

## II-3-B. Chart of Accounts for Operating Ledger - Program Codes

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## B. Chart of Accounts for Operating Ledger – Program Codes

FOAPAL
Fund – Organization – Account – <b>Program</b> – Activity – Location

### Program (Function)

#### Program

#### Code

#### Description

- 00 **Revenues:** Program Code used for reporting purposes for FOP's that are for Revenue budgets and transactions.
- 10 **Instruction:** This category should indicate expenditures for all activities that are part of an institution's instruction program. Expenditures for credit and non-credit courses; for academic, vocational and technical instruction; for remedial and tutorial instruction; and for regular, special, and extension sessions should be included.
- Expenditures for departmental research and public service that are not separately budgeted should be included in this classification. This category excludes expenditures for academic administration when the primary assignment is administration-for example, academic deans. However, expenditures for department chairmen, in which instruction is still an important role of the administrator, are included in this category. This category includes the following subcategories:
- General Academic Instruction
  - Vocational/Technical Instruction
  - Special Session Instruction
  - Community Education
  - Preparatory/Remedial Instruction
- 20 **Research:** This category should include all expenditures for activities specifically organized to produce research outcomes, whether commissioned by an agency external to the institution or separately budgeted by an organizational unit within the institution. Subject to those conditions, it includes expenditures for individual and/or project research as well as those of institutes and research centers.
- This category does not include all sponsored programs (training grants are an example) nor is it necessarily limited to sponsored research, since internally supported research programs, if separately budgeted, might be included in this category under the circumstances described above. Expenditures for departmental research that are separately budgeted specifically for research are included in this category. This category includes the following subcategories:
- Institutes and Research Centers
  - Individual and Project Research
- 30 **Public Service:** This category should include funds expended for activities that are established primarily to provide non-instructional services beneficial to individuals and groups external to the institution. These activities include community service programs (excluding instructional activities) and cooperative extension services. Included in this category are conferences, institutes, general advisory services, reference bureaus, radio and television, consulting and similar non-institutional services to particular sectors of the community. This category includes the following subcategories:
- Community Service
  - Cooperative Extension Service

<u>Program Code</u>	<u>Description</u>
<ul style="list-style-type: none"> <li>• Public Broadcasting Services</li> </ul>	
40	<b><u>Academic Support (41 and 42):</u></b>
41	<p><b><u>Academic Support less Library:</u></b> This category should include funds expended primarily to provide support services for the institution's primary missions; instruction, research and public service. It includes:</p> <ol style="list-style-type: none"> <li>1) The retention, preservation, and display of educational materials, for example, libraries, museums, and galleries;</li> <li>2) The provision of services that directly assist the academic functions of the institution, such as demonstration schools associated with a department, school, or college of education;</li> <li>3) Media such as audiovisual services and technology such as computing support;</li> <li>4) Academic administration (including academic deans but not department chairmen) and personnel development providing administrative support and management direction to the three primary missions; and</li> <li>5) Separately budgeted support for course and curriculum development. For institutions that currently charge certain of the expenditures (for example, computing support) directly to the various operating units of the institution, such expenditures are not reflected in this category.</li> </ol>
42	<p><b><u>Library:</u></b> This category includes the following subcategories:</p> <ul style="list-style-type: none"> <li>• Libraries</li> <li>• Museums and Galleries</li> <li>• Educational Media Services</li> <li>• Academic Computer Support</li> <li>• Ancillary Support</li> <li>• Academic Administration</li> <li>• Academic Personnel Development</li> <li>• Course and Curriculum Development</li> </ul>
50	<p><b><u>Student Services:</u></b> This category should include funds expended for offices of Admissions and Registrar and those activities whose primary purpose is to contribute to the student's emotional; and physical well-being and to his or her intellectual, cultural, and social development outside the context of the formal instruction program. It includes expenditures for student activities; cultural events; student newspaper; intramural athletics; student organizations; intercollegiate athletics (if the program is operated as an integral part of the department of physical education and not as an essentially self-supporting activity); counseling and career guidance (excluding informal academic counseling by the faculty); student aid administration; and student health service (if not operated as an essentially self-supporting activity).</p>
60	<p><b><u>Institutional Support:</u></b> This category should include expenditures for:</p> <ol style="list-style-type: none"> <li>1) Central executive-level activities concerned with management and long-range planning of the entire institution, such as the governing board, planning and programming, and legal services;</li> <li>2) Administrative data processing;</li> <li>3) Space Management</li> <li>4) Employee personnel and records;</li> <li>5) Logistical activities that provide procurement, storerooms, safety, security, printing, and transportation services to the institution;</li> </ol>

**Program  
Code**

**Description**

- 6) Support services to faculty and staff that are not operated as auxiliary enterprises; and
- 7) Activities concerned with community and alumni relations, including development and fund raising.

