**Alpha Financials Project**

**Projects Definitions for PPM & General Ledger**

**PPM Projects & Definitions**

**Extramural Funding – Level A: EMF0000000**

Sponsored agreements set out requirements for accepting funds in support of a specific project or program. The requirements (“terms and conditions”) included in these agreements usually specify time periods for expending funds and contain provisions for financial and technical reporting and intellectual property assignments, including patents and copyrights.

**Grant – Level B: GNT0000000**

A grant is a type of financial or other assistance awarded to an organization for the conduct of research or other program as specified in an approved proposal. A grant is used when the sponsor anticipates no substantial programmatic involvement during the performance of the project. Grants are the most commonly used type of sponsored agreement.

Grant also includes subawards, cooperative agreements, and multi-campus agreements (“MCA”) defined below. Grants awarded by UCOP or other UC campuses to UC Merced that are managed by Contracts & Grants Accounting are also classified as Grant Projects.

A collaborative subaward is written under the authority of and consistent with the terms and conditions of a grant that transfers a portion of the research or substantive effort of the Merced prime award to another institution or organization. Sponsored Program Authorized Officials are responsible for issuing collaborative awards.

A cooperative agreement is used when the purpose of the agreement is similar to that of a grant, but substantial programmatic involvement of or coordination by the funding agency is anticipated during the project.

A Multi-Campus Agreement (MCA) is the term for a subaward transferring funds between two campuses of the University of California. The agreement takes the form of a brief memo from one campus to the other. As with other subawards, an intercampus suballocation from one UC campus typically passes on to the other campus the same terms and conditions of the prime award from the funding agency.

**Contract – Level B: CNT0000000**

A contract is used when the principal purpose of the agreement is to provide tangible results or other “deliverable” items or to carry out a prescribed service for the direct benefit or use of the funding agency. Payment is contingent upon performance.

Many types of contracts exist. The most common type on campus is the cost-reimbursement contract, in which the sponsor pays for the full costs incurred in the conduct of the work up to an agreed-upon amount. (Note that grants can also be cost-reimbursement.) The campus accepts fixed-price contracts when appropriate. Fixed price means that the awarding agency pays a predetermined amount rather than reimbursing actual expenditures.

Contract also includes subcontracts, cooperative agreements, and multi-campus agreements (“MCA”) defined below. Contracts awarded by UCOP or other UC campuses to UC Merced that are managed by Contracts & Grants Accounting are also classified as Contract Projects.

A collaborative subcontract is written under the authority of and consistent with the terms and conditions of a contract that transfers a portion of the research or substantive effort of the Merced prime award to another institution or organization. Sponsored Program Authorized Officials are responsible for issuing collaborative awards.

A cooperative agreement is used when the purpose of the agreement is similar to that of a grant, but substantial programmatic involvement of or coordination by the funding agency is anticipated during the project.

A Multi-Campus Agreement (MCA) is the term for a subaward transferring funds between two campuses of the University of California. The agreement takes the form of a brief memo from one campus to the other. As with other subawards, an intercampus suballocation from one UC campus typically passes on to the other campus the same terms and conditions of the prime award from the funding agency.

**U.C. Internal Funding – Level A: UCF0000000**

**Faculty Start Up – Level B: SUP0000000**

Funds committed by the Provost to cover approved start-up costs for newly hired faculty. Central Budget Office allocates funds on a reimbursement basis for eligible expenditures.

**Faculty - Institutional Grant/Contract Awards – Level B: IST0000000**

Funding received from UC Office of the President or other UC campuses from sources other than external contracts or grants in support of specific research activities.

**Internal Funding – Level B: INT0000000**

Campus or UC-System funding from sources other than contracts or grants provided in support of faculty or department research activities. Also includes campus funding for specific non-research activity that requires detailed tracking and fund management such as Be Smart About Safety, Library Collections, and Discretionary Pools for Chancellor, Provost, etc.

