

Award Purpose Capitalization Matrix

The chart below identifies the award purposes that are considered administrative equipment and therefore capitalized. The chart also identifies the award purposes where the award could be classified as Economic Development or Research Infrastructure.

| Value | Description | Administrative Equipment | Potentially Related to RSED |
|-----------------------------------|---|--------------------------|-----------------------------|
| Affiliated Income (C) | Income associated with Affiliated Organizations established by the Research Foundation. | Yes | No |
| Balance (C) | An award established to record the balance of funds that remain after termination of a project supported by a fixed price award. (Included in IDC Controls - Limiting Cost to Budget.) | Yes | No |
| Building Reserves (C) | An award established for recording building reserves. | Yes | No |
| Campus Royalties (C) | An award for the purpose of receiving and expending royalty revenue. This includes payments to inventors. | Yes | No |
| Category Refund (C) | An award established for each campus location to post the cash resulting from a supplier refund. | No | No |
| Central Office Administration (C) | An award established for the purpose of administering central office budget allocations. | Yes | No |
| Clinical Practice Plans (A) | An award established for funds received from SUNY Clinical Practice Plan monies. (Included in IDC Controls - Limiting Cost to Budget.) | No | No |
| Clinical Trials (S) | Clinical Trial Agreements, used when the developer of drugs, compounds, devices, or other technologies needs an independent opinion concerning the drug or technology, or the developer wants confirmation of a suspected use of the drug or device. A Clinical Trial Agreement is used primarily in instances in which pharmaceutical companies provide materials or compounds to be used. (Included in IDC Controls - Limiting Cost to Budget.) | No | Yes |
| Conference (S) | An award established for receipt and expenditure of funds for conferences and seminars held at or by operating locations. (Included in IDC Controls - Limiting Cost to Budget.) | No | Yes |



The Research
Foundation for

The State University of New York

| | | | |
|---------------------------------------|--|-----|-----|
| Contract (S) | An award established on the basis of a contract (agreement) through which a sponsor procures goods, services, or property from a contractor for use in carrying out the sponsor's business. A contract or agreement usually contains clearly defined performance requirements. (Included in IDC Controls - Limiting Cost to Budget.) | No | Yes |
| Cooperative Agreement (S) | An award established based on a legal instrument in which the parties agree to participate in a project that is intended to achieve a common objective. A cooperative agreement usually requires that all parties contribute financial and/or technical support. (Included in IDC Controls - Limiting Cost to Budget.) | No | Yes |
| Corporate GL Holding (C) | An award established for the purpose of capturing corporate general ledger costs via the grant system. | No | No |
| Corporate Reserve (C) | An award established for recording corporate reserves. | Yes | No |
| Corporate Restricted (C) | An award from a third party to be used in support of restricted corporate activities. | Yes | No |
| Cost Sharing (C) | An award established to track cost-sharing budgets and expenditures. | No | No |
| Gift Cash Corporate Restricted (C) | Cash donation from a third party to be used in support of restricted corporate activities. | Yes | No |
| Gift Cash Non Program Support (C) | Cash donation from a third party given as a philanthropic or other endowment activity. (Included in IDC Controls - Limiting Cost to Budget.) | Yes | No |
| Gift Cash Program Support (S) | Cash donation from a third party to be used in support of a specified research, training, or public service program. Example: Support for Professor X's cancer research. (Included in IDC Customizations Process.) | Yes | No |
| Gift Non Cash Corp Restricted (C) | Contribution of real or personal property from an individual or other entity, which is designated to be used in support of restricted corporate activities. | Yes | No |
| Gift Non Cash Non Program Support (C) | Contributions of real or personal property from a third party to be used for the general benefit of the campus. Example: Donation of equipment that is available to faculty, students, and/or the general public. | Yes | No |



The Research
Foundation for

The State University of New York

| | | | |
|-----------------------------------|---|-----|-----|
| Gift Non Cash Program Support (S) | Contribution of real or personal property from an individual or other entity which is designated by the campus, to be used as program support for a specified program of research, training, or public service activities. Example: Donation of a microscope to support Professor Y's research on DNA. | Yes | No |
| Grant (S) | An award established on the basis of a grant award, which is an award of financial assistance that a sponsor makes to a grantee in order to support an activity the sponsor is interested in promoting. The grantee usually assumes only minimal obligations to the sponsor. (Included in IDC Controls - Limiting Cost to Budget.) | No | Yes |
| Interest Award (C) | An award established for each campus location to apply the quarterly sponsor interest that will be returned to the sponsor or used to fund future expenditures on the sponsored program award. (Included in IDC Controls - Limiting Cost to Budget.) | No | No |
| Internal Award Sponsored | An award established to allocate part of a sponsored award (to another SUNY campus or to another P.I./department at the same campus). This award purpose code should be used when elements of the secondary award (e.g., start and end dates) are independent of the prime award. | No | No |
| Internal Award Nonsponsored | An award established to allocate part of a nonsponsored award (e.g. RF Funded) to another SUNY campus or to another P.I./department at the same campus. This award purpose code should be used when elements of the secondary award (e.g., start and end dates) are independent of the prime award. | No | No |
| Intergov Personnel Act (S) | Intergovernmental Personnel Act (IPA) Assignment Agreement, used when an employee of an educational institution is temporarily assigned to work at a federal agency (such as a Veterans Administration Medical Center) for a specified period of time, because of their expertise in a particular area. The federal agency agrees to pay the assignee's salary, fringe benefits, and sometimes travel expenses. The Agreement includes a description of the duties and responsibilities of the assignee. It also provides for the assignee to return to their position (or similar position) at the educational | No | No |