This category includes the following subcategories:

- Executive Management
- Fiscal Operations
- General Administration and Logistical Services
- Administrative Computing Support
- Public Relations/Development

- 70 **Operating and Maintenance of Plant:** This category should include all expenditures of current operating funds for the operation and maintenance of physical plant, in all cases net of amounts charged to auxiliary enterprises, hospitals, and independent operations. It does not include expenditures made from the institutional plant fund accounts. 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.

This category includes the following subcategories:

- Physical Plant Administration
- Building Maintenance
- Custodial Services
- Utilities
- Landscape & Grounds Maintenance
- Major Repairs and Renovations

- 80 **Scholarships and Fellowships:** This category should include 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. It also should include trainee stipends, prizes, and awards, except trainee stipends awarded to individuals who are not enrolled in formal course work, which should be charged to instruction, research, or public service as appropriate. If the institution is given custody of the funds but is not allowed to select the recipient to the grant—for example, ROTC scholarships - the funds should be reported in the Agency Funds group rather than in the Current Funds group. The recipient of an outright grant is not required to perform service to the institution as consideration for the grant, nor is he expected to repay the amount of the grant, nor is he expected to repay the amount of the grant to the funding source. When assistance, as in the federal College Work-study Program, the charges should be classified as expenditures of the department or organizational unit to which the service is rendered.

Aid to student in the form of tuition or fee remissions also should be included in this category. However, remissions of tuition or fees granted because of faculty or staff status, or family relationship of students to faculty or staff, should be recorded as staff benefit expenditures in the appropriate functional expenditure category. This category includes the following subcategories:

- Scholarships
- Fellowships

- 86 **Mandatory Transfers:** This category should include transfers from the Current Funds group to other funds groups arising out of:

**Program  
Code**

**Description**

- 1) Binding legal agreements related to the financing of educational plant, such as amounts for debt retirement, interest, and required provisions for renewals and replacements of plant, not financed from other sources.
- 2) Grant agreements with agencies of the federal government, donors, and other organizations to match gifts and grants to loan and other funds. Mandatory transfers may be required to be made from either unrestricted or restricted current funds.

This category includes the following subcategories:

- Provisions for Debt Service on Educational Plant
- Loan Fund Matching Grants
- Other Mandatory Transfers

87 **Non-Mandatory Transfers:** This category should include those transfers from the Current Funds group to other fund groups made at the discretion of the governing board to serve a variety of objectives, such as additions to loan funds, additions to quasi-endowment funds, general or specific plant additions, voluntary renewals and replacements of plant, and prepayments on debt principal.

90 **Auxiliary Enterprises (91-95):** An auxiliary enterprise is an entity that exists to furnish goods or services to students, faculty, or, staff and that charges a fee directly related to, although not necessarily equal to, the cost of the goods or services.

The distinguishing characteristic of auxiliary enterprises is that they are managed as essentially self-supporting activities. Examples are residence halls, food services, intercollegiate athletics (only if essentially self-supporting), college stores, faculty clubs, faculty and staff parking, and faculty housing. Student health services, when operated as an auxiliary enterprise, also should be included. The general public may be served incidentally by auxiliary enterprises. Hospitals, although they may serve students, faculty, or staff, are separately classified because of their relative financial significance. This category includes all expenditures and transfers relating to the operation of auxiliary enterprises, including expenditures for operation and maintenance of plant and for institutional support; also included are other direct and indirect costs, whether charged directly as expenditures or allocated as a proportionate share of costs of other departments or units.

