



# Personnel Action Form

(Internal Document Only. Not For Distribution to Employee)

Appointment     Change in Status     Termination

Name \_\_\_\_\_, \_\_\_\_\_ Social Security Number \_\_\_\_\_  
*Last First Middle Initial*

## A PROPOSED STATUS

1. Primary Unit \_\_\_\_\_  
2. Official Title: \_\_\_\_\_ 3. Title Code Number: \_\_\_\_\_  
4. Working Title (if applicable): \_\_\_\_\_ 5. Grade \_\_\_\_\_  
Effective Dates of Proposed Status: 6. Starting \_\_\_\_\_ 7. Ending (If Known) \_\_\_\_\_

8. Salary \_\_\_\_\_ Per:  Hour     9-month     10 1/2 - month     Fiscal Year (12-month)

Summer I     Summer II     Overload     Other (describe) \_\_\_\_\_

9. ACCOUNT NUMBER	10. ACCOUNT NAME	11. BUDGET POS. NO.	12. SALARY	13. PERCENT
<i>Ensure Functional Code (third digit) in account number is correct - See instructions</i>		14. TOTAL		100%

## B PRESENT STATUS

1. Primary Unit \_\_\_\_\_ 2. Current Total Salary \$ \_\_\_\_\_  
3. Working Title \_\_\_\_\_ 4. Grade \_\_\_\_\_

## C DATA INFORMATION

- |                                       |   |  |  |   |
|---------------------------------------|---|--|--|---|
| <b>A. Tenure</b>                      | <b>B. Rank</b>  | <b>C. Occupational Position Codes</b>                              | <b>D. Highest Completed Degree</b>       | <b>E. Cabinet Code</b>                        |
| <input type="checkbox"/> Tenure       | <input type="checkbox"/> Professor                            | <input type="checkbox"/> Executive, Administrative, and Managerial | <input type="checkbox"/> Below Associate | <input type="checkbox"/> Chancellor           |
| <input type="checkbox"/> Tenure Track | <input type="checkbox"/> Associate Professor                  | <input type="checkbox"/> Faculty                                   | <input type="checkbox"/> Associate       | <input type="checkbox"/> V/C Academic Affairs |
| <input type="checkbox"/> No Tenure    | <input type="checkbox"/> Assistant Professor                  | <input type="checkbox"/> Prof. Non Faculty                         | <input type="checkbox"/> Bachelor        | <input type="checkbox"/> V/C Finance & Admin. |
|                                       | <input type="checkbox"/> Instructor                           | <input type="checkbox"/> Clerical                                  | <input type="checkbox"/> Master          | <input type="checkbox"/> V/C Student Services |
|                                       | <input type="checkbox"/> No Rank                              | <input type="checkbox"/> Technical                                 | <input type="checkbox"/> Doctorate       | <input type="checkbox"/> V/C Advancement      |
|                                       |   | <input type="checkbox"/> Skilled                                   |  | <input type="checkbox"/> V/C Crossett         |
| <b>F. Gender:</b>                     | <input type="checkbox"/> Male <input type="checkbox"/> Female | <input type="checkbox"/> Service/Maintenance                       |  | <input type="checkbox"/> V/C McGehee          |

## D ADDITIONAL INFORMATION

1. Are sufficient funds available?  Yes  No *If no, attach copy of electronic budget change.*  
2. Reason for the appointment, change, or termination: \_\_\_\_\_  
3. For termination, show the last date the employee was or will be present for work: \_\_\_\_\_  
4. Other comments: \_\_\_\_\_

## E APPROVALS

1. \_\_\_\_\_ Date \_\_\_\_\_  
*Unit Head*

2. \_\_\_\_\_ Date \_\_\_\_\_  
*Appropriate Vice Chancellor*

3. \_\_\_\_\_ Date \_\_\_\_\_  
*Chancellor*

Personnel Office  
PAF#

# INSTRUCTIONS FOR PREPARING PERSONNEL ACTION FORM

*(Format of form should not be changed.)*

Form must be properly completed, including all signatures, before action can be taken by the UAM Personnel Office.

