



Program Code Guide

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Program Code 0: Student Services

Program Code 0: Student Services

Definition: Expenses for student services administration as well as for activities that contribute to students' emotional and physical well-being and intellectual, cultural, and social development outside the context of the formal instruction program. Also includes funds expended for offices, admissions, and registrar.

Included in Student Services:

- Student Services Administration
 - Expenses for organized admin activities that support needs/interests of students
 - Student services provided to international students
- Administrative Data Processing
 - Expenses for all administrative data processing activities that benefit student service activities
- Social and Cultural Development
 - Expenses for organized activities that provide for students' social/cultural development such as cultural events, student newspapers, intramural athletics, student organizations, non-retail operations of student union
- Intercollegiate Athletics
 - Expenses for intercollegiate sports program
- Student Counseling and Career Guidance
 - Expenses for formally organized placement, career guidance, and personal counseling services for students such as vocational testing and counseling services (Activities of the placement office)
 - Non-credit co-op programs and internships
- Financial Aid Administration
 - Expenses for activities that provide financial aid services/assistance to students
- Student Admissions
 - Expenses related to 1) identification of prospective students, 2) the promotion of attendance at the institution, and 3) the processing of applications for admission
 - Orientation programs
 - Graduate school admissions
- Student Records
 - Expenses to maintain/handle/update records for currently and previously enrolled students
- Student Health Services
 - Expenses for student health services

Program Code 0: Student Services Cont.

- Childcare Services
 - Expenses for childcare services that exist primarily to serve students such as Eagle Wings
- Educational Opportunity
 - Expenses for services provided for types of students (minorities, veterans, handicapped, etc.)
 - Expenses for pre-college programs, learning skills programs, and related services
- Transportation Services
- Formally organized placement, career guidance, and personal counseling for students which is all included under student service

Excluded from Student Services

- Expenses for childcare services which exist primarily to provide an instructional practicum for students should be included under Academic Support (6)
- Athletic clinics open to high school students and other members of the public should be included under Public Service (5)
- Outright grants to students which should be classified as scholarships and fellowships under Financial Aid (9)
- Formally organized/separately budgeted academic counseling activities and informal academic counseling services in relation to course assignments
- Activities of the institutions chief officer for student affairs whose activities are institution-wide and are better classified as Institutional Support (1)
- Graduate school admissions at doctoral institutions where admissions may be included under Academic Support (6)

Program Code 1: Institutional Support

Program Code 1: Institutional Support

Definition: Expenses for central executive-level activities concerned with management and long-range planning of the entire institution. 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.

Included under Institutional Support

- Executive Management
 - Expenses for all central, executive-level activities concerned with management and long-range planning for the entire institution
 - Includes the Chancellor and his/her cabinet officers and their immediate office support staff and the Board of Regents, Faculty Senate, the Secretary of the Faculty/University, and legal services
- Fiscal Operations
 - Expenses for operations related to fiscal control and investments such as accounting office, budget office, bursar office, and internal and external audits
- General Administration and Logistical Services
 - Expenses for activities related to general administrative operations and services such as personnel administration and payroll, space management, risk management, purchasing and management of supplies and materials, institutional research, campus-wide communication and transportation services and protective services
 - Also included are telephone, fleet operations, general stores, institutional memberships, archiving of institutional records, duplicating, printing shops, mail, and postage
 - Includes expenses for affirmative action officers even if these individuals report directly to the chancellor
- Administrative Computing support
 - Expenses for computer services that provide support for institution-wide administrative functions

Program Code 1: Institutional Support Cont.

- Public Relations/Development
 - Expenses for activities to maintain relations with the community, alumni, or other constituents and to conduct activities related to institution-wide development fund raising
 - Expenses for public relations officers
 - Expenses for News Services

Excluded from Institutional Support

- Assistant chancellors and other professional staff who are not cabinet officers should be coded based upon their primary area of responsibility or split coded as appropriate – they should not be coded to Institutional Support.
- Environmental health and safety, including hazardous waste removal, should be included under Physical Plant (7)
- Transportation services intended primarily for the benefit of students are included under Student Services (0)
- The archiving of institutional records should be included in Institutional Support unless the collections are catalogued, in which case Academic Support (6) should be used
- Certain institutional research memberships

Program Code 2: Instruction

Program Code 2: Instruction

Definition: Expenses for general academic instructional programs and for all activities through which a student may earn credit towards a postsecondary degree or certificate granted by the university. Also includes expenses for preparatory/remedial instruction even though these courses may not carry degree credit, expenses for curriculum development, departmental research, and public service that are not separately budgeted.