Expenditures of auxiliary enterprises are identified by using the same general criteria as for educational and general expenditures to distinguish them from transfers. Mandatory transfers follow the same criteria of identification as for educational and general mandatory transfers to distinguish them from expenditures and non-mandatory transfers. Non-mandatory transfers follow the same criteria of identification as for educational and general non-mandatory transfers to distinguish them from expenditures and mandatory transfers.

**Systems Revenue (910-916)**

**910 – Student Services Administration (One Card)**

**911 – Student Union**

**912 – Cafeterias**

**913 – Bookstore**

**914 – Married Student Housing**

**915 – Dorms**

**916 – Health Services**

**Rec Complex**

**Athletics**

**Student Housing Facility**

**Program**  
**Code**

**Description**

**Wellness, Activities and Recreation Center**

N/A **Hospitals (not used):** This category includes all expenditures and transfers associated with the patient care operations of the hospital. Included is nursing and other professional services, general services, administrative services, fiscal services, and charges for physical plant operations and institutional support. Other direct and indirect costs, whether charged directly as expenditures or allocated as a proportionate share of costs of other departments or units, would also be included. This category excludes those expenditures which occur within the hospital, but which are more appropriately categorized as instruction or research.

Expenditures of hospitals are identified by using the same general criteria as for educational and general expenditures to distinguish them from transfers. Mandatory transfers follow the same criteria of identification as for educational and general mandatory transfers to distinguish them from expenditures and non-mandatory transfers. Non-mandatory transfers follow the same criteria of identification as for educational and general non-mandatory transfers to distinguish them from expenditures and mandatory transfers. This category includes the following sub-categories:

- Direct Patient Care
- Health Care Supportive Services
- Administration of Hospitals
- Physical Plant Operations for Hospitals
- Mandatory Transfers/Hospitals

N/A **Independent Operations (not used):** This category includes expenditures and transfers of those operations that are independent of, or unrelated to, but which may enhance the primary missions of the institution. It is generally limited to expenditures associated with major federally funded research laboratories and excludes expenditures associated with property owned and managed as investments of the institution's endowment funds.

Expenditures of independent operations are identified by using the same general criteria as for educational and general expenditures to distinguish them from transfers. Mandatory transfers follow the same criteria of identification as for educational and general mandatory transfers to distinguish them from expenditures and non-mandatory transfers. Non-mandatory transfers follow the same criteria of identification as for educational and general non-mandatory transfers to distinguish them from expenditures and mandatory transfers. This category includes the following sub-categories:

- Independent Operations/Institutional
- Independent Operations/FFRDC's

## Subprogram (Subfunction)

### Account Code Structure: NOT CODED

**General Academic Instruction:** Includes expenditures for formally organized and/or separately budgeted instructional activities that are: (1) carried out during the academic year (as defined by the institution), (2) associated with academic offerings described by **HEGIS** discipline categories 0100 through 4900, and (3) offered for credit as part of a formal post-secondary education degree or certificate program. Open University, short courses, and home study activities falling within these **HEGIS** categories and offered for credit would therefore be included. However, this subcategory does not include instructional offerings that are part of programs leading toward degrees or certificates at levels below the higher education level, such as adult basic education.

**Vocational/Technical Instruction:** Includes expenditures for formally organized and/or separately budgeted instructional activities that are: (1) carried out during the academic year (as defined by the institution), (2) usually associated with **HEGIS** discipline categories 5000 through 5500, and (3) offered for credit as part of a formal post-secondary education degree or certificate program. Open University, short courses, and home study falling within these **HEGIS** categories and offered for credit would therefore be included. However, this subcategory does not include instructional offerings that are part of programs leading toward degrees or certificates at levels below the higher education level, such as adult basic education.

**Special Session Instruction:** Includes expenditures for formally organized and/or separately budgeted instructional activities (offered either for credit or not for credit) that are carried out during a summer session, interim session, or other period not common with the institution's regular term. This subcategory is to be used to classify only expenditures made solely as a result of conducting a special session (such as faculty salaries associated with the special session). Special sessions would not include regular academic terms held during the summer months. Expenditures for special sessions conducted over a fiscal year-end should be reported totally within the fiscal year in which the program is predominantly conducted. The revenues and expenditures for any special session should be reported in the same fiscal year. This procedure for reporting expenditures of special sessions is an allowable exception to reporting expenditures on an accrual basis.

