

Fund	Banner Title	Fund Purpose	Description	Program Coding
22B09	GMU Foundation Activities	Gift/no research	<p>Gift, Donation or Endowment held by GMUF, not used for research.</p> <p>Non-research funds administered entirely by GMUF, but OSP fund established to fund activities unsuitable for GMUF administration (e.g. paying salary to state employees).</p>	Should <u>not</u> use externally funded research (20100) program.
22C09	GMU Foundation Sponsored Projects	Grants & Contracts (Sponsored Award)	<p>Sponsored awards accepted by GMUF under policy 4006.</p> <p>Used when sponsor will only award to 501(c)(3) organization, or award terms in dispute or otherwise unallowable under Commonwealth rules.</p> <p>When project guidelines require award be made to a 501(c)(3) foundation, responsibility for administering is established upon acceptance of the award.</p> <p>GMUF will accept and disburse funds subject to the unit's confirmation of responsibility for administration. Otherwise OSP is responsible for administration.</p> <p>Administration includes: 1. Administer the project for the project period according to applicable award terms and conditions, including the preparation of financial reports and appropriate correspondence. 2. Monitor project charges according to university policies and applicable award terms and conditions. If any charges are unallowable on an OSP fund but can be paid from GMUF, OSP will forward to GMUF for direct payment. Project budget administered by OSP will be reduced by the amount paid directly. 3. Ensure compliance with all applicable federal, state and institutional rules and regulations for externally sponsored projects.</p>	Most will use sponsored instruction (10100, 10104, 10202), externally funded research (20100), public service (30100), or sponsored service (30200) programs
22D09	GMU Foundation Research Support	Gift supporting Research	<p>Gifts or other funding held by GMUF and used in support of research, but not tied to specific award; not project-driven like 22C09.</p> <p>Research support funds administered entirely by GMUF, but OSP fund established to fund activities unsuitable for GMUF administration (e.g. paying salary to state employees).</p>	<p>May use departmental research program (10500).</p> <p>Should <u>not</u> use externally funded research (20100) program.</p>

Activity type descriptions

Type	Definition	Program Codes	Used with
Instruction	<p>Instruction means the teaching and training activities of an institution. Except for research training (see Organized Research), this term includes all teaching and training activities whether they are offered for credits toward a degree or certificate or a non-credit basis, and whether they are offered through regular academic departments or separate divisions.</p> <p>GMU Foundation funds used to supplement instructional costs, or to fund fellowships, scholarships, or assistantships in academic departments are assigned an instruction program code.</p>	<ul style="list-style-type: none"> • 10100 Instruction for Credit (typically used with non-sponsored funds, but can be used with sponsored) • 10104 Sponsored Instruction for Credit • 10202 Sponsored Non-credit Instruction/Training 	<ul style="list-style-type: none"> •22B09 •22C09 •22C09
Organized Research (Externally Funded Research)	<p>Organized research means all research and development activities of an institution that are "separately budgeted and accounted" (i.e., expenses can be distinguished in the accounting system). At Mason, a separate sponsored fund is created to distinguish the expenses of each research project. It includes all research and development activities that are sponsored by Federal and non-Federal agencies and organizations.</p> <p>Some sponsors will award funds only to a 501(c)3 organization. The GMU Foundation will accept awards from these sponsor on behalf of Mason. Separate GMUF-linked funds are established by OSP to account for each externally funded research award accepted by the GMU Foundation. These GMUF-linked funds are administered by OSP in accordance with University Policy 4006, Sponsored Programs Administration.</p>	<ul style="list-style-type: none"> • 20100 Externally Funded Research 	<ul style="list-style-type: none"> •22C09
Departmental Research	<p>Departmental research means research, development and scholarly activities that are not organized research, and consequently, are not separately budgeted and accounted. Departmental research funds are allocated by recovery of F&A (indirect) costs on sponsored grants and contracts. Departmental research also includes bridge funding for researchers in between research projects; start-up funding; monitoring and travel planning; support for students participating directly in research or research support activities under faculty supervision, such as graduate student assistantships and tuition assistance; office supplies that are used in support of federally sponsored research; purchase, repair and maintenance of laboratory equipment; and technology support for research activities.</p> <p>Departmental research is funded from budgets that are not restricted to a specific project. GMUF funds used to support departmental research activities are assigned a departmental research program code.</p>	<ul style="list-style-type: none"> • 10500 Departmental Research/Not Sponsored 	<ul style="list-style-type: none"> •22D09
Community Service / Public Service	<p>The public service classification includes expenses for activities established primarily to provide non-instructional services for the benefit of individuals and groups that are external to the institution. These activities include community service programs (excluding instructional activities) and cooperative extension services. Included in this classification are conferences, institutes, general advisory services, reference bureaus, radio and television consulting, and similar non-instructional services to particular sectors of the community.</p> <p>GMUF funds used to support public or community service activities are assigned a community service program code.</p>	<ul style="list-style-type: none"> • 30100 Community Service (typically used with non-sponsored funds) • 30200 Sponsored Service (typically used with sponsored funds) 	<ul style="list-style-type: none"> •22B09 •22C09
Academic Support	<p>Academic support expenses are those that have been incurred for the administrative and supporting services that benefit common or joint departmental activities or objectives in academic deans' offices, academic departments and divisions, and organized research units. Organized research units include such units as institutes, study centers, and research centers. Academic support also includes the retention, preservation, and display of educational materials, such as libraries, museums, and galleries.</p> <p>GMUF funds used to provide support services for instruction, research, and public service programs in academic departments and libraries, and to supplement administrative faculty costs in academic and research units are assigned an academic support program code.</p>	<ul style="list-style-type: none"> • 40100 Library Support (rarely used with sponsored funds) • 40700 Other Academic Support 	<ul style="list-style-type: none"> •22B09 •22B09
Student Services	<p>Student support expenses are those that have been incurred for the administration of student affairs and for services to students, including expenses of such activities as deans of students, admissions, registrar, counseling and placement services, student advisers, student health and infirmary services (if not operated as an auxiliary enterprise), catalogs, and commencements and convocations.</p> <p>GMUF funds used to provide support for student services activities are assigned a student services program code.</p>	<ul style="list-style-type: none"> • 50100 Student Services 	<ul style="list-style-type: none"> •22B09, 22C09
Institutional Support	<p>The institutional support classification includes expenses for central, executive-level activities concerned with management and long-range planning for the entire institution, such as the governing board, planning, and programming operations, and legal services; fiscal operations, including the investment office; administrative information technology (when not accounted for in other categories); space management; employee personnel and records; logistical activities that provide procurement, storerooms, printing, and transportation services to the institution; support services to faculty and staff relations, including development and fundraising.</p> <p>Institutional Support is used for institution-wide expenses which do not relate solely to any other major function of the institution, i.e., instruction, departmental research, organized research, public service, academic support, or student services.</p> <p>GMUF funds used to provide funding for institutional support activities are assigned an institutional support program code.</p>	<ul style="list-style-type: none"> • 60100 Institutional Support 	<ul style="list-style-type: none"> •22B09