Included under Instruction

- General Academic Instruction
 - Expenses for all degree-credit instruction such as salaries and support costs for departmental chairpersons and their staff
 - Tutorials and for-credit coop programs and internships
 - Administration of study abroad programs
 - Departmental computing labs
 - Administration of study abroad programs
- Preparatory/Remedial Instruction
 - Expenses for which cost recovery is required under the UW System Policy on remedial education
- All degree credit costs, including summer session, regardless of course locations or hours during which they are taught, are included under the appropriate sub-program.
- Instruction-related costs of field stations, arboreta, conservation areas, and teaching clinics
- Course catalogs, bulletins, and timetables
- Instructional computing costs that are charged back to users
- Fees for library and media services, special course fees collected for materials and field trips, and similar instructionally related revolving account activities
- Departmental computing laboratories
- Expenses for recruitment and retention of faculty not tied to research program incentives

Program Code 2: Instruction Cont.

Excluded from Instruction

- All non-credit instruction (except preparatory/remedial instruction) should be included under Public Services (5)
- All salaries and support costs for academic deans and their staff should be included under Academic Support (6); however, amounts budgeted through deans' offices which will be spent directly for the benefit of Instruction, Research or Public Service should be included under the appropriate program
- All salaries and support costs for Academic Affairs Vice Chancellors and their staff should be included under Institutional Support (1)
- GPR and other costs associated with Intercollegiate Athletics, including staff release time, should be included under Student Services (0)
- Expenses for formally budgeted/separately organized academic advising should be included under the Academic Support (0)
- Expenses for formally budgeted/separately organized course and curriculum development should be included under Academic Support (6)
- Expenses for sabbaticals and other activities that provide faculty with opportunities for personal and professional development should be included under Academic Support (6)
- Campus-wide, college-wide, or school-wide computing laboratories should be included under Academic Support (6)
- Not for-credit Coop programs and internships should be coded to Student Services (0)
- Expenses for generalized administration of international programs should be included under Academic Support (6)
- Expenses for student services provided to international students should be coded to Student Services (0)
- Non-instructional costs of field stations, arboreta, conservation areas, and teaching clinics, other than Farm Operations (F), should be included under Academic Support (6)
- Instructional computing costs that are not charged back to users are included under Academic Support (6)

Program Code 3: Hospitals

Program Code 3: Hospitals

Definition: This category includes all expenses under appropriation 20.285(6)(g) that are to be reimbursed by the University of Wisconsin Hospitals and Clinics Authority.

Program Code 4: Research

Program Code 4: Research

Definition: Expenses 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. Includes expenses for individual and/or project research as well as those of institutes and research centers.

Included under Research

- Computing costs supporting the Research program
- Grants administration costs related to the research activities including proposal development services, information clearinghouse services, accounting services, etc.
- Grant accounting should be included if segregated and centralized
- Properly budgeted internally supported research programs

Excluded from Research

- Departmental research (research and scholarly activities that aren't separately budgeted) are included under Instruction (2)
- Salary and support costs for the office of the dean of research should be included under Academic Support (6)
- Grant accounting not segregated and centralized should assume the coding of the organizational unit within which it is performed, as Institutional Support (1) or Academic Support (6)

Program Code 5: Public Service

Program Code 5: Public Service

Definition: Expenses for non-credit instruction and activities established primarily to provide services for the benefit of individuals and groups external to the institution.

Included in Public Service

- Outreach Education
 - Expenses for formally organized and/or separately budgeted instructional activities that don't result in credit toward any formal postsecondary degree or certificate
 - Includes continuing education or outreach education directors who function like department chairs
- Community service
 - Expenses for activities organized and carried out to provide general community services, excluding instructional activities
 - Community service activities made available to the public various resources and special capabilities that exist within the institution
 - Ex. Athletic Clinics open to high school students and other members of the public
 - Includes general advisory services and reference bureaus, consultation, testing services, computing costs supporting public service, and similar activities
- Cooperation Extension Service
 - Expenses for non-instructional public service activities established as the result of cooperative extension efforts between the institution and outside agencies such as UW Department of Agriculture's extension service and the affiliated state extension services
- Public Broadcasting
 - Expenses for operation and maintenance of broadcasting services that are not primarily used for the institution's instruction, research, and academic support programs