**Community Education:** Includes expenditures for formally organized and/or separately budgeted instructional activities that do not generally result in credit toward any formal post-secondary degree or certificate. It includes non-credit instructional offerings carried out by the institution's extension division as well as non-credit offerings that are part of the adult education or continuing education program. This subcategory also includes expenditures or activities associated with programs leading toward a degree or certificate at a level below the higher education level, such as adult basic education.

**Preparatory/Remedial Instruction:** Includes expenditures for formally organized and/or separately budgeted instructional activities that give students the basic knowledge and skills required by the institution before they can undertake formal academic coursework leading to a post-secondary degree or certificate. Such activities, supplemental to the normal academic program, generally are termed preparatory, remedial, developmental, or special educational services. These instructional offerings may be taken prior to or along with the coursework leading to the degree or certificate. They are generally non-credit offerings, although in some cases credit may be given and the credit requirements for the degree or certificate increased accordingly. Only offerings provided specifically for required preparatory or remedial skills or knowledge should be included in this category. For example, if students may satisfy preparatory requirements by taking offerings provided primarily for other than remedial or preparatory purposes, those offerings should be classified appropriately elsewhere.

## **RESEARCH**

**Institutes and Research Centers:** Includes expenditures for research activities that are part of a formal research organization created to manage a number of research efforts. While this subcategory includes agricultural experiment stations, it does not include the federally funded research and development centers, which should be classified as independent operations. (These centers are listed in the section “Independent Operations”).

**Individual and Project Research:** Includes expenditures for research activities that normally are managed within academic departments. Such activities may have been undertaken as the result of a research contract or grant or through a specific allocation of the institution’s general resources.

## **PUBLIC SERVICE**

**Community Service:** Includes expenditures for activities organized and carried out to provide general community services, excluding instructional activities. Community service activities make available to the public various resources and special capabilities that exist within the institution. Examples include conferences and institutes, general advisory services and reference bureaus, consultation, testing service (e.g., soil testing, carbon dating, structural testing), and similar activities. The activities included in this subcategory are generally sponsored and managed outside the context of both the agricultural and urban extension programs and of the institution’s public broadcasting operation.

**Cooperative Extension Service:** Includes expenditures for non-instructional public service activities established as the result of cooperative extension efforts between the institution and outside agencies such as the U.S. Department of Agriculture’s extension service and the affiliate state extension services. This subcategory is intended primarily for land-grant colleges and universities and includes both agricultural extension and urban extension services. The distinguishing feature of activities in this subcategory is that programmatic and fiscal control is shared by the institution with the U.S. Department of Agriculture’s extension service, the related state extension services, and agencies of local government.

**Public Broadcasting Service:** Includes expenditures for operations and maintenance of broadcasting services operated outside the context of the institution’s instruction, research, and academic support programs. These excluded from this subcategory are broadcasting services conducted primarily in support of instruction (which should be classified in the subcategory “Ancillary Support”), broadcasting services that are primarily operated as student service activity (which should be classified in the subcategory “Social and Cultural Development”), and broadcasting services that are independent operations (which should be classified in the subcategory “Independent Operations/Institutional”).

## **ACADEMIC SUPPORT**

**Libraries:** Includes expenditures for organized activities that directly support the operation of a catalogued or otherwise classified collection.

**Museums and Galleries:** Includes expenditures for organized activities that provide for the collection, preservation, and exhibition of historical materials, art objects, scientific displays, etc. Libraries are excluded.

**Educational Medial Services:** Includes expenditures for organized activities providing audiovisual and other services that aid in the transmission of information in support of the institution’s instruction, research, and public service program.

**Academic Computing Support:** Includes expenditures for formally organized and/or budgeted activities that provide computing support to the three primary programs. Excluded from this category is administrative data processing, which is classified as institutional support.



**Ancillary Support:** Includes expenditures for organized activities that provide support services to the three primary programs but are not appropriately classified in the previous subcategories. Ancillary support activities usually provide a mechanism through which students can gain practical experience. An example of ancillary support is a demonstration school associated with the school of education. However, the expenditures of teaching hospitals are excluded.

