

Program codes indicate the purpose of the related financial transaction within the context of the University's major functions listed below. It is critical that the program code is accurate since these program codes are used for financial reporting purposes and enable comparison of educational institutions' financial statements based on Generally Accepted Accounting Principles (GAAP).

Instruction (1X): Includes expenditures that are part of the University's teaching and training activities. It includes instructional expenditures for credit and noncredit courses, for academic, occupational, and vocational instruction, and for regular, special, and extension sessions. Since instruction is an important role of the administrator, department chairs would be included in this category. Expenditures for departmental research and public service that are not separately budgeted should be included in this category.

Research (2X): Includes expenditures for activities specifically organized to produce research outcomes, whether commissioned by an agency external to the institution or separately budgeted and accounted for by an organizational unit within the institution. Departmental research expenditures that are separately budgeted specifically for research are included in this category.

Public Service (3X): Includes expenditures for activities that are established primarily to provide non-instructional services beneficial to individuals and groups external to the institution. These activities include community services programs and cooperative extension services such as seminars, projects and various organizational entities established to provide services to particular sections of the community.

Academic Support (4X): Includes expenditures that provide support services for the institution's primary missions – instruction, research and public service. This category includes libraries, the provision of services that directly assist the academic functions of the institution, media services, academic administration (including academic deans but not department chairs), and separately budgeted support for course and curriculum development.

Student Services (5X): Includes expenditures whose primary purpose is to contribute to the student's emotional and physical well-being and to his/her intellectual, cultural, and social development outside the context of the formal instruction program. This category includes deans of students, admissions, registrar, counseling and placement services, and student advisors.

Institutional Support (6X): Includes expenditures for activities whose primary purpose is to provide operational support for the day-to-day functioning of the institution. This category includes central executive-level activities concerned with management and long-range planning of the entire institution, non-auxiliary support services to faculty and staff, fiscal operations, employee personnel and records, logistical activities such as procurement, storerooms, and safety, activities concerned with community and alumni relations, and space management.

Operations and Maintenance (7X): Includes expenditures of current operating fund for the administration, supervision, operation, maintenance, preservation and protection of an institution's physical plant, net of amounts charged to auxiliary enterprises. This category includes expenses normally incurred for such items as janitorial and utility services, care of grounds, security, repairs and ordinary or normal alterations of building, maintenance and operations of buildings and other plant facilities, environmental safety, hazardous waste disposal, and facility planning and management.

Scholarships and Fellowships (8X): Includes expenditures for scholarships and fellowships in the form of outright grants to students selected by the institution and financed from current funds, restricted or unrestricted and trainee stipends, prizes and awards to individuals enrolled in formal coursework, either for credit or non-credit.

Auxiliary Activities (9X): Includes expenditures relating to the operation of an auxiliary enterprise (i.e., the distinguishing characteristic is that they are managed as a self-supporting activity), whether charged directly as expenditures or allocated as a proportionate share of costs of other departments or units. This category includes all expenditures and transfers relating to residence halls, food services, parking, fitness and conference center, student newspaper, bookstore, contracted and business services, student center, and university press.