**Appointment, Change in Status, Termination** – Complete this form for appointments, terminations, and any change in status (examples: account number, promotion, department, name, tenure) Check the appropriate box.

Complete the sections as follows:

Appointment – complete sections A, C, D, and E.

Change in status – complete applicable sections including E.

Termination – Complete applicable sections including: A-7, B, D-2, D-3, and E.

**Name, Social Security Number** – Enter last name, first name, and middle initial; enter social security number. Social security number is required for tax reporting.

## SECTION A – PROPOSED STATUS

**A-1, Primary Unit** – Enter department that will receive campus mail for employee.

**A-2, Official Title** – Enter the official title of position. (Official act titles available from personnel office or vice chancellors.)

**A-3, Title Code#** – Enter title code. (See budget.) Numbers are taken from legislative act.

**A-4, Working Title** – Enter working title. (See budget.)

**A-5, Grade** – Enter grade (for classified positions only).

### Effective Dates of Proposed Status:

**A-6, Starting** – Enter date (month-day-year).

**A-7, Ending (If known)** – Enter ending date (month-day-year) if known.

**A-8, Salary** – Enter salary rate. **Per** - Check appropriate timeframe within box A-8.

**A-9, Account Number(s)** – Enter account number(s) from which salary will be paid.

See definitions and listing at “PAF - Functional Categories.” Online at UAM Personnel Forms.

**A-10, Account Name(s)** – Enter account name(s) from which salary will be paid. The account name(s) should agree with the account number(s) listed in A-9.

**A-11, Budget Position Number(s)** – Enter budget position number from current budget. Leave blank if extra help or overload payments.

**A-12, Salary** – Enter amount to be paid from each account. For nine-month employees enter salary for nine months. Leave blank if extra help employee.

**A-13, Percent** – Enter percent each account is to be charged. Percentages should sum to 100%. Leave blank if extra help employee.

**A-14, Total** – Enter total amount to be paid. Leave blank if extra help employee.

## SECTION B – PRESENT STATUS

Obtain information from latest Personnel Action Form (PAF) or budget document.

Refer to Section A for definitions and for detailed block instructions.

## SECTION C – DATA INFORMATION

**C-A, C-B, C-D, C-E, C-F** – Check the box in each section which applies.

**C-C, Occupational Codes** - See definitions and listing at “PAF - Occupational Position Codes.” Online at UAM Personnel Forms.

## SECTION D – ADDITIONAL INFORMATION

**D-1** – Must be answered and copy of electronic budget change attached if necessary.

**D-2** – Enter detailed explanation for appointment and change. Give a brief reason for termination.

**D-3** – Enter the last date the employee was or will be present for work. This may or may not be the effective termination date.

**D-4** – Enter additional or necessary information.

## SECTION E – APPROVALS

**E-1, E-2, E-3** – All signatures must be obtained before submitting to the UAM Personnel Office.

# Occupational Position Codes

(as defined by the National Center for Education Statistics)

(Source - IPEDS by Assigned Position)

**1. EXECUTIVE, ADMINISTRATIVE AND MANAGERIAL** - All persons whose assignments require management of the institution, or a customarily recognized department or subdivision thereof. Assignments require the performance of work directly related to management policies or general business operations of the institution, department or subdivision. Assignments in this category customarily and regularly require the incumbent to exercise discretion and independent judgment. Report in this category employees holding the following titles:

- Top Executives; Chief Executives; General and Operations Managers; Advertising, Marketing, Promotions, Public Relations, and Sales Managers; Operations Specialties Managers.

- Administrative Service Managers; Computer and Information Systems Managers; Financial Managers; Human Resources Managers; Purchasing Managers.

