Proposed UH Function Codes
Fourth Draft as 10/14/2014

Function codes are designed to fulfill internal and external reporting requirements (e.g., IPEDS) by tracking higher education spending by major purposes or uses (e.g., instruction, research, public service, administrative support, operations & maintenance, etc.). Function codes also determine how costs are treated in the research Facilities & Administrative (F&A) or indirect cost rate calculation. For this purpose, it is particularly important that accounts are accurately coded and that they are consistent across all campuses.

Application:
A department, academic college or school, or research unit might perform multiple functions. Since the Function Code is an attribute that is attached to the Account Code, Account Codes should be created for each function code in order to separate expenses by the major type of spending.

Values:
The proposed Function values are:

<table>
<thead>
<tr>
<th>Function</th>
<th>Description</th>
<th>Valid Use</th>
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</table>
| INS      | Instruction| Instructional, teaching and training activities (for credit or non-credit) offered through an academic department, outreach college or summer session:  
• General and remedial instruction  
• Professional and vocational education  
• Dissertation research  
• Department chairs and administrators supporting instruction  
• Faculty committee work, recruitment, governance and administration  
• Excludes:  
  1. Conferences and workshops (falls under other sponsored activities)  
  2. Curriculum development (falls under academic support)  
  3. Administrative activities of the offices of the academic deans (falls under academic support) and organized research unit directors (falls under departmental research) |
| SPT      | Sponsored Training | Instructional, teaching and training activities funded by extramural sponsors:  
• Training awards, grants and programs, except for K-award and F-32 and T-32 fellowships (falls under organized & sponsored research) |
<table>
<thead>
<tr>
<th>Code</th>
<th>Department</th>
<th>Description</th>
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| ACD  | Academic Support    | **Expenditures incurred to provide support services for the institution’s primary missions: instruction, research, and public service:**  
- Dean’s office administrative activities  
- Museums and galleries  
- Educational media and audiovisual services  
- Academic computing  
- Course and curriculum development  
- Academic personnel development  
- Departmental libraries that are not open to campus community or public  
- Faculty development or capacity building grants. |
| OSR  | Organized & Sponsored Research | **Research activities that are separately budgeted and accounted for:**  
- Activities funded through a research grant or contract. Includes research training such as K awards and F-32 and T-32 fellowships  
- Activities funded through internal, competitive research grants  
- Excludes:  
  - non-Federal clinical trials (Phase IV or V); conferences/workshops; publication grants; evaluations (falls under other sponsored activities)  
  - curriculum development (falls under academic support)  
  - dissertation research (falls under instruction)  
  - equipment acquisition grants (falls under capital projects)  
  - ;  
  - preservation, cataloging and archiving activities (if done by campus library, falls under library; all others, falls under other sponsored activities) |
| IDR  | Departmental Research | **Research activities that are internally funded:**  
- Organized research unit director’s office administrative activities  
- Research incentives and research/faculty start-up funds  
- Research projects funded from a department’s own resources (i.e. general funds, research & training revolving fund (RTRF), or tuition & fee funds) or with funds secured by the department from other sources such as an RTRF allocation from the Vice President for Research or Vice Chancellor for Research  
- Faculty travel awards from the University Research council  
- Bridge funding  
- Non-specific or general research activities funded by unrestricted gifts sources to support a department or faculty member’s research |
| LIB | Libraries | **This is used only for activities of the campus libraries regardless source of funding:**  
- Includes grants for the acquisition, preservation, display, maintenance of collections, and cataloging and archiving activities. Conducted by the campus libraries.  
- Function code should not be used for departmental libraries. |
| PUB | Public Service | **Activities sponsored by University or external sponsors that make available to the public various resources and special capabilities:**  
- Community service programs and cooperative extension services  
- Performances and exhibitions  
- Small business development centers  
- Outreach or community awareness programs; operation of health clinics; etc.  
- Tobacco or alcohol sales enforcement activities.  
- Intergovernmental or private personnel agreements |
| OSA | Other Sponsored Activities | **All non-research activities funded by grant or contract, such as:**  
- Consultation services relating to evaluation of existing programs or services  
- Preservation, cataloging and archiving projects not conducted by the campus libraries  
- Grants solely for the purpose of conducting symposia, conferences and workshops or to fund employee travel to such meetings and conferences  
- Grants solely for the purpose of supporting publications  
- Non-Federal clinical trials (Phase IV or V) |
| SPA | Sponsored Research Administration | **Central research administration offices** such as  
- Office of Research Services (ORS), Vice President for Research and Innovation (VPRI), Vice Chancellor for Research (VCR), and etc.  
- Research Corporation of the University of Hawaii |
| OMP | Operation & Maintenance of Plant | **All activity for central services pertaining to the maintenance and operation of the physical plant:**  
- Plant administration  
- Building, landscape and grounds maintenance  
- Custodial services  
- Major repairs and deferred maintenance  
- Security and safety, including environmental health & safety |
| STU | Student Services | Includes functions whose primary purpose is to contribute to the physical and emotional well-being of students and to their intellectual, cultural, and social development outside the context of the formal instructional program:  
- Office of admission and registrar  
- Student activities and organizations including social and cultural development  
- Recreational sports  
- Organized counseling and career placement guidance  
- Bursar’s Office and financial aid administration  
- Student health services |
| ISA | Institutional Support & General & Admin | All activity for central units and functions that provide core services to the entire campus:  
- System and Campus level central office administration  
- Excludes offices: ORS, VPRI, VCR, Bursar’s Office and Financial Aid administration |
| AUX | Auxiliary Enterprises | All activities for units that exist to furnish goods or services for a fee to students, faculty, staff and other non-University customers, and are managed as self-supporting units:  
- Parking  
- Housing services  
- Food services  
- College stores  
- Telecommunications  
- Intercollegiate athletics  
- Recharge centers  
- Specialized service facilities such as laboratory animal services; School of Ocean, Earth Science & Technology (SOEST) computing; SOEST engineering; SOEST ship operations; Institute for Astronomy (IFA) Job Order Services; and IFA Mauna Kea Support Services |
| SFA | Student Financial Aid | Student financial aid awards, grants, scholarships and fellowships that do not require the student to perform service (such as work study) or repay the amount to the funding source. This would include:  
- Scholarships  
- Graduate student training grants for tuition and fees and living expenses only  
- Tuition and fee waivers  
- Excludes:  
  ✓ Training and fellowship grants  
  ✓ Cost of the Student Financial aid office, which is Student services |
| CAP | Capital Projects | All capital project expenditures  
- Includes grants made solely for new building construction, major renovations, and equipment acquisition |