

FUND & FUNCTION EXPENDITURES

Academic Support

This category should include funds expended primarily to provide support services for the institution's primary missions – instruction, research and public service. It includes: (1) the retention, preservation and display of educational materials, i.e., libraries, museums and galleries; (2) academic administration, i.e., dean's salaries and office expense; (3) technical support, i.e., computer services and audio-visual information; and (4) separately budgeted support for courses and curriculum development, and related items.

Institutional Support

This category should include expenditures for (1) central executive level 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 for faculty and staff that do not operate as auxiliary enterprises; (8) activities concerned with community and alumni relations, including development and fund raising; and (9) bad debt related to tuition and fee revenue.

Instruction

This category includes expenditures for all activities that are part of an institution's instruction program. Expenditures for credit and non-credit courses, for academic, vocational, and technical instruction, for developmental and tutorial instruction, and for regular, special, and extension sessions should be included.

Expenditures for departmental research and public service that are not separately budgeted should be included in this classification.

Expenditures of department chairman, in which instruction is still the primary role of the administrator, are included in this category.

This category excludes expenditures for academic administration when the primary assignment is administration—for example, academic deans.

Research

This category should include all expenditures for activities specifically organized to produce research outcomes. Expenditures included in this category may be either internally or externally sponsored, but must be separately budgeted.

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Scholarships and Fellowships

This category includes expenditures for scholarships and fellowships including tuition remissions and exemptions—from restricted and unrestricted funds—in grants to students either from selection by the institution or from an entitlement program. If the institution does not select the recipient of the award and is only custodian of the funds, as with ROTC scholarships, the funds should be reported in the Agency Fund group.

Recipients of grants are not required to perform service to the institution as consideration of the grant, nor are they expected to repay the amount of the grant to the funding source. When services are required in exchange for financial assistance, as in the federal College Work-Study Program, the charges should be classified as expenditures of the department or organizational unit where the service is rendered.

Student Services

This category should include funds expended for offices of admissions and the registrar and activities that primarily contribute to students' emotional and physical well-being and to their intellectual, cultural, and social development outside the context of the formal instruction program.