Program Code Guide

Why do we use program codes?
Program codes are used to allocate the various expenses we incur among the different functional classifications for reporting purposes. The goal is to use a program code that relates to the appropriate functional classification (see below). A given functional classification may have multiple related program codes to allow more granular information to be captured.

What are functional expense classifications?
A functional classification is a method of grouping expenses according to the purpose for which the expenses are incurred. The classifications tell why an expense was incurred and what activity the expenses supports (e.g. instruction, research, etc.). This is different from the natural classification of expenses, which tells what was purchased (e.g. employee compensation, services and supplies, utilities, etc.). Reporting expenses by functional classification helps donors, granting agencies, creditors, and other readers of the financial statements to understand the various mission-related activities of the institution our funds are supporting and their relative importance. First determine what category of functional classification your activity belongs in, then choose a program code that would best describe the activity.

What are the different functional classifications of expenses?	
Operation and Maintenance of Plant	This category includes all expenses for the administration, supervision, operation, maintenance, preservation, and protection of the institution's physical plant. Includes items such as janitorial/utility services; repairs to building, furniture, and equipment; maintenance of facilities; etc. Program codes 0100 and 0200 are most commonly used.
Instruction	This category includes expenses related to activities that are part of an institution's instruction program. Expenses incurred to perform instruction for credit and noncredit courses, and academic, vocational, and technical instruction should be included. Program code 1100 is most commonly used.
Research	This category includes all expenses related to activities specifically organized to produce research, whether commissioned by an agency external to the institution or separately budgeted by an organizational unit within the institution. Subject to these conditions, the category includes expenses incurred to carry out individual and/or project research as well as that of institutes and research centers. Program code 2200 is most commonly used.
Public Service	This category includes expenses for activities established primarily to provide non-instructional services beneficial to individuals and groups external to the institution, such as community service programs and cooperative extension services. Expenses incurred to provide patient services, conferences, institutes, general advisory services, reference bureaus, radio/television, consulting, and similar non-instructional services to particular sectors of the community are included here. Program codes 3100 and 3200 are most commonly used.
Academic Support	This category includes expenses incurred to provide support services for the institution's primary missions: instruction, research, and public service. It includes the following activities: retention, preservation, and display of educational materials (e.g. libraries, museums, and galleries); provision of services that directly assist the academic functions of the institution (e.g. audiovisual services and information technology); academic administration and personnel providing administrative support and management direction to the primary missions (such as deans); and support for course and curriculum development. Program code 4600 is most commonly used.
Student Services	This classification includes expenses incurred for offices of admissions and the registrar and activities whose primary purpose is to contribute to students' emotional and physical well-being and intellectual, cultural, and social development outside the context of the formal instruction program. Includes student activities, cultural events, intramural athletics, student organizations, counseling and career guidance, student aid administration, and student health service. Program code 5200 is most commonly used.
Auxiliary Enterprises	This category includes all expenses relating to the operation of auxiliary enterprises. Auxiliary enterprises are those that are managed to operate as a self-supporting activity, such as residence halls, food services, intercollegiate athletics, college stores, and parking.
Institutional Support	This category includes expenses for central, executive-level activities concerned with management and long-range planning for the entire institution, such as the governing board, planning and programming operations, and legal services; fiscal operations; administrative information technology; employee personnel and records; support services to faculty and staff. Program code 6100 is most commonly used.
Scholarships, Fellowships, and Waivers, Net	This classification includes expenses for scholarships and fellowships—from restricted or unrestricted funds—such as grants-in-aid, trainee stipends, tuition and fee waivers, and prizes to undergraduate students and fellowships provided to graduate students. Excludes student awards that are made in exchange for services provided to the institution, such as graduate and teaching assistantships and student work-study programs.

