 Physical therapy
1213 Dental hygiene (baccalaureate and higher programs)
1214 Public health
1215 Medical record librarianship
1216 Podiatry (Pod.D. or D.P.) or podiatric medicine (D.P.M.)
1217 Biomedical communication
1218 Veterinary medicine (D.V.M. degree)
1219 Veterinary medicine specialties (work beyond first-professional degree, D.V.M.)
1220 Speech pathology and audiology
1221 Chiropractic
1222 Clinical social work (medical and psychiatric and specialized rehabilitation services)
1223 Medical laboratory technologies (baccalaureate and higher programs)
1224 Dental technologies (baccalaureate and higher programs)
1225 Radiologic technologies (baccalaureate and higher programs)
1299 Other, specify

13XX HOME ECONOMICS
1301 Home economics, general
1302 Home decoration and home equipment
1303 Clothing and textiles
1304 Consumer economics and home management
1305 Family relations and child development
1306 Foods and nutrition (include dietetics)
1307 Institutional management and cafeteria management
1399 Other, specify

14XX LAW
1401 Law, general
1499 Other, specify

15XX LETTERS
1501 English, general
1502 Literature, English
1503 Comparative literature
1504 Classics
1505 Linguistics (include phonetics, semantics, and philology)
1506 Speech, debate, and forensic science (rhetoric and public address)
1507 Creative writing
1508 Teaching of English as a foreign language
1509 Philosophy
1510 Religious studies (exclude theological professions)
1599 Other, specify

16XX LIBRARY SCIENCE
1601 Library science, general
1699 Other, specify

17XX MATHEMATICS
1701 Mathematics, general
1702 Statistics, mathematical and theoretical
1703 Applied mathematics
1799 Other, specify

18XX MILITARY SCIENCES
1801 Military science (Army)
1802 Naval science (Navy, Marines)
1803 Aerospace science (Air Force)
1899 Other, specify

19XX PHYSICAL SCIENCES
1901 Physical sciences, general
1902 Physics, general (exclude biophysics)
1903 Molecular physics
1904 Nuclear physics
1905 Chemistry, general (exclude biochemistry)
1906 Inorganic chemistry
1907 Organic chemistry
1908 Physical chemistry
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RESEARCH CLASSIFICATION SYSTEM

The Smithsonian Subject Index

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1303 Catalysis
1304 Chemical Effects
1305 Chemical Engineering
1306 Chemical Reactions
1307 Chemistry of Coordination Compounds
1308 Elements and Inorganic Compounds
1309 Energy Storage, Conversion, and Utilization
1310 Heat and Thermodynamics
1311 Instrumentation
1312 Kinetics and Mechanisms
1313 Ore Refining
1314 Organic and Biochemical Compounds
1315 Organic Sulfur Compounds
1316 Photography and Other Reproduction Processes
1317 Physical and Chemical Properties
1318 Polymer Chemistry
1319 Surface and Colloid Chemistry
1320 Wastewater Treatment and Disposal
1399 Other, specify

4XX EARTH SCIENCES

1401 Economic Geology
1402 Environments
1403 Fossil Invertebrates
1404 Fossil Plants
1405 Fossil Vertebrates
1406 Geochemistry
1407 Geologic Time Index
1408 Geomorphology
1409 Geophysics
1410 Glaciology
1411 Meteorology
1412 Mineralogy
1413 Minerals
1414 Oceanography
1415 Paleontology
1416 Petrology
1417 Sedimentology
1418 Soils Geology
1419 Stratigraphy - Historical Geology
1420 Structural Geology
1421 Water Resources
1499 Other, specify

15XX ELECTRONICS AND ELECTRICAL ENGINEERING

1501 Biomedical Engineering

1502 Components and Electron Devices
1503 Electrical Engineering
1504 Electronics
1505 Electronic Technical Services
1506 Systems Engineering
1599 Other, specify

16XX ENGINEERING SCIENCES

1601 Aeronautical Engineering
1602 Air Pollution
1603 Building and Land Development
1604 Engineering Mechanics
1605 Fluid Dynamics
1606 Hydraulics
1607 Industrial Engineering
1608 Marine Engineering and Naval Architecture
1609 Mechanical Power
1610 Mechanics of Structure
1611 Military Sciences
1612 Ordnance
1613 Radioactive Waste
1614 Soil Mechanics
1615 Solid Waste
1616 Space Sciences and Technology
1617 Surveying
1618 Transportation Engineering
1619 Wastewater Treatment and Disposal
1699 Other, specify