- Education Administrators, Postsecondary – includes

- 1.Presidents

- 2.Vice Presidents (including assistants and associates)

- 3.Deans (including assistants and associates) – if their principal activity is administrative and not primarily instruction, research or public service

- 4.Directors (including assistants and associates)

- 5.Department heads (including assistants and associates - if their principal activity is administrative and not primarily instruction, research or public service

- 6.Assistant, associate managers (including first-line managers of service, production and sales workers who spend more than 80 percent of their time performing supervisor activities)

- Engineering Managers; Food Service Managers; Lodging Managers; Medical and Health Service Managers

**2. FACULTY** – Those persons identified by the institution as such and typically those whose initial assignments are made for the purpose of conducting instruction, research or public service as a principal activity (or activities). They may hold academic rank titles of professor, associate professor, assistant professor, instructor, lecturer or the equivalent of vice chancellors, deans, directors of the equivalent, as well as associate deans, assistant deans and executive officers of academic departments (chairpersons, heads or the equivalent) if their principal activity is instruction combined with research and/or public service. The designation as “faculty” is separate from the activities to which they may be currently assigned. For example, a newly appointed president of an institution may also be appointed as a faculty member.

Graduate Assistants – Students employed on a part-time basis for the primary purpose of assisting in classroom or laboratory instruction or in the conduct of research. Graduate students having titles such as graduate assistant, teaching assistant, teaching associate, teaching fellow, or research assistant typically hold these positions. Exclude students in the College Work-Study program.

**3. OTHER PROFESSIONALS (SUPPORT/SERVICE)** - All persons employed for the primary purpose of performing academic support, student service and institutional support, whose assignments would require either a baccalaureate degree or higher experience of such kind and amount as to provide a comparable background. Include employees with such titles as:

- Business Operations Specialists; Buyers and Purchasing Agents; Human Resources, Training, and Labor Relations Specialists; Management Analysis, Meeting and Convention Planners
- Miscellaneous Business Operations Specialists; Financial Specialists; Accountants and Auditors; Budget Analysts; Financial Analysts and Advisors
- Financial Examiners; Loan Counselors and Officers; Computer Specialists; Computer and Information Scientists, Research; Computer Programmers
- Computer Software Engineers; Computer Support Specialists; Computer Systems Analysts; Database Administrators; Network and Computer Systems Administrators
- Network Systems and Data Communications Analysts; Counselors, Social Workers, and Other Community and Social Service Specialists; Counselors; Social Workers; Health Educators
- Clergy; Directors, Religious Activities and Education
- Lawyers; Librarians; Curators; Archivists; Museum Technicians and Conservators
- Librarians; Artists and Related Workers; Designers; Athletes, Coaches, Umpires; Dancers and Choreographers
- Music Directors and Composers; Chiropractors; Dentists; Dietitians and Nutritionists; and Optometrist
- Pharmacists; Physicians and Surgeons; Podiatrists; Registered Nurses; Therapists; and Veterinarians

**4. CLERICAL AND SECRETARIAL** - All persons whose assignments typically are associated with clerical activities or are specific of a secretarial nature. Include personnel who are responsible for internal and external communications, recording and retrieval of data (other than computer programmers) and/or information and other paperwork required in an office. Include such occupations titles as:

- Switchboard Operators, including Answering Service; Telephone Operators; Bill and Account Collections; Bookkeeping, Accounting, and Auditing Clerks
- Payroll and Timekeeping Clerks; Procurement Clerks; File Clerks; Clerical Library Assistants; Human Resources Assistants, except Payroll and Timekeeping
- Shipping, Receiving and Traffic Clerks; Secretaries and Administrative Assistants; Computer Operators; Data Entry and Information Processing Workers; Desktop Publishers
- Mail Clerks and Mail Machine Operators, except Postal Service; General Office Clerks, Office Machine Operators, except Computer; Proofreaders and Copy Markers

**5. TECHNICAL AND PARAPROFESSIONALS** – All persons whose assignments require specialized knowledge or skills which may be acquired through experience, apprenticeship, on-the-job training or academic work in occupationally specific programs that result in a 2-year degree or other certificate or diploma. Include persons who perform some of the duties of a professional in a supportive role, which usually requires less formal training and/or experience than normally required for professional status. Include such job titles as:

- Mathematical Technicians; Life, Physical and Social Science Technicians; Agricultural and Food Science Technicians; Chemical Technicians, Geological and Petroleum Technicians

- Nuclear Technicians; Paralegals and Legal Assistants; Miscellaneous Legal Support Workers; Health Technologists and Technicians; Dietetic Technicians

- Pharmacy Technicians; Licensed Practical and Licensed Vocational Nurses; Medical Records and Health Information Technicians; Opticians-Dispensing; Healthcare Support Occupations

- Nursing Aides, Orderlies, and Attendants; Physical Therapist Assistants and Aides; Massage Therapists; Dental Assistants; Medical Assistants; and Pharmacy Aides

**6. SKILLED CRAFTS-** All persons whose assignments typically require special manual skills and a thorough and comprehensive knowledge of the processes involved in the work, acquired through on-the-job training and experience or through apprenticeship or other formal training programs. Include such occupation titles as:

- Welders, Cutters, Solderers, and Brazers; Bookbinders and Bindery Workers; Printers; Cabinetmakers and Bench Carpenters; Plant and System Operators; Stationary Engineers and Boiler Operators; Water and Liquid Waste Treatment Plant and System Operators

- Crushing, Grinding, Polishing, Mixing, and Blending Workers

- Medical, Dental and Ophthalmic Laboratory Technicians

- Painting Workers; Photographic Process Workers and Processing Machine Operators; Etchers and Engravers

**7. SERVICE/MAINTENANCE** - All persons whose assignments require limited degrees of previously acquired skills and knowledge and in which workers perform duties that result in or contribute to the comfort, convenience and hygiene of personnel and the student body or that contribute to the upkeep of the institutional property, include such titles as:

- Fire Fighters; Law Enforcement Workers; Parking Enforcement Workers; Police Officers; Security Guards; Lifeguards; Ski Patrol; Cooks and Food Preparation Workers; Food and Beverage Serving Workers

- Fast Food and Counter Workers; Waiters and Waitresses; Other Food Preparation and Serving Related Workers; Building Cleaning and Pest Control Workers; Grounds Maintenance Workers

- Electrical and Electronic Equipment Mechanics, Installers, and Repairers; Radio and Telecommunications Equipment Installers and Repairers; Avionics Technicians; Electric Motor, Power Tool and Related Repairers; Vehicle and Mobile Equipment Mechanics, Installers, and Repairers

- Control and Valve Installers and Repairers; Heating, Air Conditioning, and Refrigeration Mechanics and Installers; Air Transportation Workers; Motor Vehicle Operators; Parking Lot Attendants

# FUNCTIONAL CATEGORIES

In recent years, there has been numerous changes in the reporting of college and university data. However, several major reports still require the functional categories of expenditure reporting as noted below:

	Code - third digit - Only Funds 11 & 21
Instruction	1
Research	2
Public Service	3
Academic Support	4
Student Services	5
Institutional Support	6
Operation and Maintenance of Plant	7

Definitions and expenditure examples are listed herein.

## INSTRUCTION (1)

This category should include expenditures for all activities that are part of an institution's instruction program. Expenditures for credit and non-credit courses, for academic, vocational, and technical instruction, for remedial and tutorial instruction, and for regular, special, and extension sessions should be included.

Expenditures for departmental research and public service that are not separately budgeted should be included in this classification. This category *excludes* expenditures for academic administration when the primary assignment is administration – for example, academic deans. However, expenditures for department chairmen, in which instruction is still an important role of the administrator, are included in this category.

This category includes the following subcategories:

*General Academic Instruction.* Includes expenditures for formally organized and/or separately budgeted instructional activities that are: (1) carried out during the academic year (as defined by the institution), (2) associated with academic offerings described by HEGIS discipline categories 0100 through 4900, and (3) offered for credit as part of a formal postsecondary education degree or certificate program. Open university, short courses, and home study activities falling within these HEGIS categories and offered for credit would therefore be included. However, this subcategory does *not* include instructional offerings that are part of programs leading toward degrees or certificates at levels below the higher education level, such as adult basic education.

