

What are the different functional classifications of expenses?		
Program Code	Name	Description
60	Operation and Maintenance of Plant	This category includes all expenses for the administration, supervision, operation, maintenance, preservation, and protection of the institution's physical plant. Includes items such as janitorial/utility services; repairs to building, furniture, and equipment; maintenance of facilities; etc.
10	Instruction	This category includes expenses related to activities that are part of an institution's instruction program. Expenses incurred to perform instruction for credit and noncredit courses, and academic, vocational, and technical instruction should be included.
20	Research	This category includes all expenses related to 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. Subject to these conditions, the category includes expenses incurred to carry out individual and/or project research as well as that of institutes and research centers.
30	Public Service	This category includes expenses for activities established primarily to provide non-instructional services beneficial to individuals and groups external to the institution, such as community service programs and cooperative extension services. Expenses incurred to provide patient services, conferences, institutes, general advisory services, reference bureaus, radio/television, consulting, and similar non-instructional services to particular sectors of the community are included here.
40	Academic Support	This category includes expenses incurred to provide support services for the institution's primary missions: instruction, research, and public service. It includes the following activities: retention, preservation, and display of educational materials (e.g. libraries, museums, and galleries); provision of services that directly assist the academic functions of the institution (e.g. audiovisual services and information technology); academic administration and personnel providing administrative support and management direction to the primary missions (such as deans); and support for course and curriculum development.
50	Student Services	This classification includes expenses incurred for offices of admissions and the registrar and activities whose primary purpose is to contribute to students' emotional and physical well-being and intellectual, cultural, and social development outside the context of the formal instruction program. Includes student activities, cultural events, intramural athletics, student organizations, counseling and career guidance, student aid administration, and student health service.
90	Auxiliary Enterprises	This category includes all expenses relating to the operation of auxiliary enterprises. Auxiliary enterprises are those that are managed to operate as a self-supporting activity, such as residence halls, food services, intercollegiate athletics, college stores, and parking.
70	Institutional Support	This category includes expenses 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; administrative information technology; employee personnel and records; support services to faculty and staff.
80	Scholarships, Fellowships, and Waivers, Net	This classification includes expenses for scholarships and fellowships—from restricted or unrestricted funds—such as grants-in-aid, trainee stipends, tuition and fee waivers, and prizes to undergraduate students and fellowships provided to graduate students. Excludes student awards that are made in exchange for services provided to the institution, such as graduate and teaching assistantships and student work-study programs.