17XX MATERIALS

1701 Casting
1702 Ceramics
1703 Coatings
1704 Composites
1705 Corrosion
1706 Fabrication, Machining, Joining
1707 Ferrous and Nonferrous Metals
1708 Lubricants and Fluids
1709 Materials Applications
1710 Mechanical and Physical Properties
1711 Nondestructive Testing
1712 Plastics, Adhesives, and Elastomers
1713 Powder Metallurgy
1714 Structure and Defects
1715 Textiles
1716 Thermal Treatment
1799 Other, specify

G-2
18XX MATHEMATICS
1801 Algebra
1802 Analysis
1803 Geometry
1804 Information Systems and Operations Research
1805 Logic and Foundations
1806 Number Theory
1807 Numerical Analysis
1808 Probability and Statistics
1809 Topology
1899 Other, specify

19XX MEDICAL SCIENCES
1901 Accident
1902 Aging
1903 Anesthesiology
1904 Aviation Medicine
1905 Blood, Lymphatics, and Reticulo-Endothelial System
1906 Cancer
1907 Cardiovascular System
1908 Connective Tissue and Rheumatic Diseases
1909 Dental Studies
1910 Digestive System
1911 Endocrine System
1912 Hospital and Medical Facilities
1913 Injury
1914 Intoxication and Drug Addiction
1915 Medical and Veterinary Microbiology
1916 Medical Nutrition
1917 Medical Physics
1918 Metabolism and Metabolic Diseases
1919 Musculoskeletal System
1920 Nervous System
1921 Nursing
1922 Obstetrics
1923 Pediatrics
1924 Pharmacology
1925 Physical Anthropology
1926 Prostheses and Artificial Organs
1927 Public Health and Community Medicine
1928 Radiation Effects
1929 Radiology
1930 Rehabilitation and Physical Medicine
1931 Respiratory System
1932 Sensory Organs and Systems
1933 Skin
1934 Space Medicine
1935 Submarine and Diving Medicine
1936 Surgery
1937 Syndromes
1938 Urogenital System
1939 Venereal Disease
1999 Other, specify

20XX PHYSICS
2001 Acoustics
2002 Astronomy and Astrophysics
2003 Atomic and Molecular Physics
2004 Controlled Thermonuclear Physics
2005 Electrical and Magnetic Phenomena
2006 Elementary Particles
2007 Energy Conversion
2008 Fluid Dynamics
2009 Lasers and Masers
2010 Liquid State Physics
2011 Nuclear Structure
2012 Nuclear Technology
2013 Optics and Electromagnetic Radiation
2014 Plasmas and Magnetohydrodynamics
2015 Solid-State Physics
2016 Theoretical and Mathematical Physics
2017 Upper Atmosphere Physics
2099 Other, specify

21XX SOCIAL SCIENCES AND ECONOMICS
Economics
2101 Aggregate Consumption
2102 Economics Planning and Projections
2103 Fiscal Studies
2104 Income Analysis
2105 International Economics
2106 Market Structure
2107 Microeconomics
2108 Natural Resources Economics
Social Sciences
2109 Cultural Anthropology
2110 Community Studies
2111 Criminology
2112 Demography, Population Dynamics
2113 Educational Sociology
2114 Government Studies and Policy
2115 History
2116 Law and Legal Procedures
2117 Management Sciences
2118 Manpower
2119 Medical Health Care Administration
2120 Political Science
2121 Race and Ethnic Relations
2122 Riots, Social Unrest
2123 Rural Sociology
2124 Sciences and Technology
2125 Social Indicators
2126 Social Sciences Methodology
2127 Social Sciences Theory
Social Services
2128 Human Resources Development
2129 Poverty and Welfare
2130 Services for the Poor and Dependent
2131 Urban Research
2199 Other, specify

9999 NA (Not Applicable) Smithsonian
OUTLINE OF COMMON STANDARD CLASSIFICATION AND HIERARCHY OF EXPENDITURES AND REVENUES *

100 INSTRUCTION
  101 Regular Term Instruction
  102 Summer Term Instruction
  103 Extension Instruction
  104 ECU Div of Health Affairs
  105 ECU School of Medicine
  106 NCSUR Veterinary Medicine

110 ORGANIZED RESEARCH

140 PUBLIC SERVICE
  141 Educational Television
  142 Community Services

150 ACADEMIC SUPPORT
  151 Libraries
  152 General Academic Support

160 STUDENT SERVICES

170 INSTITUTIONAL SUPPORT

180 PHYSICAL PLANT OPERATIONS

230 STUDENT FINANCIAL AID

300 CAPITAL IMPROVEMENTS
  301 through 399

400 SERVICE AGREEMENTS
  401 Educational Agreements
  402 International Agreements

990 MULTI-ACTIVITY

*Excerpted from The University of North Carolina Chart of Accounts.

