

## PROGRAM CODE GUIDE

PROGRAM CODE	DESCRIPTION
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**INSTRUCTION:**

Includes expenses for all activities that are part of an institution's instruction program.  
Expenses for credit and noncredit courses; academic, vocational, and technical instruction;

**PUBLIC SERVICE:**



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### INSTITUTIONAL SUPPORT:

Includes expenses for central, executive-level activities concerned with management and long-range planning for the entire institution.

<b>01610 EXECUTIVE MANAGEMENT</b>	This subclass includes expenses for all central, executive-level activities concerned with management and long-range planning for the entire institution. This subclass includes such operations as executive direction, planning and programming operations, legal, risk, compliance, and internal audit operations.
<b>01620 FISCAL OPERATIONS</b>	This subclass includes expenses for operations related to fiscal control and investments.
<b>01630 GENERAL ADMINISTRATION</b>	This subclass includes expenses for activities related to general administrative operations and services, with the exception of fiscal operations and administrative information technology. Including personnel administration,

**AUXILIARY ENTERPRISES:**

Exists to furnish goods or services to students, faculty, staff, other institutional departments, or incidentally to the general public, and charges a fee directly related to, although not necessarily equal to, the cost of the goods or services. The distinguishing characteristic of an auxiliary enterprise is that it is managed to operate as a self-supporting activity.

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**AUXILIARY  
ENTERPRISES**

This subclass includes expenses for auxiliary enterprise activities primarily intended to furnish goods and services that are related to the higher education mission.