*Vocational/Technical Instruction.* Includes expenditures for formally organized and/or separately budgeted instructional activities that are: (1) carried out during the academic year (as defined by the institution), (2) usually associated with HEGIS discipline categories 5000 through 5500, and (3) offered for credit as part of a formal postsecondary education degree or certificate program. Open university, short courses, and home study falling within these HEGIS categories and offered for credit would therefore be included. However, this subcategory does *not* include instructional offerings that are part of programs leading toward degrees or certificates at levels below the higher education level, such as adult basic education.

*Special Session Instruction.* Includes expenditures for formally organized and/or separately budgeted instructional activities (offered either for credit or not for credit) that are carried out during a summer session, interim session, or other period not common with the institution's regular term. This subcategory is to be used to classify only expenditures made *solely* as a result of conducting a special session (such as faculty salaries associated with the special session). Special sessions would *not* include regular academic terms held during the summer months. Expenditures for special sessions conducted over a fiscal year-end should be reported totally within the fiscal year in which the program is predominantly conducted. The revenues and expenditures for any special session should be reported in the same fiscal year. This procedure for reporting expenditures of special sessions is an allowable exception to reporting expenditures on an accrual basis.

*Community Education.* Includes expenditures for formally organized and/or separately budgeted instructional activities that do not generally result in credit toward any formal postsecondary degree or certificate. It includes noncredit instructional offerings carried out by the institution's extension division as well as noncredit offerings that are part of the adult education or continuing education program. This subcategory also includes expenditures for activities associated with programs leading toward a degree or certificate at a level below the higher education level, such as adult basic education.

*Preparatory/Remedial Instruction.* Includes expenditures for formally organized and/or separately budgeted instructional activities that give students the basic knowledge and skills required by the institution before they can undertake formal academic coursework leading to a postsecondary degree or certificate. Such activities, supplemental to the normal academic program, generally are termed preparatory, remedial, developmental, or special educational services. These instructional offerings may be taken prior to or along with the coursework leading to the degree or certificate. They are generally noncredit offerings, although in some cases credit may be given and the credit requirements for the degree or certificate increased accordingly. Only offerings provided *specifically* for required preparatory or remedial skills or knowledge should be included in this category. For example, if students may satisfy preparatory requirements by taking offerings provided primarily for other than remedial or preparatory purposes, those offerings should be classified appropriately elsewhere.

## **RESEARCH (2)**

This category should include all expenditures for activities specifically organized to produce research outcomes, whether commissioned by an agency external to the institution or separately budgeted by an organizational unit within the institution. Subject to these conditions, it includes expenditures for individual and/or project research as well as those of institutes and research centers. This category does not include all sponsored programs (training grants are an example) nor is it necessarily limited to sponsored research, since internally supported research programs, if separately budgeted, might be included in this category under the circumstances described above. Expenditures for departmental research that are separately budgeted specifically for research are included in this category.

This category includes the following subcategories:

*Institutes and Research Centers.* Includes expenditures for research activities that are part of a formal research organization created to manage a number of research efforts. While this subcategory includes agricultural experiment stations, it does *not* include the twenty federally funded research and development centers, which should be classified as independent operations. (These centers are listed in the section "Independent Operations.")

*Individual and Project Research.* Includes expenditures for research activities that normally are managed within academic departments. Such activities may have been undertaken as the result of a research contract or grant or through a specific allocation of the institution's general resources.

## **PUBLIC SERVICE (3)**

This category should include funds expended for activities that are established primarily to provide noninstructional services beneficial to individuals and groups external to the institution. These activities include community service programs (excluding instructional activities) and cooperative extension services. Included in this category are conferences, institutes, general advisory services, reference bureaus, radio and television, consulting, and similar noninstructional services to particular sectors of the community.