ATTACHMENT H
PART I: COMMON STANDARD CLASSIFICATION, HIERARCHY, AND GLOSSARY OF EXPENDITURES AND REVENUES

Revenues and expenditures utilize a common standard classification with regard to the data elements identified as activities and purposes. These data elements identify the basic programs and operations of the institution, and are utilized when recording both expenditures and revenues. The broadest common standard classification of expenditures and revenues is by activity, e.g., INSTRUCTION. Most activities are divided into purposes, e.g., Regular Term Instruction. Conversely, purposes summarize into activities.

The system is designed so that activity and purpose classification codes and classification titles are standardized and not subject to amendment, modification, deletion, or addition by individual institutions. Elements which are not appropriate for or needed by an institution should not be utilized by that institution.

The chart which follows identifies the numerical classification code for each data element, the classification titles, the glossary of classification titles, and the hierarchy and ordering of the data elements. The definition of an activity is applicable to each of its constituent purposes.

The hierarchy of classification (except for capital improvements) is:

XX0 ACTIVITY
   XXX Purpose

For capital improvements, the hierarchy of classification is:

X00 ACTIVITY
   XXX Purpose

100 INSTRUCTION: This activity includes those actions, endeavors, services, and aids which permit knowledge, experience, expertise, skill, and training to be acquired and accumulated by departmental research and transmitted by instruction.

101 Regular Term Instruction: This purpose includes departmental research and general academic instruction offered for credit or non-credit through a regular academic department during a regular term or session. It includes academic departmental heads, departmental chairpersons, all budgeted teaching positions, and support personnel subject to supervision and direction by persons filling the aforementioned positions.
Summer Term Instruction: This purpose includes departmental research and general academic instruction offered for credit or non-credit through a regular academic department during a summer term or session.

Extension Instruction: This purpose includes departmental research and instruction offered for credit or non-credit through an extension or other special, exclusively instructional, division of the institution. Such offerings or functions are primarily, but not exclusively, directed to members of the community, groups external to the institution, persons otherwise unable to take advantage of traditional on-campus instruction, and may be presented both on- or off-campus. It includes avocational education, adult education, professional review and refresher courses, and continuing education. Forms of instruction included are short courses, conferences, seminars, and workshops. It excludes special divisions of the institution which primarily provide public services but which also may provide instruction related to those services.

ECU Div of Health Affairs: This purpose includes regular term instruction and departmental research in the Division of Health Affairs at East Carolina University.

ECU School of Medicine: This purpose includes instruction and departmental research in the School of Medicine at East Carolina University and Pitt County Memorial Hospital.

NCSUR Veterinary Medicine: This activity includes the planning and operational functions for Veterinary Medicine at North Carolina State University at Raleigh.

ORGANIZED RESEARCH: This activity includes research efforts of a specified scope which are conducted for the primary purpose of producing identified research outcomes, whether commissioned by an external agency or separately budgeted within the institution. It includes research project personnel and excludes research administrators and their support personnel.

PUBLIC SERVICE: This activity includes the services which are not exclusively instructional or research provided primarily, but not necessarily exclusively, for persons external to the institution.

Educational Television: This purpose includes the administration and technical operation of the services provided by the statewide University Television Network, and the affiliated campus stations and facilities.
Community Services: This purpose includes those public services, whose primary function is not instruction and departmental research or organized research, directed to members of the community, i.e., persons external to the institution, and not classified elsewhere. It includes community counseling and consulting, advisory and reference services, and community projects. It includes organizational divisions which provide varying combinations and types of services, and excludes divisions which are exclusively instructional in their operation. It includes The Institute of Government, continuing education centers, the Community Service and Continuing Education Program (Title I), direct patient care and health care supportive services, and other organized institutes, centers, and services.

ACADEMIC SUPPORT: This activity includes the services which provide support to, and are an integral part of, one or more of the three primary activities, i.e., instruction, research, and public service. These primary activities are numbered 100, 110, and 140, including their constituent purposes.

Libraries: This purpose includes organizational divisions whose responsibility includes the collection, classification, cataloging, displaying, maintenance, restoration, and distribution of published, recorded, duplicated, discovered, and created materials and objects. Also, it includes the various forms of aid and assistance provided to facility users.

