

## Program Code Reference Guide

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### -What program code do I default my Fund to?

In order to determine which program code to use, the department must determine the following for their existing funds and should provide this information with all new fund requests:

#### 1. What is the primary purpose/function of the fund?

- In other words, why is the fund being created?
- What types of revenue/expenses will the funds be generating /incurring?

#### 2. Whose salary is being paid from the fund?

- Accounting Services along with the Budget Office, has linked each position class/code to a default program code. Please note, the position class defaults are only guidelines and are subject to exceptions. The general idea behind the salaries helping determine the program code, is the expenses for a fund should follow the personnel being paid from that fund. For example, all expenses linked to Research should be recorded on a 20-research fund, and the only salaries being paid on a research fund should be for researchers or other personnel directly tied to producing research, such as lab assistants/techs. **Directors, managers, and any other “administrative” salaries that help oversee/support the research mission need to be paid by departmental funds with a 40-Academic Support default program code.**

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### -How do I know which program code to use for my expenses?

Please determine what the default program code is for the fund. It will either be a 10, 35, or 40 or any of the other program codes (20/ 30/ 50/ 60/ etc).

- 1 If the fund has a **non** 10, 35, or 40 default program code, then the expense must use the same program code that is listed as the fund's default. For example, all funds defaulted to 30-Public Service will only have expenses coded to program code 30.
  - ***This is important, because if there is more than one function being paid in a fund that is defaulted to something other than 10, 35, or 40, this will serve as a strong indicator that the fund will need to be split out.***
- 2 If the fund has a 10-Instruction, 35-Patient Care, or 40-Academic Support default program code, the department will need to determine the purpose of the expense, in order to determine which program code to use.
  - All expenses, both payroll and non-payroll, related directly to the Instruction/Education mission should be coded 10-Instruction.
  - All expenses related directly to providing patient care, including medical staff and supplies, should be coded to 35-Patient Care.
  - All expenses directly related to the **support** of the institutions primary missions (Instruction, Research, Public Service, and Patient Care) should be coded as 40-Academic Support.