

MnSCU PROGRAM CODES

This document provides the program code structure for the Minnesota State Colleges and Universities Accounting System. A detailed list of expenditures is provided below within the Instructional area. However, it is the intent that those same types of expenditures be coded within the other program areas (i.e., student services, instructional support, academic support, etc.).

INSTRUCTION

Expenditures of the colleges, schools, departments and other instructional divisions of the institution and expenditures for departmental research and public service that are not separately budgeted should be included in this classification. Include expenditures for both credit and noncredit activities. Exclude expenditures for academic administration where the primary function is administration (e.g., academic deans). The instruction category includes general academic instruction, occupational and vocational instruction, special session instruction, community education, preparatory and adult basic education, and remedial and tutorial instruction conducted by the teaching faculty for the institution's students.

Program Codes 110 through 130 need an appropriate subprogram code (which is a Classification of Instructional Program (CIP) code) attached to the cost center.

The following expenditures must be coded to instruction:

1. Faculty salary/fringe for direct instruction
2. Department Chairs & Coordinators & their direct clerical support
3. Lab Assistants
4. Student workers (not "work study" students)
5. Program specific resale managers (support parts area or food program, etc)
6. Substitute faculty
7. Severance/early retirement
8. Equipment rental/repairs/maintenance
9. Printing/Photocopying (reasonable cost)
10. Consultants within program area (except course/curriculum development – use Program Code 470)
11. Program specific software
12. Postage
13. Cell Phones, Pagers, Long Distance charges, voice mail and monthly basic charge
14. Travel
15. Program specific Distance learning
16. Faculty Memberships
17. Supplies
18. Equipment
19. Program related Stipends/Honorariums
20. ~~Program specific rent (i.e., Farm Business Management)~~ Program specific rent (leased space) should be recorded in Plant Operations (Program Code 710)
21. Specific program liability insurance

The following revenue must also be coded to instruction if the expenses appear within a particular instructional program area. A Revenue Analysis Study Group will be further addressing the area of revenue.

1. Instructional resale revenue (object codes 9301-9399) when the expenses are recorded within a specific instructional program area
2. Personal property/service revenue when expenses are recorded within a specific instructional program area (object codes 9151 and 9174)

FOR CREDIT INSTRUCTIONAL ACTIVITY

110 General Academic – Credit courses offered during the academic year that are part of a formal degree. This includes only the General Education component (i.e., math, history, English, etc.) of A.A.S. Degree. This includes on or off campus credit courses which could be managed by an Extension Division or Community Education Division.

120 Occupational and Vocational (includes credit based Customized Training) – Credit courses that apply towards a certificate or two year or less diploma. This includes credit courses managed by a customized training division.

130 Special Session – Credit courses that are part of a formal degree, and are taught during summer session, interim session, or other period that is not part of the institution's regular term. This is an OPTIONAL program code. If an institution uses this program code, appropriate subprogram codes are required (cannot use 000000 or 999999).

NON CREDIT INSTRUCTIONAL ACTIVITY

160 Continuing Education/Hour Based Training - Courses, not a part of a degree, diploma or certificate program designed to provide continuing education to members of the community or businesses. This includes hour based courses managed by a customized training division that are self supporting and occupationally focused (i.e., courses which result in continuing educational units).

RESEARCH

This category includes activities specifically organized to produce research outcomes and commissioned by an agency either external to the institution or separately budgeted by an organizational unit within the institution. DO NOT report non-research sponsored programs (e.g., training programs).

210 Institutes and Research Center - Research programs that are part of a formal research organization.

220 Individual and Project Research - Research programs managed by academic departments. Includes activities which consist of conducting and managing programs for research, evaluation, planning, and development to provide data needed for management decisions. Include activities relating to new program intents (i.e., criminal justice research, specific mandated projects such as MN National Forest Grant).

PUBLIC SERVICE

This category includes funds specifically for public service and expended for activities established primarily to provide non-instructional services beneficial to groups external to the institution. Examples are seminars and projects provided to particular sectors of the community.

320 Community Service - Non-instructional activities provided to the general community (i.e., employment training centers, small business development centers, conferences for the general public, elder-hostels, and

public broadcasting services). However, if the primary goal of any of these activities is to generate revenue, institutions should use program code 900, Auxiliary Enterprise.

ACADEMIC SUPPORT

This category includes expenditures for the support services that are an integral part of the institution's primary mission of instruction, research, or public service. Include expenditures for libraries, museums, galleries, educational media services, academic computing support, ancillary support, academic administration, personnel development, and course and curriculum development.

