YSM Procedures & Guidelines

Mission Coding Guidance – Yale School of Medicine
Revision Date: March 26, 2021

Overview (excerpted from the COA Program Usage Guide)

The Program segment of the COA is required on every transaction and rolls up to one of the University missions of Research, Education, Patient Care, Administration and Broad Mission (generally not used at YSM). The two top levels of the program hierarchy are "Mission" and "Summary". Activities are classified by their primary purpose or objective using the Program segment of the chart of accounts, not the funding source (grant, gift, YD) or the type of agreement.

The Controller's Office requires that program be materially accurate at the Summary level of the hierarchy. Program hierarchy definitions can be accessed on the COA website under "Segment Values". To aid users in identifying the program summary rollup, each summary has been assigned a two-digit code such as (10) instruction or (21) research. These codes are listed in the program hierarchy definitions linked above and are present in the program name. e.g. PG00032 Research (21).

This summary provides general YSM guidance for classifying direct revenue and expenses transactions (before allocations) into the appropriate mission. This should be used in conjunction with the "YSM Recommended Programs" document which is a list of limited programs to be used at YSM.

Research

Definition: Activities whose primary purpose is for the creation and dissemination of original research, including all activities associated with externally funded research, scholarly publications, symposia, other scholarly activities and activities that directly enable research and scholarship of faculty.

Most grant and contract ("G&C") activity is considered research. This includes training grants and industry clinical trials. There may be some rare exceptions to this such as: Service and demonstration grants (Connecticut Mental Health Center "CMHC") or Child Study Center state contracts that are coded as clinical.

Examples of activity that should be coded as research are:
- Seminars
- PhD activity
- Graduate student supplements
- Mentoring graduate students and post docs
- Discretionary research including bridge funding
- Sabbatical effort can/should all be coded as research unless you feel strongly that one of your faculty members on sabbatical is engaged in activity or study specifically related to the education or patient care missions.

- Professorships and all restricted Gifts or Endowments should be coded as indicated in the restrictions based on their intended use, keeping in mind that most of our restricted funds are intended for research.

Education

Definition: Activities whose primary purpose is to support the education of degree and certificate seeking students, including activities that enable educational programs (e.g. admissions, registration, student information systems) and activities that directly support the student experience (e.g. advising, student life). Educational programs are for activities and costs that relate only to supporting individuals that Yale classifies as students, residents or fellows.

Examples of activity that should be coded as education are:
- Teaching, lectures, discussion sections, etc. independent of funding.
- Education leadership and education administration (e.g., course or clerkship director, Director of Graduate Studies "DGS", etc.).
- Resident/fellow leadership and support activity related to coordinators and leaders, but not the actual clinical or research time to teach.
- Direct resident/fellow expenses with the exception of research electives (contact ysmcontroller@yale.edu to discuss other potential exceptions)
- MD, MPH and other Master's Program activity

Not considered education:
- PhD activity should be coded as research
- Grand Rounds, Continuing Medical Education ("CME") and conferences teaching new clinical techniques to other teachers or clinicians would be clinical mission.

Patient Care

Definition: Patient Care practice, administration and support.

Examples of activity that should be coded as patient care are:
- All fee-for-service revenues and expenses, including time spent with residents while in clinic.
- All clinical contractual revenue and expenses including those related to YNHH and the Veteran's Affairs hospital, except those defined as Research or Education above.
- Grand Rounds, Continuing Medical Education ("CME") and conferences teaching new clinical techniques to other teachers or clinicians.
- Effort for clinical staff such as clinic managers, medical assistants, LPN's and receptionists.
- Effort and non-salary expenses related to coding and charge entry.

Institutional Administration and Other Support

Definition: Administrative leadership and support that provides the financial, operational, and non-academic administration of the institution and is not clearly and exclusively associated with a single university mission (e.g. research, education, patient care).

On a monthly basis, YSM Finance allocates departmental administrative expenses net of internal revenue to each mission on LA91051. The amount to be allocated to each mission is calculated based on FTE's.

Examples of activity that should be coded as administration are:
- Unrestricted Gifts and Endowments, those with a general purpose or those with an unclear donor intention, should be coded as administration regardless of how you need to use them (it is perfectly ok to cross fund your missions with unrestricted funds).

- - - Note: Professorships and all restricted Gifts or Endowments should be coded as indicated in the gift restrictions based on their intended use, keeping in mind that most of our restricted funds are intended for research.
- Departmental human resources support should be charged to PG01098 Human Resource Activities - Local (52)
- Distributed support providers (DSP's) and other IT support staff should be charged to PG00271 IT Support – Local (52), unless they are working explicitly on a specific research database or research project.
- All effort for business office staff and non-salary expenses should be direct charged to the business office program – PG00051 Business Office Operations - Local (52), unless directly supported by a grant. Do not use other Business Office Operations programs without approval from the YSM Controller's Office. Examples of business office staff:
  - Lead Administrator
  - Operations Manager
  - Pre and post award staff
  - Financial Analyst
  - Financial Assistant
- Department chairs, Section Chiefs and their administrative assistants should be charged to an administration program (to the extent these costs are not directly charged to another mission based on effort).
- Effort for administrative staff and non-salary expenses related to recruitment, appointments and promotions should generally be charged to an administrative program.
- Note: administrative assistant effort should generally follow the mission coding of the faculty they support.

Varies based on individual situation:
- Effort for Vice chair for education/research/patient care role should be coded as education, research or patient care (over any amount charged to sponsored awards and YNHH for leadership role).
- "Academic" time should be coded to reflect what the faculty are doing (not how they are funded).
- Administrative assistants and support staff (other than those specifically noted above) should generally follow the mission coding of the faculty they support.
- Faculty discretionary expenses should be charged to the predominant mission.

Contacts:
Accounting Procedures & Exceptions – ysmcontroller@yale.edu

Related Resources:
YSM Recommended Programs
COA Information and Resources
Program Guidance and Hierarchy Information
Programs in Hierarchy View