Functional Classification	Program Code	Name	Definition
OPERATION AND MAINTENANCE OF PLANT	0100	PHYSICAL PLANT ADMINISTRATION	This category includes activities necessary for the general management and administration of all functions under the management of Facilities Services unless the activity is predominantly related to another subcategory.
	0200	UTILITIES	This subcategory is structured to capture all costs associated with fuel and purchased utilities, utility distribution systems, energy management operations, and all types of waste and refuse disposal.
	0300	BUILDING MAINTENANCE	This subcategory includes activities necessary for the management, supervision, and execution of all functions relating to the repair and maintenance of buildings and other structures. This section should be used to collect all costs, including personnel compensation, supplies and expenses, contractual services, and equipment.
	0500	CUSTODIAL SERVICES	This subcategory includes all costs related to custodial services in buildings and includes landscape and ground maintenance costs.
INSTRUCTION	1100	GENERAL ACADEMIC INSTRUCTION	This program consists of instructional program elements operating during the standard academic term that are part of a formal degree or certificate curriculum and are managed by the regular academic departments.
RESEARCH	2100	INSTITUTES & RESEARCH CENTERS	This program consists of all those research-related activities that are part of a formal research organization typically created to manage a number of research efforts.
	2200	INDIVIDUAL OR PROJECT RESEARCH	This program consists of all those research activities that are normally managed within the academic departments. This includes or consists of the various research- related activities that have been created as a result of a contract, grant, or specific allocating of institutional resources to conduct a study or investigation of a specific scope.
PUBLIC SERVICE	3100	PATIENT SERVICES	This program consists of those services that benefit patients directly through faculty physicians or indirectly through consulting, laboratory, or other services usually rendered under the auspices of a hospital or clinic. Only the clinical portions of a teaching hospital or veterinary clinic should be included in 3100. The instruction, research, or administrative that occur in a teaching hospital environment should be classified in other centers, such as 1100, 2200, or 6100.
	3200	PUBLIC SERVICES	This program includes those services established and maintained by the institution to provide services to the general community or special sector within the community. The primary intent of establishing these programs is to provide services that are beneficial to groups and individuals outside of the institution.
	3300	COOPERATIVE EXTENSION SERVICES	This program includes all public service activities established by an institution in cooperative efforts with outside agencies. A distinguishing feature of these activities is that fiscal and programmatic control is shared by the institution with one or more governmental units. Excluded from the programs are instructional activities that may be offered through an extension division.
	3400	PUBLIC BROADCASTING SERVICES	This program includes those activities associated with the operation and maintenance of broadcasting services intended primarily for the public.

Functional Classification	Program Code	Name	Definition
ACADEMIC SUPPORT	4000	ACADEMIC ADVISING	This program includes formal counseling with students on academic course or program selection, scheduling and career counseling.
	4100	LIBRARIES	This program includes those activities that directly support the collection, cataloging, storage, and distribution of published materials primarily in support of the institution's academic programs. Libraries that are housed in and supported by individual departments are not included in this, but should be attributed directly to the instruction, research and public service programs of the individual departments maintaining them.
	4200	MUSEUMS & GALLERIES	This program includes those activities related to collection, preservation and exhibition of historical materials, art objects, and scientific displays.
	4300	AUDIO & VISUAL - ACADEMIC	This program includes audio and visual services that have been established to support the institution's instruction, research and public services programs.
	4400	COMPUTING SUPPORT	This program includes computer services that have been established to support the instruction, research, and public service missions of the institution.
	4600	ACADEMIC ADMINISTRATION	This program includes those activities that provide administrative support and management direction to the instruction, research, and public service programs.
STUDENT SERVICES	5100	STUDENT SERVICE ADMINISTRATION	Services and programs which enhance the educational environment of the campus as measured by availability of counseling and health services, student activities, orientation programs and other associated programs and to provide administrative services and to initiate, maintain and preserve the official academic record of each student.
	5200	CAMPUS EVENTS / ORGANIZATION	This activity includes resources associated with student government, cultural events, organization, etc.
	5300	INTRAMURAL / CLUBS SPORTS	This activity includes all athletic activities in which a team participates with other teams within the same university.
	5800	WOMEN'S INTERCOLLEGIATE ATHLETICS	This activity center contains only funds that are provided for support of women's athletics.
	8800	OPERATIONS & ADMINISTRATION	This activity includes all resources associated with the operations and administration.
INSTITUTIONAL SUPPORT	6100	GENERAL ADMINISTRATION	This activity center consists of all activities established for the central administrative operations, services, and functions of the institution as well as those activities related to personnel records for the faculty and staff.
	8900	OTHER UNCLASSIFIED ACTIVITIES	Activities that do not fall into one of the other defined activities under Institutional Support.
	9300	ADMINISTERED FUNDS	This program code is used in plant funds 801 and 802 to record depreciation expense.
SCHOLARSHIPS, FELLOWSHIPS, AND WAIVERS, NET	8600	STUDENT FINANCIAL AID	Includes only those resources that are budgeted within the budget entity for student financial aid.
	9600	ATHLETIC GRANTS & SCHOLARSHIPS	This activity represents resources associated with intercollegiate athletics, athletic grants or scholarships.
	9700	NEEDS BASED FINANCIAL AID	This activity represents need-based resources associated.
	9800	ACADEMIC BASED FINANCIAL AID	This activity represents academic based resources.
	9900	NON-ATHLETIC PERFORMANCE AID	This activity represents non-athletic performance based resources.

