

**Program Codes Defined**

<b>Code</b>	<b>Title</b>	<b>Higher Education Department (HED) Definition</b>
<b>Instruction and General (I&amp;G)</b>		
0010	I&G Budget Control	Central Office Use Only
0200	I&G Revenue	Central Office Use Only
0500	I&G Transfer	Central Office Use Only
<b>I&amp;G - Instruction (10xx)</b>		
<p>The instruction category includes expenditures for all activities that are part of an institution’s instruction program. Expenditures for credit and non-credit courses; academic, vocational, and technical instruction; remedial and tutorial instruction; community education; adult basic education, contract training; and regular, special, and extension sessions should be included. Includes the following subcategories:</p>		
1000	Instruction	<b>Not to be used</b>
1001	General Academic Instruction	Includes expenditures for formally organized and/or separately budgeted instructional activities that are carried out during the academic year, associated with academic offerings described by IPEDS instructional program categories 01 through 50, and offered for credit as part of a formal postsecondary education degree or certificate program. This does not include degrees or certificates at levels below the higher education level, such as adult basic education.
1010	Vocational/Technical Instruction	Includes expenditures for formally organized and/or separately budgeted instructional activities that are carried out during the academic year, usually associated with IPEDS instructional programs categories identified in Appendix C of the National Center for Education Statistics (NCES) publication A Classification of Instructional Programs, and offered for credit as part of a formal postsecondary education degree or certificate program. This does not include degrees or certificates at levels below the higher education level, such as adult basic education.
1020	Special Session Instruction	Includes expenditures for formally organized and/or separately budgeted instructional activities (offered either for credit or not for credit) that are carried out during a summer session, interim session, or other periods not common with the institution’s regular term. This subcategory classifies expenditures made solely as a result of conducting a special session (such as faculty salaries associated with the special session).
1030	Community Education	Includes expenditures for formally organized and/or separately budgeted instructional activities that do not generally result in credit toward any formal postsecondary degree or certificate. It includes non-credit instructional

		offerings carried out by the institution’s extension division as well as non-credit offerings that are part of the adult education or continuing education program. This subcategory also includes expenditures for activities associated with programs leading toward continuing education units at a level below the higher education level, such as adult basic education. This subcategory also includes unrestricted self-supporting instructional services such as contract training and corrections training programs. Enrollment in programs budgeted here are not included in the funding formula calculations or entire year full-time equivalent totals.
1040	Preparation/Remedial Instruction	Includes expenditures for formally organized and/or separately budgeted instructional activities that give students the basic knowledge and skills required by the institution before they can undertake formal academic course work leading to a postsecondary degree or certificate. Such activities, supplemental to the normal academic program, generally are termed preparatory, remedial, developmental, or special educational services. These may be taken prior to or along with the course work leading to the degree or certificate. They are generally non-credit offerings, although in some cases, credit may be given and the credit requirement for the preparatory or remedial skills or knowledge should be included in this category. Developmental studies and Adult Basic Education instruction should be included here.
1080	Other Instruction	Central Office Use Only
<b>I&amp;G - Academic Support (11xx)</b>		
The academic support category includes funds expended to provide support services for the institution’s primary missions: instruction, research, and public service. It includes the retention, preservation, and display of educational materials; for example, libraries, museums, and galleries; the provision of services that directly assist the academic functions of the institution, such as demonstration schools associated with the department, school, or college of education; media such as audio-visual service and technology such as computing support which is not budgeted as an internal service department; academic administration (including academic deans but no department chairpersons) and personnel development providing administration support and management direction to the three primary missions; and separately budgeted support for course and curriculum development. Includes the following subcategories:		
1100	Academic Support	<b>Not to be used</b>
1101	Libraries	Includes expenditures for organized activities that directly support the operation of a catalogued or otherwise classified collection.
1110	Museums and Galleries	Includes expenditures for organized activities that provide for the collection, preservation, and exhibition of historical

