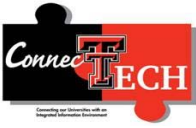




Program Codes

<u>PROGRAM CODE</u>	<u>PROGRAM CODE TITLE</u>
10	Instruction
20	Research
30	Public Service
35	Patient Care
40	Academic Support
50	Student Services
60	Institutional Support
70	Operation and Maintenance of Plant
80	Scholarships and Fellowships
90	E/G Reported as Unexpended Plant
95	Res Reported as Unexpended Plant
AX	Auxiliary Enterprise Funds
SB	Staff Benefits
CL	Compensable Leave
DE	Depreciation
EN	Endowment Funds
AG	Agency Funds/Independent Operations
IP	Investment in Plant
LN	Loan Funds
NG	Educational and General Income
OI	Other Income
RI	Retirement of Indebtedness
SV	Service Department Funds
UP	Unexpended Plant Funds



Program Code Definitions

Instruction – Includes expenditures for all activities that are part of an institution's instruction program. Expenditures for credit and noncredit courses; academic, vocational, and technical instruction; remedial and tutorial instruction; and regular, special, and extension sessions should be included.

Research – Includes all expenditures for 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 expenditures for individual and/or project research as well as that of institutes and research centers.

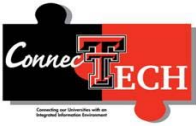
Public Service – Includes funds expended for activities established primarily to provide non-instructional services beneficial to individuals and groups external to the institution. Included in this category are conferences, institutes, general advisory services, reference bureaus, radio and television, consulting, and similar non-instructional services to particular sectors of the community.

Patient Care – Includes funds expended for activities for patient care but not related to instruction. It includes clinic nurses and clinic support staff.

Academic Support – Includes funds expended to provide support services for the institution's primary missions: instruction, research, patient care and public service. It includes the retention, preservation, and display of educational materials; the provision of services that directly assist the academic functions of the institution; media such as audio-visual services and technology such as computing support; academic administration (including academic deans but not department chairpersons) and personnel development providing administration support and management direction to the three primary missions; and separately budgeted support for course and curriculum development.

Student Services – Includes funds expended for offices of admissions and the registrar and activities with the primary purpose of contributing to students' emotional and physical well-being and intellectual, cultural, and social development outside the context of the formal instruction program. It includes expenditures for student activities, cultural events, student newspapers, intramural athletics, student organizations, counseling and career guidance, student aid administration, and student health service.

Institutional Support – Includes expenditures for central executive-level activities concerned with management and long-range planning for the entire institution, such as the governing board, planning and programming, and legal services; fiscal operations, including the investment office; administrative data processing; space management; employee personnel and records; logistical activities that provide procurement, storerooms, safety, security, printing, and transportation services to the institution; support services to faculty and



staff that are not operated as auxiliary enterprises; and activities concerned with community and alumni relation, including development and fund raising.

Operation and Maintenance of Plant – Includes all expenditures of current operating funds for the operation and maintenance of the physical plant. It includes all expenditures for operations established to provide services and maintenance related to grounds and facilities. Also included are utilities, fire protection, property insurance, and similar items.

Scholarships and Fellowships – Includes expenditures for scholarships and fellowships from current funds in the form of grants to student, resulting from selection by the institution or from an entitlement program. The category also includes trainee stipends, prizes, and awards. Trainee stipends awarded to individuals who are not enrolled in formal course work should be charged to instruction, research, or public service.

Auxiliary Enterprises – An auxiliary enterprise exists to furnish goods or services to students, faculty, or staff, and charges a fee directly related to, although not necessarily equal to, the cost of the goods or services. The distinguishing characteristic of an auxiliary enterprise is that it is managed as an essentially self-supporting activity. Examples are residence halls, food services, college stores, faculty clubs, faculty and staff parking, and faculty housing.