- 410 Libraries** - Costs that directly support the operation of a cataloged or otherwise classified collection of published material. Para-professional and clerical support positions assigned to the library should be reported in this category. Use object codes 3210 and 3211 when purchasing books, maps, subscriptions or library training aids.
- 420 Museums, Galleries** - Costs that directly support the operation of galleries and museums.
- 430 Educational Media Services** - Costs associated with providing audio-visual or media services to academic and administrative areas that aid in the transmission of information in support of the institution's instruction, research, and public service programs. Include activities associated with telecommunication delivery systems, broadcast, and telecast licenses.
- 440 Academic Computing Support** - Costs of providing information services to academic programs (i.e., computer labs for general student use and staff who support classroom, computer lab, and faculty). Excluded from this area is administrative information services, which are part of institutional support (Program Code 625). The cost of equipment for providing distance learning is included within this program code. Institutions should use program codes 110 to 130 for computer assisted or distance learning instruction unique to a specific academic program area.
- 450 Ancillary Support** - Ancillary support are services that support instruction, research, and public service, but do not fit in the previous categories (i.e., Children's House Day Care Center which serves as an educational setting for students in the Elementary Education Program).
- 460 Academic Administration** - Areas that provide administrative and management services for instruction, research, and public service programs. This code includes deans (including deans of Customized Training Services), regional Agricultural program managers and associated clerical support. Expenditures for formally organized and/or separately budgeted academic advising are included here.
- 470 Course and Curriculum Development** – Formally organized and/or separately budgeted curriculum planning or development which significantly improve or add to the institution's instructional offerings. Includes curriculum specialists, related support staff, and supplemental pay for faculty time to work on curriculum. Include Tech Prep activities within this area.
- 480 Academic Personnel Development** – This includes expenditures for activities that provide the faculty with opportunities for personal and professional growth and development to extent that such activities are formally organized and/or separately budgeted. This also includes activities that evaluate and reward professional performance of the faculty. Included are sabbaticals, faculty awards, business/industry internships, professional development (and could include related travel expenses) that is part of the faculty contracts, and organized faculty development programs.

STUDENT SERVICES

Report funds expended for admissions, registrar activities, and activities whose primary purpose is to contribute to students emotional and physical well-being and to their intellectual, cultural, and social development outside the context of the formal instructional program. Examples are career guidance, counseling, financial aid administration, intramural athletics, student organizations, and intercollegiate athletics.

510 Social and Cultural Development - Costs associated with providing activities designed to provide opportunities for students to participate, on an individual or group basis, in college, university or public events for the improvement of skills. Within this code, record activity associated with co-curricular functions when the institution supports the activities through general fund or student activity fees. This area includes intramural athletics, theater, music, student newspaper, etc. Do NOT include agency funds where the institution does not take ownership of the funds but rather is a custodian of the funds.

515 Intercollegiate Athletics - Costs associated with providing intercollegiate athletics. Includes salaries for coaches, athletic director, conference memberships, team travel, etc.

530 Counseling and Career Guidance - Costs of providing counseling services, career guidance, and placement services. Includes consultation with other staff members to evaluate the abilities of students, assist students in personal and social development, and provide referral assistance. Placement services include advertisements, subscriptions, interviewing expenses incurred in placing students in related occupations. This code includes clerical support assigned to these areas.

540 Financial Aid Services - Costs of providing financial aid services to students, including clerical support assigned to these areas. Includes financial counseling, instruction on application forms, eligibility determination, disbursement of aid, development/revision/monitoring of related policies and procedures, maintaining student financial aid records and completing required reporting.

550 Student Support - Cost of providing convenience services to students. Includes women centers, international student offices, students with disabilities services, tutors for student, graduation, orientation, assessment (not for college/university credit).

560 Student Services Administration - The general administrative costs of student support. Include activities associated with the supervision, leadership function and overall responsibility of multiple areas of student support services. Include Dean of Student Services and related support staff. This code includes clerical support assigned to these areas.

570 Student Senate - Record all activities associated with student senate.

590 Admissions, Records, and Marketing for Student Recruitment - Cost of services provided by the admission and records offices. Activities involved with the pre-enrollment, enrollment, scheduling, and records of students. Include transcriptions, transfer evaluation, student reporting, student recruiting and retention. Include the expenditure for the printing and distribution of class schedules and catalogs.