This category includes the following subcategories:

*Community Service.* Includes expenditures for activities organized and carried out to provide general community services, *excluding* instructional activities. Community service activities make available to the public various resources and special capabilities that exist within the institution. Examples include conferences and institutes, general advisory services and reference bureaus, consultation, testing services (e.g., soil testing, carbon dating, structural testing), and similar activities. The activities included in this subcategory are generally sponsored and managed outside the context of both the agricultural and urban extension programs and of the institution's public broadcasting operation.

*Cooperative Extension Service.* Includes expenditures for noninstructional public service activities established as the result of cooperative extension efforts between the institution and outside agencies such as the

U.S. Department of Agriculture's extension service and the affiliated state extension services. This subcategory is intended primarily for land-grant colleges and universities and includes both agricultural extension and urban extension services. The distinguishing feature of activities in this subcategory is that programmatic and fiscal control is shared by the institution with the U.S. Department of Agriculture's extension service, the related state extension services, and agencies of local government.

*Public Broadcasting Services.* Includes expenditures for operation and maintenance of broadcasting services operated outside the context of the institution's instruction, research, and academic support programs. Thus *excluded* from this subcategory are broadcasting services conducted primarily in support of instruction (which should be classified in the subcategory "Ancillary Support"), broadcasting services that are primarily operated as a student service activity (which should be classified in the subcategory "Social and Cultural Development"), and broadcasting services that are independent operations (which should be classified in the subcategory "Independent Operations/Institutional").

#### **ACADEMIC SUPPORT (4)**

This category should include funds expended primarily to provide support services for the institution's primary missions – instruction, research, and public service. It includes (1) the retention, preservation, and display of educational materials – for example, libraries, museums, and galleries; (2) the provision of services that directly assist the academic functions of the institution, such as demonstration schools associated with a department, school, or college of education; (3) media such as audiovisual services and technology such as computing support; (4) academic administration (including academic deans but not department chairmen) and personnel development providing administrative support and management direction to the three primary missions; and (5) separately budgeted support for course and curriculum development. For institutions that currently charge certain of the expenditures – for example, computing support – directly to the various operating units of the institution, such expenditures are not reflected in this category.

This category includes the following subcategories:

*Libraries.* Includes expenditures for organized activities that directly support the operation of a catalogued or otherwise classified collection.

*Museums and Galleries.* Includes expenditures for organized activities that provide for the collection, preservation, and exhibition of historical materials, art objects, scientific displays, etc. Libraries are *excluded*.

*Educational Media Services.* Includes expenditures for organized activities providing audiovisual and other services that aid in the transmission of information in support of the institution's instruction, research, and public service programs.

*Academic Computing Support.* Includes expenditures for formally organized and/or budgeted activities that provide computing support to the three primary programs. *Excluded* from this category is administrative data processing, which is classified as institutional support.

*Ancillary Support.* Includes expenditures for organized activities that provide support services to the three primary programs, but that are not appropriately classified in the previous subcategories. Ancillary support activities usually provide a mechanism through which students can gain practical experience. An example of ancillary support is a demonstration school associated with the school of education. However, the expenditures of teaching hospitals are *excluded*.

*Academic Administration.* Includes expenditures for activities specifically designed and carried out to provide administrative and management support to the academic programs. This subcategory is intended to separately identify only expenditures for activities formally organized and/or separately budgeted for academic administration. It includes the expenditures of academic deans (including deans of research, deans of graduate schools, and college deans), but does not include the expenditures of departmental chairmen (which are included in the appropriate primary function categories). It also includes expenditures for formally organized and/or separately budgeted academic advising. Expenditures associated with the office of the chief academic officer of the institution are *not* included in this subcategory, but should be classified as institutional support.

*Academic Personnel Development.* Includes expenditures for activities that provide the faculty with opportunities for personal and professional growth and development to the extent that such activities are formally



organized and/or separately budgeted. This subcategory also includes formally organized and/or separately budgeted activities that evaluate and reward professional performance of the faculty. Included in this subcategory are sabbaticals, faculty awards, and organized faculty development programs.