**Faculty - Indirect Cost Return – Level B: IDC0000000**

Funds received through externally sponsored research activity to reimburse costs incurred by the university as a result of the research and are allocated, by agreement, to the Principle Investigator(s) related to the sponsored research activity.

**Faculty – Incidentals – Level B: INC0000000**

Additional academic support or discretionary funding provided to ladder rank faculty members on an annual basis.

**Faculty - Department Chair – Level B: CHR0000000**

Additional funds allocation for faculty who has been appointed as department chair who serves as the academic leader and administrative head of a department of instruction or research, or a clinical service.

**Faculty - Senate Committee Funds – Level B: SEN0000000**

Funding provided to faculty serving on UC Merced Academic Senate committees.

**Faculty – Spark – Level B: SPK0000000**

Funding provided for the instruction of Spark seminars. Spark seminars are offered to first-year students, introducing them to life at a research university.

**Faculty – Fellowship Level B: FEL0000000**

Financial aid awarded by faculty to graduate students in support of the student’s academic progress.

**Faculty – Retention – Level B: RET0000000**

Funding committed by the Provost in support of faculty retention efforts at UC Merced.

**Faculty - Summer Session Revenue Sharing – Level B: SUM0000000**

Summer session revenue funds allocated to faculty and/or schools by agreement with Summer Session Department.

**Capital Projects – Level A: CAP0000000**

**Minor Capital – Level B: CMN0000000**

New construction, substantial alterations, extensions, or improvements to existing structures with an estimated cost greater than $35,000 but does not exceed $1 million.

**Major Capital – Level B: CMJ0000000**

New construction, substantial alterations, extensions, or improvements to existing structures with an estimated cost in excess of $1 million.

**Deferred Maintenance – Level B: CDM0000000**

Maintenance that was not performed when it should have been or was scheduled to be and which, therefore is put off or delayed for a future period.

**Capital Renewal – Level B: CCR0000000**

Renewal or replacement of campus utility infrastructure, building systems, equipment, roofs, walls,and windows

**External Relations Funding – Level A: ERF0000000**

**Gifts – Level B: GFT0000000**

Any payment that confers a personal benefit on the recipient to the extent that consideration of equal or greater value is not received and includes a rebate or discount in the price of anything of value unless the rebate or discount is made in the regular course of business to members of the public without regard to official status.

**Endowments – Level B: END0000000**

A gift or bequest when a donor instructs the fiduciary that the corpus of the gift be held in perpetuity (or for a specific term of years) with the income/payout used to support the institution or a particular program. Such gifts may be held in a fiduciary capacity by The Regents, a Campus Foundation, or an independent trustee licensed to engage in trust business.

**Other Projects-Non PPM**

**General Ledger Only Projects – Level A: GLP0000000**

**General Project – Level B: PRJ0000000[[1]](#footnote-1)**

Activities, initiatives, or body of work with explicit funding, low complexity of budget management, and/or reporting needs not explicitly defined as a PPM Project.

**Attachment 1: Pre-Determined General Ledger Only Projects**

**Course Materials & Services Fees**

Course & Miscellaneous Fee Advisory Committee approved fees charged for a specific course for the use, rental or consumption of materials, tools or equipment, or for the costs of materials or services necessary to provide a special supplemental educational experience. Fees also might be used for film rentals, field trips or the purchase/rental of specific equipment.

**Miscellaneous Fees**

Course & Miscellaneous Fee Advisory Committee approved fees for administrative service charges, deposits, and fines that are charged to individual use to cover the costs of breakage charges, replacement fees (lost equipment), health center fees, late filing of study list fees, library fees, improper heck-out fines, physical education equipment fees, access fees, rental of facilities fees, transcript fees, etc.

**Athletics Activities**

[Pending Definition Development. Values include Games, Tickets, Concessions, Uniforms, etc.]

**Mental Health Set Aside**

System mandated tracking of Mental Health Set Aside funds as part of off-the-top deduction of gross Student Services Fee Funds collected as part of student registration.

1. Refer to Attachment 1 for Pre-Determined General Ledger Only Projects [↑](#footnote-ref-1)