

PROGRAM CODE DEFINITIONS

INSTRUCTION

Instruction--Functional Definition:

Expenditures for all activities through which a student may earn credit toward a postsecondary degree or certificate granted by the university. Also includes expenditures for preparatory/remedial instruction even though these courses may not carry degree credit. Expenditures for curriculum development, departmental research and public service that are not separately budgeted are included.

RESEARCH

Research--Functional Definition:

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 these 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 as an example) nor is it necessarily limited to sponsored research, since internally supported research programs, if separately budgeted, should be included in this category under the circumstances described above.

PUBLIC SERVICE

Public Service--Functional Definition:

Expenditures for all non-credit instruction (except preparatory/remedial instruction) and for activities that are established primarily to provide services beneficial to individuals and groups external to the institution. These activities include community service programs (including non-credit instructional activities) and cooperative extension services. Included in this category are conferences, institutes, general advisory services, reference bureaus, radio and television, consulting, and similar services to particular sectors of the community.

ACADEMIC SUPPORT

Academic Support--Functional Definition:

Funds expended primarily to provide support services for the institution's primary missions (instruction, research, and public service) including: (1) the retention, preservation, and display of educational materials (e.g., libraries, museums and galleries); (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; (3) media such as audiovisual services and technology such as computing support; (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 (5) separately budgeted support for course and curriculum development.

STUDENT SERVICES

Student Services--Functional Definition:

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 newspapers, intramural athletics, student organizations, intercollegiate athletics, counseling and career guidance (excluding informal academic counseling by the faculty), student aid administration, and student health services.

INSTITUTIONAL SUPPORT

Institutional Support--Functional Definition:

This category should include expenditures for:

1. central executive activities concerned with management and long-range planning of the entire institution;
2. fiscal operations;
3. administrative data processing;
4. space management;
5. employee personnel and records;
6. logistical activities that provide procurement, storerooms, safety, security, printing, and transportation services to the institution;
7. support services to faculty and staff that are not operated as auxiliary enterprises; and,
8. activities concerned with community and alumni relations, including development and fund raising.

OPERATION AND MAINTENANCE OF PHYSICAL PLANT

Operation and Maintenance of Physical Plant--Functional Definition:

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, and similar items.

AUXILIARY ENTERPRISES

Auxiliary Enterprises--Functional Definition:

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 programs. The general public may also be served incidentally by auxiliary enterprises.

This program 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 department of units.

FINANCIAL AID

Financial Aid--Functional Definition:

All forms of financial aid assistance to students including scholarships, fellowships, and loans.