Excluded from Public Service

- Expenses for broadcasting services conducted primarily in support of instruction and broadcasting services that are primarily operated as a student service program
- Where a broadcasting operation serves more than one purpose, all expenses should be classified based on the primary purpose served
- Such directors whose function is "dean-like" should be coded to Academic Support (6)

Program Code 6: Academic Support

Program Code 6: Academic Support

Definition: Funds extended primarily to provide support services for the institution's primary programs of instruction, research, and public services. This includes: (1) retention, preservation, and display of educational materials, (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.

Included under Academic Support

- Libraries
 - Expenses for organized activities that directly support the operation of a catalogued or otherwise classified collection
- Museums and Galleries
 - Expenses for organized activities that provide for the collection, preservation, and exhibition of historical materials, art objects, scientific displays
- Educational Media Services
 - Expenses 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
 - Expenses related to distance education technology
 - Ex. Textbook rental services
- Academic Computing Support (IT Services)
 - Expenses for formally organized and/or separately budgeted activities that provide computing support to the instructional program, unless charged back to instructional departments under existing institutional policy
 - Student computer labs that are campus-wide, college-wide, or school-wide should be coded to Academic Support
 - Expenses funded by the special student technology fee

Program Code 6: Academic Support Cont.

- Ancillary Support
 - Expenses for organized activities that provide support services to the 3 primary programs but that aren't appropriately classified in the previous subcategories
 - Ancillary support activities usually provide a mechanism through which students can gain practical experience
 - Expenses for day care centers that exist primarily to serve an instructional purpose
 - Ex. Demonstration school associated with the School of Education
 - Non-material program and support costs of physical education facilities which exist primarily for instructional purposes
 - Non-instructional costs of arboreta, conservation areas, teaching clinics and field stations
- Academic Administration
 - Expenses for activities specifically designed and carried out to provide administrative and management support to the academic programs. This separately identifies only expenses for activities formally organized and/or separately budgeted for academic administration
 - Includes expenses of academic deans, their staff and support costs, but doesn't include expenses of departmental chairpersons
 - Continuing education or outreach education directors should be included if "dean like"
 - Generalized administration of international programs
 - Graduate school admissions at the doctoral institutions
- Academic Advising
 - Expenses for formally organized and/or separately budgeted academic advising
 - This is intended to include academic advising at the school or college level and, if applicable, cross-college advising at the institutional level
 - This is NOT intended to capture academic advising at the department level
 - For program code purposes, academic advising includes providing accurate and reliable information to assist students in establishing goals and making wise curriculum choices, tying academic majors to careers, monitoring students' academic progress, communicating among and between academic staff and faculty of the various units and referring students to other services
- Academic Personnel Development
 - 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
 - Expenses for formally organized and/or separately budgeted activities that evaluate and reward professional performance of the faculty
 - Ex. Sabbaticals, faculty awards, organized faculty development programs

Program Code 6: Academic Support Cont.

- Course Curriculum Development
 - Expenses for activities established either to significantly improve or add to the institution's instructional offerings but only to the extent that such activities are formally organized and/or separately budgeted

Excluded from Academic Support

- This program does not include formally organized placement, career guidance, and personal counseling for students which is all included under Student Services (0)
- Expenses charged back to operating units under existing policies
- Administrative data processing should be classified as Institutional Support (1)
- The institution-wide responsibilities of UW Colleges deans should be recognized by including half of the associated costs under Institutional Support (1)
- Amounts budgeted through deans' offices which will be spent directly for the benefit of Instruction, Research, or Public Service should be included under the appropriate program
- Expenses associated with the office of chief academic officer of the institution aren't included in this code but should be classified as Institutional Support (1)

Program Code 7: Physical Plant

Program Code 7: Physical Plant

Definition: Expenses for all operations established to provide services and maintenance related to grounds and facilities.

