

## Categories of Sponsored Projects

### Purpose

Classification of a sponsored project is necessary for proper financial statement reporting and for the calculation of the Facilities and Administrative rates. The following categories are used when classifying sponsored projects:

- **Instruction** – activities that are part of an institution's instruction program. This includes credit and noncredit courses: academic vocational, and technical instruction; remedial and tutorial instruction: and regular, special, and extension sessions.
- **Research** – activities specifically organized to produce research outcomes that contribute to new knowledge, or fuller scientific knowledge or understanding of the subject being studied.
  - **Basic Research:** a systematic study directed toward gaining fuller scientific knowledge or understanding of the fundamental aspects of phenomena and of observable facts without specific application toward process or products in mind.
  - **Applied Research:** a systematic study directed toward gaining fuller scientific knowledge or understanding necessary for determining the means by which a recognized and specific need may be met.
  - **Development:** a systematic use of the knowledge or understanding gained from research, directed toward the production of useful materials, including design and development of prototypes and processes.
- **Public Service** – 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 advisor services, reference bureaus, radio and television, consulting, and similar noninstructional services to particular sectors of the community.
- **Academic Support** – activities that 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 and personnel development providing administration support and management direction for the three primary missions (instruction, research and public service).
- **Student Services** – activities with the primary purpose of contributing to students' emotional and physical well-being and intellectual, cultural, and social development outside the context of the formal instruction program. It includes expenditures for student activities, cultural events, student newspapers, intramural athletics, student organizations, intercollegiate athletics, counseling and career guidance (excluding informal academic counseling by the faculty), student aid administration, and student health service

## Categories of Sponsored Projects

- **Institutional Support** – activities carried out to provide for both the day-to-day functioning and the long-range viability of the institution. It includes (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, store rooms, 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.
- **Operations and Maintenance of Plant** – activities for the operation and maintenance of the physical plant. It includes services and maintenance related to maintaining grounds and facilities, providing utilities services and planning and designing future plant expansion and modifications.
- **Scholarships and Fellowships** – financial assistance provided to students in the form of outright grants, trainee stipends, and prizes awarded by and/or administered through the institution. Included are tuition and fee waivers and remissions, as well as all gifts and prizes to students that represent outright grants and are not contingent upon the student rendering services to the institution.
- **Auxiliary Enterprises** - operation unit of the university that exists to furnish goods or services to students, faculty, or staff, and charges a fee directly related to, although not necessarily equal to, the cost of the goods or services. It is managed as an essentially a self supporting activity. Examples are residence halls, food services, intercollegiate athletics, college stores, faculty clubs, faculty and staff parking, and faculty housing. Student health services, when operated as an auxiliary enterprise, also are included. The general public may be served incidentally by auxiliary enterprises.