General Academic Support: This purpose includes the non-library services which provide support to, and are an integral part of, one or more of the three primary activities (i.e., instruction, research, and public service) numbered 100, 110, and 140, including their constituent purposes. It includes academic and research administration (e.g., college deans, faculty deans, and research deans), academic computing services (e.g., instructional computing and research computing), ancillary support (e.g., demonstration schools, glass blowing shops, laboratory schools, nuclear reactors, and planetariums), audiovisual services (e.g., closed circuit television, learning resource facilities, and film, record, and video facilities), and museums and galleries (e.g., arboretums, botanical and zoological gardens, and traveling displays).
160 STUDENT SERVICES: This activity includes the actions which contribute to the students' emotional and physical well-being and to their intellectual, cultural, and social development. It includes student services administration (e.g., Dean of Students), student admissions and records (e.g., recruitment, evaluation, registration, catalogs, and identification of students), student counseling and career guidance (e.g., placement and testing), student financial aid administration (e.g., administration of student loans, grants, and work-study programs, and financial counseling), student social and cultural development (e.g., orientation programs, minority affairs, and student religious and political organizations), aural broadcasting services, and symphony orchestras.

170 INSTITUTIONAL SUPPORT: This activity includes the actions and services which provide daily operational support, excluding physical plant operations, to the institution. It includes all central, executive-level management of and long-range planning for an entire institution, all areas of executive direction (e.g., the governing board, the chief executive officer, and the senior executive officers), fiscal operations (e.g., accounting, payroll, contracts and grants, trusts, systems, cashiers, budgeting, and internal auditing), administrative data processing (e.g., institutional accounting, payroll, and room scheduling), facility management, employee personnel and records, central purchasing, central transportation (e.g., campus traffic, campus buses, receiving and shipping), central mail service, central telephone service, campus safety and security (e.g., environmental health and safety, campus security and watchmen), alumni and community relations (e.g., alumni records and publications, public information, news service, and commencement), and fund raising and development (e.g., foundations).

180 PHYSICAL PLANT OPERATIONS: This activity includes the services of operating, repairing, and maintaining existing facilities and grounds and providing utility services. It includes custodial services, property insurance and controls, utility plants, utility purchase and distribution, fire protection, and campus architects. It excludes capital expenditures for plant expansion, modification, and architectural services related to such projects; these expenditures are provided in activity number 300. The costs of physical plant operations associated with auxiliary enterprises and independent operations are excluded from this activity; these costs are charged or allocated to the appropriate self-supporting entity.
230 **STUDENT FINANCIAL AID:** This activity includes the monies presented to individuals enrolled in formal institutional coursework as scholarships, fellowships, traineeships, grants-in-aid, prizes, or awards. The individuals are not required to and do not render services as consideration for the monies presented and are not required to repay the amount received. Also, this activity includes the state's contribution or matchings for work-study, in auxiliary enterprises or elsewhere in an institution, and student loan programs. It excludes the ultimate disbursements of work-study and student loan monies to student-beneficiaries. The disbursements of work-study monies to student-employees are classified according to the activity or purpose in which the services are rendered. The disbursement of student loan monies is classified within the loan fund group as the creation of loans receivable. The mandatory transfer of state matchings for student loan programs from the current fund group to the loan fund group is an element of this activity. It includes the awards to students from the supplemental educational opportunity grant programs, but excludes the awards from the basic educational opportunity grants program. The receipts and disbursements of basic educational opportunity grants program monies are contained within the agency fund group. Also, it excludes student financial aid administration; it is included in activity number 160.

300 **CAPITAL IMPROVEMENTS:** This activity includes the authorizations for capital acquisitions, constructions, additions, improvements, and furnishings when purchasing land, buildings, and equipment.

301 through 399 .................: These purposes identify specific capital improvement projects of individual institutions. The ninety-nine numbers beginning with 301 are used by each institution to identify its capital improvement projects within open capital improvement budget codes. A single purpose code number, such as 324, when used by two or more institutions, does not suggest similarity in the nature of the capital improvement projects authorized for those institutions. The specific titles of each of these ninety-nine purposes are determined by the needs of the institution, and are not standardized. The purpose classification will have significance only when associated with its related budget code and expenditure code. A purpose code number and title is limited to thirty spaces.
400 SERVICE AGREEMENTS: This activity includes the special service programs financially supported by grants from departments or agencies of the United States Government and designed to achieve identified goals.

401 Educational Agreements: This purpose includes federally-financed training and educational service programs subject to the terms of grants or contracts. These educational service agreements include summer institutes, special training programs for selected participants, professional or technical services to cooperating countries, the development and introduction of new or expanded courses, and similar instructional-oriented undertakings, including special research training programs. It excludes awards for organized research, awards exclusively for student financial aid, and institutional grants.

402 International Agreements: This purpose includes the management, direction, and fiscal operations of endeavors intended to contribute to the development for peaceful purposes of underdeveloped countries. Such endeavors are usually undertaken under agreements with the United States Agency for International Development, Department of State, and may involve the utilization of expertise in a variety of disciplines.

990 MULTI-ACTIVITY: This activity is applicable with those revenue and indirect cost transactions not identifiable with an existing sole activity or purpose, but indistinguishably associated with two or more activities or purposes. Its use is limited.