INSTITUTIONAL SUPPORT

Report expenditures for the day-to-day operational support of the institution, excluding expenditures for physical plant operations. Include expenditures for general administrative services, executive direction and planning, legal and fiscal operations, and public relations/development.

610 Executive Management – Principle area of responsibility is management and planning of the entire institution (as distinct from planning and management for any one program within the institution). This code includes president, campus administrators (for multi-campus institutions), Vice Presidents, and related support staff. Also included in this area is legal operations.

620 Fiscal Operations - Cost of areas that provide fiscal control and operations for the institution. Functional areas include budgeting, accounting, auditing, accounts receivable/payable, payroll, and other fiscal services. Financial expenses such as bad debts are included in this area.

625 Administrative Computing - Costs of providing computer services that provide support for institutionwide administrative functions. This includes internal data processing activities and local network services (i.e., MAPS, SEMA4, MnSCU systems).

630 General Administrative - Cost of areas that provide general administrative services including general liability insurance (program specific liability insurance is charged to the appropriate program area), This includes human resource activities which consist of employee recruiting and advertising, employing, employee benefits (including tuition waivers for employees and/or dependents), workers compensation/unemployment, assigning, maintenance of employee records, and management of benefit programs for personnel. Cost of procurement services, supply and maintenance of materials and movement of materials for the campus. Switchboard, mailroom, shipping and receiving, space management, motor pool, and fixed asset and consumable inventory are included in this code. Includes service centers (printing, postal, photocopy, central supply area).

650 Staff Development - Activities designed to contribute to professional or occupational growth and competence of staff members. Include workshops, TQM training, in service training, demonstrations, college or industry visits, specific courses, etc.

670 Public Relations/Development - Areas that maintain relationships with community, alumni or other constituents. This also includes foundation support and institutional fund raising.

OPERATION AND MAINTENANCE OF PLANT

Report all expenditures for operations established to provide service and maintenance related to grounds and facilities used for educational and general purposes. Also include expenditures for utilities, fire protection, property insurance, and similar items. Do NOT include expenditures made from the institutional plant funds account.

710 Physical Plant Operations - Cost of maintaining the physical plant. Includes activities related to the custodial care of buildings, building systems, and attached equipment. Include heating and utilities, ordinary repair and upkeep of buildings and plant equipment, grounds maintenance, equipment rentals, non-programmatic hazardous waste removal, refuse removal, and building leases (including program specific). Also includes safety and security activities and debt service. NOTE: This program code should be reviewed in conjunction with what the facilities group is doing with the 2% issue. It may be that institutions will need to separate physical plant administration, building maintenance, custodial services, utilities, landscape and grounds maintenance, major repairs and renovations, etc.

SCHOLARSHIPS/FELLOWSHIPS

This category includes expenditures for scholarships and fellowships in the form of grants to students, resulting from selection by the institution or from an entitlement program. If the institution has custody of the funds and does not select a recipient, and there is no entitlement program, the funds should be accounted for and reported in the agency funds group rather than in the current funds group. The category also includes graduate assistant stipends, prizes, and awards. Recipients of grants are not required to perform service to the institution as consideration for the grant, nor are they expected to repay the amount of the grant to the funding source. Aid to

students in the form of tuition or fee remissions also should be included in this category. Tuition waivers for employees and/or dependents should be recorded in Program Code 630.

800 Scholarship/Financial Aid - Expenditures for scholarships, financial aid, and fellowships. This includes work study and work study match.

NON EDUCATIONAL AND GENERAL

900 Auxiliary Enterprise - All auxiliary enterprise activities. An auxiliary enterprise exists to furnish goods or services primarily to students, faculty, or staff, and charges a fee directly related to, although not necessarily equal to, the cost of the goods or services. The distinguishing characteristics of an auxiliary enterprise are that it is managed as an essentially self-supporting activity and its primary goal is to generate revenue. Examples are residence halls, food services, student unions, college stores, parking, campus-determined student loans (i.e., emergency, Perkins), and student health services.

950 Agency - Includes all agency fund activities. This program code is used when an institution receives and disburses funds as custodian or fiscal agent for others (i.e., student clubs, Stafford bank loans, imprest cash, and clearing accounts.)

980 Capital Construction - Record major construction projects and HEAPR projects.

999 Revenue Only Cost Centers - This program code should be used only with cost centers that do NOT allow expenditures.