| | | | |
|----------------------------------|--|-----|-----|
| | institution. (Included in IDC Controls - Limiting Cost to Budget.) | | |
| Investment Reserves (C) | An award established for recording investment reserves. | Yes | No |
| Loan (C) | An award established based upon an authorized Central Office loan to another entity. | No | No |
| Miscellaneous Support (S) | An award established for funds received in support of a project from sources with no terms, conditions, or deliverables. (Included in IDC Controls - Limiting Cost to Budget.) | No | Yes |
| Nonsponsored Income (C) | An award established for funds received in support of activities not related to sponsored programs and not covered by another more specific award purpose. Generally to be used when the RF provides a service (not a sponsored program service) and receives cash that offsets administrative costs. Examples include: Fees received from an affiliated entity to offset campus costs for providing a service (i.e., payroll or IS service) to the affiliated entity; the proceeds from the sale of obsolete equipment; or the reimbursement of previously expended patent costs. (Included in IDC Controls - Limiting Cost to Budget.) | Yes | No |
| Other Agency (A) | An award established to serve as an agency account for a specific SUNY campus function. (Included in IDC Controls - Limiting Cost to Budget.) | No | No |
| Other Institutional Activity (C) | An award established for the purpose of capturing other SUNY institutional activity. It is primarily used to capture a portion of SUNY salary costs that are not charged via cost sharing or IFR. | No | No |

| | | | |
|-----------------------------------|---|-----|-----|
| Partnership Activity (C) | An award established for the purpose of recording activity from university-industry-government partnerships, done in cooperation with campus-based or related organizations. These entities limit liability to the RF and SUNY | Yes | No |
| Payroll Overpayment (C) | An award established to capture payroll overpayments. | No | No |
| Planned Giving CGA (C) | An award established for recording charitable gift annuities. | No | No |
| Planned Giving Clearing (C) | An award used to record planned giving receipts and serve as a clearing award. (Used by central office only.) | No | No |
| Program Income Restricted (S) | An award established for the receipt and expenditure of gross income for which there are accounting, spending, or reporting obligations set forth in sponsor guidelines or provisions, or OMB Circular A-110. (Included in IDC Controls - Limiting Cost to Budget.) | No | Yes |
| Program Income Unrestricted (S) | An award established for the receipt and expenditure of gross income for which there are no accounting, spending, or reporting obligations set forth in sponsor guidelines or provisions, or OMB Circular A-110. (Included in IDC Controls - Limiting Cost to Budget.) | No | Yes |
| Program Support Non-Cash (S) | A contribution of securities and real or personal property from a third party that will be used in support of specified program activities. This type of contribution is integral part of the grant and therefore requires financial and programmatic reporting as stipulated in the award. Example: Donated equipment to support a training program for the donor's employees. | Yes | No |
| Refund to Sponsors (C) | An award established to capture refunds to sponsors. | No | No |
| RF Funded Restricted (C) | An award established for administering campus assessments. (Used by central office only.) | No | No |
| RF Funded Revenue (C) | An award established for the allocation of funds approved in the annual Research Foundation Financial Plan. | Yes | No |
| RF Funded TTO Regionalization (C) | An RF funded award established for the TTO regionalization hubs. | Yes | No |
| Service and Facility (C) | An award established to record the costs of an RF service or facility of benefit to sponsored programs | Yes | No |

| | | | |
|---------------------------------|--|-----|-----|
| | administered by the RF. | | |
| Staffing Services (A) | An award established to record activity and administrative fees charged on fiscal and personnel staffing agreements. Under these agreements, the RF provides employee services and various fiscal services to SUNY or a SUNY-related entity (such as a campus-based foundation). (Included in IDC Controls - Limiting Cost to Budget.) | No | No |
| Subcontract (S) | An award established on the basis of a contract between a party to an original contract and the Research Foundation of SUNY to provide all or a specified part of the work or materials required in the original grant award. (Included in IDC Controls - Limiting Cost to Budget.) | No | Yes |
| Subgrant (S) | An award established on the basis of a grant award between a party to an original grant award and the Research Foundation of SUNY to provide all or a specified part of the work or materials required in the original grant award. (Included in IDC Controls - Limiting Cost to Budget.) | No | Yes |
| Suspense (C) | An award established to temporarily capture payroll expenditures that could not be expended against a valid Project/Task/Award. This situation can occur when a discrepancy exists in the charging instructions, such as an invalid labor schedule. | No | No |
| Third Party Recharges (C) | An award established to record the recharge costs associated with third-party use of a service center. | Yes | No |
| University Service Accounts (S) | An award established to accumulate charges from sponsored program accounts for a SUNY-provided support service, such as mail or central stores. (Included in IDC Controls - Limiting Cost to Budget) | No | No |

Related Information:

- [RF Capitalization Policy](#)
- [Fixed Asset Capitalization Procedure](#)
- [Adding Property Records to RAMI](#)