Functional Classification	Program Code	Name	Definition
AUXILIARY ENTERPRISES	6000	FOOD SERVICE	Provision of food service to the students, faculty and staff of the university: Includes vending and other food service activities.
	6200	HOUSING OPERATIONS	The basic goal of the housing operations program is to provide and make the necessary arrangements for students' living accommodations.
	6300	PRINTING & REPRODUCTION	This program provides university departments and students with printing and related services on a fee/charge basis.
	6700	TELEPHONES / TELECOMMUNICATION	This operating entity is responsible for servicing the telephone and communication needs of the university community. Centrally paid telephone billings, which are subsequently re-charged to other university accounts, should be accounted for within this activity.
	6800	AUDIO & VISUAL - AUXILLIARY	This function has a primary role of disseminating information and providing graphic arts, audio-visual and photographic services to the university.
	7000	POSTAL SERVICES	The postal service is responsible for the control of postage used by university departments for mailings.
	7100	STUDENT HEALTH SERVICES	Operating unit that provides limited health care to the student population of the university. The student population served includes all full-time students, plus those part-time and student spouses who are assessed the health fee. Health care includes primary out-patient clinic and some specialty clinics.
	7200	STUDENT CENTERS	The "Community Center" of the university serves all members of the university family -- students, faculty, staff, alumni and guests.
	7400	TRAFFIC / PARKING / TRANSPORTATION	Responsible for the registration of vehicles for faculty, staff, students and commercial organizations. Also responsible for the coordination and operation of the campus shuttle-bus system, and parking accommodations.
	7500	BROADCASTING	This activity includes both public radio and TV production. These stations may assist university departments in producing broadcast-quality productions and may provide training for students who plan careers in broadcast communications.
	7600	SCHOOLS FOR CHILDREN	Includes such activities as lunchroom operations for laboratory schools, child care facilities, etc.
	7700	AUXILIARY ADMINISTRATION	Responsible for the administration of most traditional auxiliary functions.
	7800	CONTINUING EDUCATION	The basic functions of continuing education are to provide the administrative mechanism for nontraditional programs which utilize the faculty resources of the university.
	7900	PLANT OPERATION AND MAINTENANCE	Facilities Services re-charged for utilities and other services, initially paid from a central account, to the various other university funds.
	8000	DEPARTMENTAL SALES & SERVICES	Sale of services or products that relate specifically to an academic department, e.g. psychological services, reading clinics, speech and hearing clinics, use of scientific equipment, scientific materials stockrooms, etc.
	8100	HEALTH / MEDICAL CENTER SERVICES	This type of auxiliary provides services specific to the Health/Medical Center budget entities. An example is a department that provides laboratory animals including their care, housing, etc., for experimentation.
	8700	EXTRACURRICULAR ACTIVITIES	Sale of tickets and provision of service for events such as theatrical productions, golf course fees, etc.
	9000	UNALLOCATED RESERVES	For use by universities for holding unallocated funds is a separate account.
	9100	OTHER AUXILIARY ENTERPRISES	Activities that do not fall into one of the other defined activities under Auxiliary Enterprises.
	9200	DATA CENTER OPERATIONS	Includes the regional data centers which provide a full complement of computing services. Aids instruction and research function by making available computing services for faculty, staff, students and others associated with the institutions.