		materials, art objects, scientific displays, etc. Libraries are excluded.
1120	Educational Media Services	Includes expenditures for organized activities providing audiovisual and other services that aid in the transmission of information in support of the institution's instruction, research and public service programs.
1130	Ancillary Support	Includes expenditures for organized activities that provide support services to the three primary programs, but are not appropriately classified in the previous subcategories. Ancillary support activities usually provide a mechanism through which students can gain practical experience. An example of ancillary support is a demonstration school associated with the school of education.
1140	Academic Administration	Includes expenditures for activities specifically designed and carried out to provide administrative and management support to the academic programs. This subcategory is intended to separately identify only expenditures for activities formally organized and/or separately budgeted for academic administration. It includes the expenditures of academic deans (including deans of research, deans of graduate schools, and college deans), but does not include the expenditures of department chairpersons (which are included in the primary function categories). This subcategory also includes expenditures for formally organized and/or separately budgeted academic advising within a college or academic department.
1150	Academic Personnel Development	Includes expenditures for activities that provide the faculty with opportunities for personal and professional growth and development to the extent that such activities are formally organized and/or separately budgeted. The subcategory also includes formally organized and/or separately budgeted activities that evaluate and reward professional performance of the faculty. Included in this subcategory are sabbaticals, faculty awards, and organized faculty development programs.
1160	Course and Curriculum Development	Includes expenditures for activities established wither to significantly improve or to add to the institution's offerings, but only to the extent that such activities are formally organized and/or separately budgeted.
1180	Other Academic Support	Central Office Use Only
<b>I&amp;G - Student Services (12xx)</b>		
The student services category includes funds expended for offices of admissions and the registrar, and for activities with the primary purpose of contributing to students' emotional and physical well-being. It includes expenditures for counseling and career guidance, student aid		

administration, and student health service (if not operated as an essentially self-supporting activity), and enrollment management. Includes the following subcategories:		
1200	Student Services	<b>Not to be used</b>
1201	Student Services Administration	Includes expenditures for organized administrative activities that provide assistance and support (excluding academic support) to the needs and interests of students. This subcategory includes only administrative activities that support more than one subcategory of student activities and/or that provides central administrative services related to the various student service activities. In particular, this subcategory includes services provided for particular types of students (for example, minority students, veterans, and handicapped students).
1210	Counseling and Career Guidance	Includes expenditures for formally organized placement, career guidance, and personal counseling services for students. This subcategory includes vocational testing and counseling services and activities of the placement office.
1220	Financial Aid Administration	Includes expenditures for activities the provide financial aid services and assistance to students..
1230	Student Admissions	Includes expenditures for activities related to the identification of prospective students, the promotion of attendance at the institution, and the processing of applications for admission.
1240	Student Records	Includes expenditures for activities to maintain, handle, and update records for currently enrolled students as well as for students previously enrolled.
1250	Student Health Services	Includes expenditures for organized student health services that are not self-supporting rather than those organized as auxiliary enterprises.
1280	Other Student Services	Central Office Use Only
<b>I&amp;G - Institutional Support (13xx)</b>		
The institutional support category includes expenditures for central executive-level activities concerned with management and long-range planning for the entire institution, such as the Governing Board, planning and programming, and legal services; fiscal operations, including the investment office; space management; employee personnel and records; logistical activities that provide procurement, storerooms, safety, security, printing, and transportation services to the institution; support services to faculty and staff that are not operated as auxiliary enterprises; and activities concerned with community and alumni relations, including development and fund raising. Includes the following subcategories:		
1300	Institutional Support	<b>Not to be used</b>
1301	Executive Management	Includes expenditures for all central, executive-level activities concerned with management and long-range planning for the entire institution (as distinct from planning and management for any one program within the institution). All officers with institution wide responsibilities are included, such as president, chief

		academic officer, chief business officer, chief student affairs officer, and chief development officer.
1310	Fiscal Operations	Includes expenditures for operations related to fiscal control and investments. It includes the accounting office, budget office, bursar's office, and internal and external audits, and also includes such "finance" expenses as allowances for bad debts and short-term interest expenses.
1320	General Administration and Logistical Services	Includes expenditures for activities related to general administrative operations and services (with the exception of fiscal operations and administrative data processing). Included in this subcategory are personnel administration, space management, purchase and maintenance of supplies and materials, campus wide communication and transportation services, general stores, printing shops, and security/safety services.
1330	Public Relations/Development	Includes expenditures for activities to maintain relations with the community, alumni, or other constituents and to conduct activities related to institution wide development and fund raising.
1380	Other Institutional Support	Central Office Use Only
1390	Institutional Support Charges	Central Office Use Only
<b>I&amp;G - Operation and Maintenance of Plant (14xx)</b>		
The operation and maintenance of plant category include all expenditures of current operating funds for the operation and maintenance of the physical plant, in all cases the net amount charged to auxiliary enterprises, and independent operations. It includes all expenditures for operations established to provide services and maintenance related to grounds and facilities. Also included are utilities, fire protection, property insurance, and similar items. Includes the following subcategories:		
1400	Operation and Maintenance of Plant	<b>Not to be used</b>
1401	Physical Plant Administration	Includes expenditures for administrative activities that directly support physical plant operations. Activities related to the development of plans for plant expansion or modification, as well as plans for new construction, should be included in this subcategory.
1410	Building Maintenance	Includes expenditures for activities related to routine repair and maintenance of buildings and other structures, including normally recurring repairs and preventative maintenance.
1420	Custodial Services	Includes expenditures related to custodial services in buildings.
1430	Utilities	Includes expenditures related to heating, cooling, light and power, gas, water, and any other utilities necessary for operations of physical plant.