*Course and Curriculum Development.* Includes expenditures for activities established either to significantly improve or to add to the institution's instructional offerings, but only to the extent that such activities are formally organized and/or separately budgeted.

## **STUDENT SERVICES (5)**

This category should include funds expended for offices of admissions and registrar and those activities whose primary purpose is to contribute to the student's emotional and physical well-being and to his or her intellectual, cultural, and social development outside the context of the formal instruction program. It includes expenditures for student activities, cultural events, student newspaper, intramural athletics, student organizations, intercollegiate athletics (if the program is operated as an integral part of the department of physical education and not as an essentially self-supporting activity), counseling and career guidance (excluding informal academic counseling by the faculty), student aid administration, and student health service (if not operated as an essentially self-supporting activity).

This category includes the following subcategories:

*Student Services Administration.* Includes expenditures for organized administrative activities that provide assistance and support (*excluding* academic support) to the needs and interest of students. This subcategory includes only administrative activities that support more than one subcategory of student activities and/or that provide central administrative services related to the various student service activities. In particular, this subcategory includes services provided for particular *types* of students (e.g., minority students, veterans, and handicapped students). *Excluded* from this subcategory are activities of the institution's chief administrative officer for student affairs, whose activities are institutionwide and, therefore, should be appropriately classified as institutional support.

*Social and Cultural Development.* Includes expenditures for organized activities that provide for student's social and cultural development outside the formal academic program. This subcategory includes cultural events, student newspapers, intramural athletics, student organizations, etc. Expenditures for an intercollegiate athletics program would be included in this subcategory if the program is not operated as an essentially self-supporting operation (in which case the related expenditures would be reported as auxiliary enterprises).

*Counseling and Career Guidance.* Includes expenditures for formally organized placement, career guidance, and personal counseling services for students. This subcategory includes vocational testing and counseling services and activities of the placement office. *Excluded* from this subcategory are formal academic counseling activities (academic support) and informal academic counseling services (instruction) provided by the faculty in relation to course assignments.

*Financial Aid Administration.* Includes expenditures for activities that provide financial aid services and assistance to students. This subcategory does *not* include outright grants to students, which should be classified as scholarships and fellowships.

*Student Admissions.* Includes expenditures for activities related to (1) the identification of prospective students, (2) the promotion of attendance at the institution, and (3) the processing of applications for admission.

*Student Records.* Includes expenditures for activities to maintain, handle, and update records for currently enrolled students as well as for students who were previously enrolled.

*Student Health Services.* Includes expenditures for organized student health services that are not self-supporting rather than those organized as auxiliary enterprises.

## **INSTITUTIONAL SUPPORT (6)**

This category should include expenditures for: (1) central executive-level activities concerned with management and long-range planning of the entire institution, such as the governing board, planning and programming, and legal services; (2) fiscal operations, including the investment office; (3) administrative data processing; (4) space

management; (5) employee personnel and records; (6) logistical activities that provide procurement, storerooms, safety, security, printing, and transportation services to the institution; (7) support services to faculty and staff that are not operated as auxiliary enterprises; and (8) activities concerned with community and alumni relations, including development and fund raising.

Appropriate allocations of institutional support should be made to auxiliary enterprises, hospitals, and any other activities not reported under the Educational and General heading of expenditures.

This category includes the following subcategories:

*Executive Management.* Includes expenditures for all central, executive-level activities concerned with management and long-range planning for the entire institution (as distinct from planning and management for any one program within the institution). This subcategory includes such operations as executive direction (e.g., governing board, planning and programming, and legal operations).

*Fiscal Operations.* Includes expenditures for operations related to fiscal control and investments. It includes the accounting office, bursar, and internal and external audits, and also includes such "financial" expenses as allowances for bad debts and short-term interest expenses.

*General Administration and Logistical Services.* Includes expenditures for activities related to general administrative operations and services (with the exception of fiscal operations and administrative data processing). Included in this subcategory are personnel administration, space management, purchasing and maintenance of supplies and materials, campuswide communication and transportation services, general stores, printing shops, and safety services.

