

## PROGRAM CODE GUIDE

PROGRAM CODE	DESCRIPTION
<b>INSTRUCTION:</b>	
Includes expenses for all activities that are part of an institution's instruction program. Expenses for credit and noncredit courses; academic, vocational, and technical instruction; remedial and tutorial instruction; and regular, special, and extension sessions are included.	
<b>20110 GENERAL ACADEMIC INSTRUCTION</b>	This subclass includes expenses for formally organized and/or separately budgeted instructional activities that are associated with academic offerings described by the IPEDS instructional program categories identified in the National Center for Education Statistics (NCES) publication, <i>A Classification of Instructional Programs</i> , and offered for credit as part of a formal postsecondary education degree or certificate program.
<b>20120 OCCUPATIONAL &amp; VOCATIONAL INSTRUCTION</b>	This subclass includes expenses for formally organized and/or separately budgeted instructional activities that are associated with activities characterized as vocational/technical instruction in the IPEDS instructional program categories and offered for credit as part of a formal postsecondary education degree or certificate program.
<b>20130 COMMUNITY EDUCATION</b>	This subclass includes expenses for formally organized and/or separately budgeted instructional activities that do not generally result in credit toward any formal postsecondary degree or certificate.
<b>20140 PREPARATORY &amp; ADULT BASIC EDUCATION</b>	This subclass includes expenses 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 course work leading to a postsecondary degree or certificate.
<b>RESEARCH:</b>	
Includes all expenses 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.	
<b>21210 INSTITUTES &amp; RESEARCH CENTERS</b>	This subclass includes expenses for research activities that are part of a formal research organization created to manage a number of research efforts.
<b>21220 INDIVIDUAL OR PROJECT RESEARCH</b>	This subclass includes expenses for research activities that are managed within academic departments.

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### **PUBLIC SERVICE:**

Includes expenses for activities established primarily to provide non-instructional services for the benefit of individuals and groups that are external to the institution.

<b>22320 COMMUNITY SERVICE</b>	This subclass includes expenses 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.
<b>22330 COOPERATIVE EXTENSION</b>	This subclass includes expenses for non-instructional public service activities established as the result of cooperative extension efforts between the institution and outside agencies.
<b>22340 PUBLIC BROADCASTING</b>	This subclass includes expenses for operation and maintenance of broadcasting services operated outside the context of the institution's instruction, research, and academic support programs.

### **ACADEMIC SUPPORT:**

Includes expenses incurred to provide support services for the institution's primary programs of instruction, research, and public service.

<b>20410 LIBRARIES</b>	This subclass includes expenses for organized activities that directly support the operation of a catalogued or otherwise classified collection.
<b>20420 MUSEUMS &amp; GALLERIES</b>	This subclass includes expenses for organized activities that provide for the collection, preservation, and exhibition of historical materials, art objects, scientific displays, etc. Libraries are excluded.
<b>20430 AUDIO VISUAL SERVICES</b>	This subclass includes expenses for organized activities providing audiovisual and other services that aid in the transmission of information in support of the institution's primary programs of instruction, research, and public service.
<b>20440 COMPUTING SUPPORT</b>	This subclass includes expenses for formally organized and/or separately budgeted academic support information technology. If an institution does not separately account for information technology resources, the costs associated with the institution's three primary programs— instruction, research, and public service—will be included to this subclass and the remainder will be included in institutional support.
<b>20450 ANCILLARY SUPPORT</b>	This subclass includes expenses for organized activities that provide support services to the three primary programs of instruction, research, and public service, but that are not appropriately classified in the previous subclasses. Ancillary support activities usually provide a mechanism through which students can gain practical experience.
<b>20460 ACADEMIC ADMINISTRATION</b>	This subclass includes expenses for activities specifically designed and carried out to provide administrative and management support to the academic programs. It includes the expenses of academic deans (including deans of research, deans of graduate schools, and college deans), but it does not include the expenses of department chairpersons (which are included in the appropriate primary function categories).