1440	Landscape and Grounds Maintenance	Includes expenditures related to the operation and maintenance of landscape and grounds.
1480	Other Operations and Maintenance	Central Office Use Only
1490	OM Plant Charges	Central Office Use Only
<b>Non- Instruction and General</b>		
These units are self-balancing. All revenues, expenditures, transfers, balances, and charges should be reflected within each category and classified as restricted and unrestricted.		
1500	Student Social and Cultural	Student Social and cultural includes and funds expended for activities whose primary purpose is to contribute to students emotional and physical well-being and to the intellectual, cultural, and social development outside the context of the formal instruction program.
1600	Research	This category includes all funds expended for those activities intended to produce one or more research outcomes including the creation of knowledge, the reorganization of knowledge, and the application of knowledge. Research projects may be commissioned by an agency either external to the institution or separately budgeted by an organizational unit within the institution. Research activities may be conducted by any number of organizational entities including research divisions, bureaus, institutes, and experimental stations. Instructional activities, such as workshops, short courses, and training grants, should not be classified within research programs but should be classified as part of the Instruction unless they satisfy the specific criteria outlined for inclusion within the public service program. Note that there are additional program codes for PSL.
1700	Public Service	This category should include revenues and expenditures for organizational units that are established primarily to provide non-instructional services beneficial to individuals and groups external to the institution. This function includes activities such as cooperative extension services, television and radio, conferences and seminars, general advisory services, health care and social services, consulting, and similar non-instructional services to particular sectors of the community.
18xx	Internal Service	This function includes activities which provide services mainly to internal institutional departments for a specific charge which should cover the actual costs of providing the service plus an allowance for renewal and replacements. This includes any activity which will be fully expensed across various departments within the institution. Note that there are additional program codes for PSL.

19xx	Scholarships and Fellowships	This function includes all financial assistance provided to students in the form of outright grants, trainee stipends, and prizes, either awarded by and/or administered through the institution. Revenues and expenditures for each of the different state supported aid programs should be reported as separate cost centers. Included in this function would be tuition and fee waivers and remissions for students, and all gifts and prizes to students that are outright grants and not contingent upon the student rendering services to the institution (with the exception of intercollegiate athletic tuition waivers). Excluded are waivers or remission of tuition and fees granted as a result of either faculty or staff status or family relationship of students to faculty or staff. Also excluded from this function are loans and work study assistance.
2000	Auxiliary	Auxiliary enterprises are entities that exist to furnish a service to students, faculty or staff, and that charge a fee that is directly related to, but not necessarily equal to, the cost of the service. The distinguishing characteristic of auxiliary enterprises is that they are managed as self-supporting operations. Residence halls, food services, student stores, and bookstores should be reported under auxiliary enterprises. Health services should be included to the extent the institution charges a fee to provide the service. Note that there are additional program codes for PSL.
21xx	Athletics	All activity related to reflect the entire athletic function including individual sports and the administration activities related to athletics. The categories included (with their program codes): <ul style="list-style-type: none"> <li>• Athletics (2100)</li> <li>• Athletics Administration (2110)</li> <li>• Athletics Football (2120)</li> <li>• Athletics Basketball (2130)</li> <li>• Athletics Other Men's Sports (2140)</li> <li>• Athletics Women's Sports (2150)</li> </ul>
2200	Independent Operations	This function includes activities that are separate from the primary mission of the institution, although they may indirectly contribute to the enhancement of these programs. New Mexico Department of Agriculture (NMDA) is included in this category.
4000	Loan Administration	Central Office Use Only
5000	Other	Central Office Use Only



<b>Plant Funds</b>		
80xx	Unexpended Plant	Capital outlay exhibit reflects expenditures for both major and minor projects that generally will increase the institution's investment in plant account.
8100	Renewal and Replacement	Renewals and replacements reflects expenditures for projects that do not increase the institution's investment in plant.
9000	Debt Service	Debt service includes activity related to the repayment of bond issues or the retirement of the institution's debts.
9100	Depreciation	Central Office Use Only

**Reference:**

Financial Reporting For Public Institutions in New Mexico. (December 18, 1997). New Mexico Commission on Higher Education.