

Banner Program Code

- Descriptions are based on the National Association of College and University Business Officers Financial Accounting and Reporting Manual (NACUBO FARM Manual).**
- 100 Instruction** – includes expenditures for activities that are part of the institution’s instruction program; including credit and non-credit courses; academic, vocational, and technical instruction; remedial and tutorial instruction; and regular, special, and extension sessions.
- 200 Research** – includes expenditures for activities specifically organized to produce research, whether commissioned by an agency external to the institution or separately budgeted by an organization 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.
- 300 Public Service** – includes expenditures for activities established primarily to provide non-instructional services beneficial to individuals and groups external to the institution. These activities include community service programs and cooperative extension services. 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.
- 400 Academic Support** – includes expenditures incurred to provide support services for the institution’s primary missions: instruction, research, and public service. It includes the retention, preservation, and display of educational materials, such as libraries, museums, and galleries; 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; 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.
- 500 Student Services** - includes expenditures incurred 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 expenses for student activities, cultural events, student newspapers, intramural athletics, student organizations, intercollegiate athletics (if the program is not operated as an auxiliary enterprise), 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).
- 600 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 operations, and legal services; fiscal operations, including the investment office; administrative information technology (when not accounted for in other categories); space management; employee personnel and records; logistical activities that provide procurement, storerooms, printing; 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 relations, including development and fundraising.
- 700 Operations and Maintenance** – includes expenditures for the administration, supervision, operation, maintenance, preservation, and protection of the institution’s physical plant. They include expenses normally incurred for such items as janitorial and utility services; repairs and ordinary or normal alterations of buildings, furniture, and equipment; care of grounds; maintenance and operation of buildings and other plant facilities; security; earthquake and disaster preparedness; safety; hazardous waste disposal; property, liability and all other insurance relating to property; space and capital leasing; facility planning and management; and central receiving.
- 800 Scholarships and Fellowships** – includes expenditures for scholarships and fellowships in the form of grants to students, resulting from selection by the institution or from an entitlement program.
- 900 Unexpended Plant** – includes expenditures related to major, capitalized repairs, maintenance, and renovations. Minor repairs should be classified as building maintenance.
- A10 Auxiliaries** – includes expenditures related to the auxiliary enterprise which 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. Examples are residence halls, food services, intercollegiate athletics (only if essentially self-supporting), college stores, faculty clubs, parking, and faculty housing.
- E10 Endowment** – includes expenditures associated with the endowment and similar fund groups. The fund balances of endowment and term endowment funds are, by definition, restricted and include donations for endowment purposes, income required to be added to the endowment, gains and losses on investment that are restricted for endowment purposes. The fund balances of quasi-endowment funds represent balances from funds that have been designated by the governing board for endowment purposes and are considered unrestricted.
- G10 Agency Operations** – includes expenditures related to funds held by the University as custodian or fiscal agent for students, faculty and others.
- L10 Loan Funds** – includes expenditures made from current restricted funds for purposes of making student loans.
- R10 Retirement of Indebtedness** – includes expenditures associated with debt related to bond indenture agreements.
- S10 Service Department Funds** – includes expenditures associated with the activities that have been established to provide goods and services to other internal units on a fee for service basis.