*Administrative Computing Support.* Includes expenditures for computer services that provide support for institutionwide administrative functions.

*Public Relations/Development.* Includes expenditures for activities to maintain relations with the community, alumni, or other constituents and to conduct activities related to institutionwide development and fund raising.

## **OPERATION AND MAINTENANCE OF PLANT (7)**

This category should include all expenditures of current operating funds for the operation and maintenance of physical plant, in all cases, net of amounts charged to auxiliary enterprises, hospitals, and independent operations. It does not include expenditures made from the institutional plant fund accounts. It includes all expenditures for operations established to provide services and maintenance related to grounds and facilities. Also included are utilities, fire protection, property insurance, and similar items.

This category includes the following subcategories:

*Physical Plant Administration.* Includes expenditures for administrative activities that directly support physical plant operations. Activities related to the development of plans for plant expansion or modification, as well as plans for new construction, should also be included in this subcategory.

*Building Maintenance.* Includes expenditures of activities related to routine repair and maintenance of buildings and other structures, including both normally recurring repairs and preventive maintenance.

*Custodial Services.* Includes expenditures related to custodial services in buildings.

*Utilities.* Includes expenditures related to heating, cooling, light and power, gas, water, and any other utilities necessary for operation of the physical plant.

*Landscape and Grounds Maintenance.* Includes expenditures related to the operation and maintenance of landscape and grounds.

*Major Repairs and Renovations.* Includes expenditures related to major repairs, maintenance, and renovations. Minor repairs should be classified in the subcategory "Building Maintenance." The distinction between major repairs and minor repairs should be defined by the institution.

## AUXILIARY ENTERPRISES (8)

An auxiliary enterprise is an entity that exists to furnish goods or services to students, faculty, or staff, and that charges a fee directly related to, although not necessarily equal to, the cost of the goods or services. The distinguishing characteristic of auxiliary enterprises is that they are managed as essentially self-supporting activities. Examples are residence halls, food services, intercollegiate athletics, (only if essentially self-supporting), college stores, faculty clubs, faculty and staff parking, and faculty housing. Student health services, when operated as an auxiliary enterprise, also should be included. The general public may be served incidentally by auxiliary enterprises. Hospitals, although they may serve students, faculty, or staff, are separately classified because of their relative financial significance.

This category includes all expenditures and transfers relating to the operation of auxiliary enterprises, including expenditures for operation and maintenance of plant and for institutional support; also included are other direct and indirect costs, whether charged directly as expenditures or allocated as a proportionate share of costs of other departments or units.

*Expenditures* of auxiliary enterprises are identified by using the same general criteria as for educational and general expenditures to distinguish them from transfers. *Mandatory transfers* follow the same criteria of identification as for educational and general mandatory transfers to distinguish them from expenditures and nonmandatory transfers. *Nonmandatory transfers* follow the same criteria of identification as for educational and general nonmandatory transfers to distinguish them from expenditures and mandatory transfers.

This category includes the following subcategories:

*Auxiliary Enterprises – Student.* Includes expenditures for auxiliary enterprise activities primarily intended to furnish services to students. A student health service, when operated as an auxiliary enterprise, would be included. However, intercollegiate athletics are *excluded* from this category.

*Auxiliary Enterprises – Faculty/Staff.* Includes expenditures for auxiliary enterprise activities primarily intended to provide a service to the faculty and/or staff. Such activities include the faculty club, faculty-staff parking, and faculty housing.

*Intercollegiate Athletics.* Includes expenditures for the intercollegiate sports program when that program is operated in accordance with the definition of an auxiliary enterprise (essentially self-supporting).

*Mandatory Transfers/Auxiliary Enterprises.* Includes mandatory transfers relating to auxiliary enterprises, including amounts set aside for (1) debt retirement and interest and (2) required provisions for renewals and replacements, to the extent not financed from other sources.