Is the position being charged to a grant, cost share or RSI fund?

- Yes: Use the default program code for that fund.
- No: Proceed to the top of the following page.

Is teaching the primary duty of the position?

- Yes: Use 10000.
- No: Proceed to the top of the following page.

Is research the primary duty of the position?

- Yes: Does the fund-org charged have a 20001 default program?
  - Yes: Use 20001.
  - No: Use 10001.
- No: Proceed to the top of the following page.
Is the position within a non-academic unit (i.e. President or EVP rollup)?

Yes → Use the default program code for the fund-org being charged.

No → Is the role within Provost Office or Office of Research?

Yes → Typically, a General Administration (7xxxx) program code would be appropriate.

No → Is the role within a Dean’s Office, or otherwise at the college level?

Yes → Typically, an Academic Support (4xxxx) program code would be appropriate.

No → Positions at the department/center/institute level (e.g. Physics, Kroc, Snite, etc.) should generally use the default program code for the unit. If an available supplemental program code for the fund-org being charged is a more appropriate reflection of the position’s role, use that supplemental program code.

Additional notes and illustrations that may be helpful are on the following page. If a choice of program codes remains unclear, please contact the Controller’s Office for help.

Note: Additional notes and illustrations that may be helpful are on the following page.
Additional notes and Illustrations

- Faculty who perform teaching or research roles in positions that are merely charged to dean’s office fund-orgs for funding purposes should use the appropriate Instruction (1xxxx) or Research (2xxxx) program code, not Academic Support (4xxxx).
  
  - Example: Prof. Smith teaches in the Biology department, but half of his salary is charged to the Dean’s Office operating budget (100000-35000). In other words, a portion of his salary is funded by the Dean, but he has no role within the Dean’s Office. Although the default program code for the dean’s office operating budget is 40000, Prof. Smith’s salary should be charged to program code 10000.

- Under NACUBO guidelines, administrative staff or faculty filling administrative roles (e.g. department chairs) at the department level (e.g. Math, Biology, Psychology, etc.) should typically be charged to a program code that reflects the department’s primary purpose. In most cases, that program code has already been set up as the department’s default program code. To determine a department’s default program code, enter the appropriate information into the “F-O-P LookUp for FY14” located in the Finance Reference Tools on InsideND.
  
  - Example: Prof. Jones is the department chair for the Electrical Engineering department. Most of his compensation is charged to a chair fund, with the remainder charged to the department’s operating budget (100000-31025). Although his role is administrative in nature, he is still fulfilling that role at the department level (as opposed to a college or university-wide role). Thus, his salary would still be charged to the program code that reflects the department’s primary function. In this case, we would use 10000, which also happens to be the default program for both of the fund-orgs to which his salary is charged.

  - The Law School and the School of Architecture are unique in that the Dean’s Offices do not have distinct org codes. As such, discretion is needed when it comes to determining which program code to use with administrative positions. If the position primarily supports the Dean’s Office or has a school-wide role, an Academic Support (4xxxx) program code is probably most appropriate. If the position primarily supports faculty or an academic program of the school, an Instruction (1xxxx) program code is probably more appropriate.

  - Certain academic units (e.g. ACE, Center for Social Concerns, other centers and institutes) do not have a clear-cut primary purpose, and may perform multiple functions. Such units often do not have a fund 100000 operating budget with a default program code to look to, either. Thus, judgment is required in determining the best program code for administrative staff and faculty that are not clearly teaching or performing research roles. For personnel with department-wide roles, Academic Support (4xxxx) may be appropriate.

- Compensation for Deans, business managers and other administrative staff and faculty that perform college-level administrative duties should be charged to an Academic Support (4xxxx) program code under NACUBO guidelines.

- Compensation for faculty and administrative staff that perform administrative roles in the Provost Office or Office of Research should typically be charged to a General Administration (7xxxx) program code under NACUBO guidelines. NACUBO considers these positions to have an institution-wide influence.

- If a choice of program codes remains unclear, please contact the Controller’s Office for help.