**Academic Administration:** Includes expenditures for activities specifically designed and carried out to provide administrative and management support to the academic programs. This subcategory is intended to separately identify only expenditures for activities formally organized and/or separately budgeted for academic administration. It includes the expenditures of academic deans (including deans of research, deans of graduate schools, and college deans), but does not include the expenditures of departmental chairman (which are included in the appropriate primary function categories). It also includes expenditures for formally organized and/or separately budgeted academic advising. Expenditures associated with the office of the chief academic officer of the institution are not included in this subcategory but should be classified as institutional support.

**Academic Personnel Development:** Includes expenditures for activities that provide the faculty with opportunities for personal and professional growth and development to the extent that such activities are formally organized and/or separately budgeted. This subcategory also includes formally organized and/or separately budget activities that evaluate and reward professional performance of the faculty. Included in this subcategory are sabbaticals, faculty awards, and organized faculty development programs.

**Course and Curriculum Development:** Includes expenditures for activities established either to significantly improve or to add to the institution's instructional offerings, but only to the extent that such activities are formally organized and/or separately budgeted.

## **STUDENT SERVICES**

**Student Services Administration:** Includes expenditures for organized administrative activities that provide assistance and support (excluding academic support) to the needs and interest of students. This subcategory includes only administrative activities that support more than one subcategory of student activities and/or that provide central administrative services related to the various student service activities. In particular, this subcategory includes services provided for particular types of students (e.g., minority students, veterans, and handicapped students). Excluded from this subcategory are activities of the institution's chief administrative officer for student affairs, whose activities are institution wide and, therefore, should be appropriately classified as institutional support.

**Social and Cultural Development:** Includes expenditures for organized activities that provide for student' social and cultural development outside the formal academic program. This subcategory includes cultural events, student newspapers, etc. Expenditures for an intercollegiate athletics program would be included in this subcategory if the program is not operated as an essentially self-supporting operation (in which case the related expenditures would be reported as auxiliary enterprises).

**Counseling and Career Guidance:** Includes expenditures for formally organized placement, career guidance, and personal counseling services for students. This subcategory includes vocational testing and counseling services and activities of the placement office. Excluded from this subcategory are formal academic counseling activities (academic support) and informal academic counseling service (instruction) provided by the faculty in relation to course assignments.

**Financial Aid Administration:** Includes expenditures for activities that provide financial aid services and assistance to students. This subcategory does not include outright grants to students, which should be classified as scholarship and fellowships.

**Student Admissions:** Includes expenditures for activities related to (1) the identification of prospective students, (2) the promotion of attendance at the institution, and (3) the processing of applications for admission.

**Student Records:** Includes expenditures for activities to maintain, handle, and update records for currently enrolled students as well as for students who were previously enrolled.

**Student Health Services:** Includes expenditures for organized student health services that are not self-supporting rather than those organized as auxiliary enterprises.

### **INSTITUTIONAL SUPPORT**

**Executive Management:** Includes expenditures for all central, executive-level activities concerned with management and long-range planning for the entire institution (as distinct from planning and management for any one program within the institution). This subcategory includes such operations as executive direction (e.g., governing board), planning and programming, and legal operations.

**Fiscal Operations:** Includes expenditures for operations related to fiscal control and investments. It includes the accounting office, bursar, and internal and external audits, and also includes such "financial" expenses as allowances for bad debts and short-term interest expenses.

**General Administration and Logistical Services:** Includes expenditures for activities related to general administrative operations and services (with the exception). Included in this subcategory are personnel administration, space management, purchasing and maintenance of supplies and materials, campus wide communication and transportation services, general stores, printing shops, and safety services.

**Administrative Computing Support:** Includes expenditures for computer services that provide support for institution wide administrative functions.

**Public Relations/Development:** Includes expenditures for activities to maintain relations with the community, alumni, or other constituents, and to conduct activities related to institution wide development and fund raising.

### **OPERATION AND MAINTENANCE OF PLANT**

**Physical Plant Administration:** Includes expenditures for administrative activities that directly support physical plant operations. Activities related to the development of plans for new construction, should also be included in this subcategory.

**Building Maintenance:** Includes expenditures of activities related to routine repair and maintenance of buildings and other structures, including both normally recurring repairs and preventive maintenance.