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<b>20470 COURSE &amp; CURRICULUM DEVELOPMENT</b>	This subclass includes expenses for activities established either to significantly improve or to add to the institution’s instructional offerings, but only to the extent that those activities are formally organized and/or separately budgeted.
<b>20480 ACADEMIC PERSON DEVELOPMENT</b>	This subclass includes expenses 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. Included in this subclass are sabbaticals, faculty awards, and organized faculty development programs.
<b>STUDENT SERVICE:</b> Includes expenses incurred for offices of admissions and the registrar and activities that, as their primary purpose, contribute to students’ emotional and physical well-being and intellectual, cultural, and social development outside the context of the formal instruction program. This classification includes expenses for student activities, cultural events, student newspapers, intramural athletics, student organizations, counseling, and career guidance (excluding informal academic counseling by the faculty), student aid administration, and student health service (if not operated as an auxiliary enterprise).	
<b>20510 STUDENT SERVICES ADMINISTRATION</b>	This subclass includes expenses for organized administrative activities that provide assistance and support (excluding academic support) to the needs and interests of students.
<b>20520 SOCIAL AND CULTURAL DEVELOPMENT</b>	This subclass includes expenses for organized activities that provide for students’ social and cultural development outside the formal academic program. It includes cultural events, student newspapers, intramural athletics, student organizations, etc.
<b>20530 COUNSEL &amp; CAREER GUIDANCE</b>	This subclass includes expenses for formally organized placement, career guidance, and personal counseling services for students.
<b>20540 FINANCIAL AID ADMINISTRATION</b>	This subclass includes expenses for activities that provide financial aid services and assistance to students.
<b>20550 STUDENT AUXILIARY SERVICES</b>	This subclass includes expenses for auxiliary enterprise activities primarily intended to furnish services to students. A student health service, when operated as an auxiliary enterprise, is included.
<b>20560 INTERCOLLEGIATE ATHLETICS</b>	This subclass includes expenses for an intercollegiate sports program when the program is operated in accordance with the definition of an auxiliary enterprise (that is, it is essentially self-supporting).
<b>20570 STUDENT RECRUITMENT ADMISSIONS &amp; RECORDS</b>	Student Admissions: This subclass includes expenses for activities related to the identification of prospective students, the promotion of attendance at the institution, and the processing of applications for admission. Student Records: This subclass includes expenses for activities to maintain, handle and update records for currently and previously enrolled students.

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### INSTITUTIONAL SUPPORT:

Includes expenses for central, executive-level activities concerned with management and long-range planning for the entire institution.

<b>01610 EXECUTIVE MANAGEMENT</b>	This subclass includes expenses for all central, executive-level activities concerned with management and long-range planning for the entire institution. This subclass includes such operations as executive direction, planning and programming operations, legal, risk, compliance, and internal audit operations.
<b>01620 FISCAL OPERATIONS</b>	This subclass includes expenses for operations related to fiscal control and investments.
<b>01630 GENERAL ADMINISTRATION</b>	This subclass includes expenses for activities related to general administrative operations and services, with the exception of fiscal operations and administrative information technology. Including personnel administration, space management, printing shops, campus wide communications, transportation services, and general stores.
<b>01670 PUBLIC RELATIONS &amp; DEVELOPMENT</b>	This subclass includes expenses for activities to maintain relations with the community, alumni, or other constituents and to conduct activities related to institution-wide development and fundraising.

### OPERATIONS AND MAINTENCE OF PLANT:

Includes all expenses for the administration, supervision, operation, maintenance, preservation, and protection of the institution's physical plant.

<b>96701 OFFICE OF THE ADMINISTRATOR</b>	This subclass includes expenses for administrative activities that directly support physical plant operations. Activities related to the development of plans for plant expansion or modification, as well as plans for new construction, should be included in this subclass. Also included are property, liability, and all other insurance relating to property.
<b>96702 GENERAL MAINTENANCE</b>	This subclass includes expenses for activities related to routine repair and maintenance of buildings and other structures, including normally recurring repairs and preventive maintenance.
<b>96703 UTILITIES</b>	This subclass includes expenses related to heating, cooling, light and power, gas, water, and any other utilities necessary for operation of the physical plant.
<b>96704 SECURITY</b>	This subclass includes expenses related to security; earthquake and disaster preparedness; safety, including environmental safety; and hazardous waste disposal.

### SCHOLARSHIPS AND FELLOWSHIPS:

Includes expenses for scholarships and fellowships—from restricted or unrestricted funds—in the form of grants that neither require the student to perform service to the institution as consideration for the grant, nor require the student to repay the amount of the grant to the funding source.

<b>30810 SCHOLARSHIPS</b>	This subclass includes grants-in-aid, trainee stipends, tuition and fee waivers, and prizes to undergraduate students.
<b>30820 FELLOWSHIPS</b>	This subclass includes 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.

**AUXILIARY ENTERPRISES:**

Exists to furnish goods or services to students, faculty, staff, other institutional departments, or incidentally to the general public, 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 to operate as a self-supporting activity.

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**AUXILIARY  
ENTERPRISES**

This subclass includes expenses for auxiliary enterprise activities primarily intended to furnish goods and services that are related to the higher education mission.