Included under Physical Plant

- Physical Plant Administration
 - Expenses for administrative activities that directly support physical plant operations
- Facilities Planning and Capital Budgeting
 - Expenses for activities related to the development of plans for plant expansion or modifications as well as plans for new construction
 - Capital budgets
- Building Maintenance
 - Expenses for activities related to routine repair and maintenance of buildings and other structures
 - Includes both normally recurring repairs, preventive maintenance, and minor repairs
- Custodial Services
 - Expenses related to custodial services in buildings
- Utilities
 - Expenses related to heating, cooling, light and power, gas, water, and any other utilities necessary for operation of the physical plant
- Grounds Maintenance
 - Expenses related to the operation and maintenance of landscape and grounds
- Major Repairs and Renovations
 - Expenses related to repairs and renovations that have an estimate cost of \$5,000 or more
- Other Services
 - Expenses for property rentals, trucking and moving costs
 - Expenses for environmental health and safety, including hazardous waste management
- Mandatory Transfers/Debt Service on Physical Facilities
 - Debt service payments on non-auxiliary and non-student services physical facilities

Program Code 7: Physical Plant Cont.

Excluded from Physical Plant

- Expenses made from the institutional plant fund accounts
- Cost of the institution's chief facilities planning executive and related clerical support costs should be included under Institutional Support (1)

Program Code 8: Auxiliary Enterprises

Program Code 8: Auxiliary Enterprises

Definition: All expenses and transfers relating to the operation of auxiliary enterprises, including expenses 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.

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 public may also be served incidentally by auxiliary enterprises.

Included under Auxiliary Enterprises

- Auxiliary Enterprises
 - Housing services, food services, retail sales, parking services
 - Including retail operations of the student union and textbook sales
- Mandatory Transfers/Debt Services

Excluded from Auxiliary Enterprises

- Hospitals are classified as a separate program (3)
- Student Health Services and Intercollegiate Athletics are separately identified under Student Services (0)
- Childcare services are separately identified under Student Services (0), or, if primarily instructional in purpose, are included under Academic Support (6)
- Internal service departments including central stores, fleet operations, copy centers, and similar revolving account activities that exist primarily to service the administrative needs of operating departments are included under Institutional Support (1)
- Instructionally related revolving account activities such as library and media services, special course fees collected for materials and field trips should be included under Instruction (2)
- Non-retail operations of student unions should be included under Student Services (0)
- Textbook rentals are included under Academic Support (6)
- Debt service payments on multiple use facilities should be pro-rated among the benefitting programs (Student Services, Auxiliary Enterprises, Physical Plant)

Program Code 9: Financial Aid

Program Code 9: Financial Aid

Definition: Expenses for financial aid to students including scholarships, fellowships, and loans, that don't require the student to perform services as consideration for the aid, and do not require the student to repay the amount of aid received.

Included under Financial Aid

- 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
 - Does not include funds for which services to the institution must be rendered, such as payments for teaching
- Loans
 - Includes student loan activity in funds 134, 147, 151, 152, and 405

Additional Notes

- Student achievement awards may be included under Student Services (0), Instruction (2), or Financial Aid (9) depending on the source of funds used to make the award, the coding of the awarding unit and the purpose of the award.

Program Code F: Farm Operations

Program Code F: Farm Operations

Definition: All activities which provide laboratory farm support to the primary missions of the institution. Includes field stations which provide laboratory farm support.

Departures from NACUBO

Departures from NACUBO

- Beyond the general statement that “appropriate allocations of institutional support should be made to auxiliary enterprises, hospitals, and any other activities not reported under the Educational and General heading of expenditures,” NACUBO does not address the issue of cost distribution.
 - [Attachment 2](#) describes the cost distribution policies followed by the UW-System to more accurately reflect the true costs of each program and subcategories.
- UW-System non-credit instruction (except for preparatory/remedial instruction) is included under the Outreach Education subcategory of Public Service (5)
- Farm Operations (F) is not defined as a separate major expenditure category by NACUBO but is defined as a separate program by the UW-System.
- The following subcategories have been added/adapted by UW-System:
 - 0: Childcare Services
 - 0: Educational Opportunity
 - 0: Transportation Services
 - 0: Administrative Data Processing
 - 0: Intercollegiate Athletics
 - 5: Outreach Education
 - 6: Academic Advising
 - 7: Facilities Planning and Capital Budgeting
 - 7: Other Services
 - 9: Loans
 - Separate Subcategory for debt service payments
- The following subcategories are not used by UW-System:
 - 2: Vocational/Technical Instruction
 - 2: Special Session Instruction
 - 8: Auxiliary Enterprises – Student
 - 8: Auxiliary Enterprises – Faculty/Staff