**Custodial Services:** Includes expenditures related to custodial services in buildings.

**Utilities:** Includes expenditures related to heating, cooling, light and power, gas, water, and any other utilities necessary for operation of the physical plant.

**Landscape and Grounds Maintenance:** Includes expenditures related to the operation and maintenance of landscape and grounds.

**Major Repairs and Renovations:** Includes expenditures related to major repairs, maintenance, and renovations. Minor repairs should be classified in the subcategory "Building Maintenance". The distribution between major repairs and minor repairs should be defined by the institution.

### **SCHOLARSHIPS AND FELLOWSHIPS**

**Scholarships:** Includes outright grants-in-aid, trainee stipends, tuition and fee waivers, and prizes to undergraduate students.

**Fellowships:** Includes outright grants-in-aid and trainee stipends to graduate students. It does not include funds for which services to the institution must be rendered, such as payments for teaching.

### **MANDATORY TRANSFERS**

**Provision for Debt Service on Educational Plant:** Includes mandatory debt service provisions relating to academic buildings, including (1) amounts for debt retirement and interest and (2) required provisions for renewals and replacements, to the extent not financed from other sources.

**Loan Fund Matching Grants:** Includes mandatory transfers to loan funds required to match outside gifts or grants, usually from the U.S. Government.

**Other Mandatory Transfers:** Includes all mandatory transfers not included in the above subcategories.

### **AUXILIARY ENTERPRISES**

**Auxiliary Enterprises-Student:** Includes expenditures for auxiliary enterprise activities primarily intended to furnish services to students. A student health service, when operated as an auxiliary enterprise, would be included. However, intercollegiate athletics are excluded from this category.

**Auxiliary Enterprises-Faculty/Staff:** Includes expenditures for auxiliary enterprise activities primarily intended to provide a service to the faculty and/or staff. Such activities include the faculty club, faculty-staff parking, and faculty housing.

**Intercollegiate Athletics:** Includes expenditures for the intercollegiate sports program when that program is operated in accordance with the definition of an auxiliary enterprise (essentially self-supporting).

**Mandatory Transfers/Auxiliary Enterprises:** Includes mandatory transfers relating to auxiliary enterprises, including amounts set aside for (1) debt retirement and interest and (2) required provisions for renewals and replacements, to the extent not financed from other sources.

### **HOSPITALS**

**Direct Patient Care:** Includes expenditures for direct patient care such as prevention, diagnosis, treatment, and rehabilitation. Patient care activities solely for the benefit of the institution's students should be classified as student services.

**Health Care Supportive Services:** Includes expenditures for organized activities (1) that are unique to a teaching hospital, health sciences center, or clinic and (2) that directly support the provision of health care but cannot themselves be considered part of the provision of direct patient care. Included in this subcategory would be such activities as the pharmacy, blood bank, and x-ray services.

**Administration of Hospitals:** Includes expenditures for both the day-to-day functioning and the long-range viability of the hospital, excluding physical plant operations.

**Physical Plant Operations for Hospitals:** Includes expenditures for activities related directly to maintaining the grounds and facilities of the hospital as well as providing utility services.

**Mandatory Transfers/Hospitals:** Includes mandatory transfers relating to hospitals, including amounts for (1) debt retirement and interest and (2) required provisions for renewals and replacements, to the extent not financed from other sources.

### **INDEPENDENT OPERATIONS**

**Independent Operations/Institutional:** Includes those separately organized operations that are owned or controlled by the institution but are unrelated to, or independent of, the institution's missions. This subcategory generally includes commercial enterprises operated by the institution but not established to provide services to students, faculty, or staff or to provide support to one or more of the institution's missions. Activities operated as auxiliary enterprises (i.e., those established to provide a service to students, faculty, or staff and charging a fee related to the cost of the service) are excluded from this subcategory. In addition, operations with commercial aspects put primarily supporting instruction, research, and/or public service (e.g., hospitals and ancillary support activities) should be excluded. Also excluded are activities operated as part of the institution's endowment funds.

**Independent Operations/FFRDCs:** Specifically included here are the federally funded research and development centers; all other institutionally operated research centers, however, should be classified within the subcategory "Institutes and Research Centers" of the category "Research".