

## Functions at West Virginia University

Function is used to classify the University's expenditures in multiple ways. The classifications are necessary to report the activity to the Federal government, sponsors and for financial statement preparation. Function is also used to calculate the University's Facilities & Administrative cost rates (formerly indirect cost rates) per OMB Circular A-21. It is the key to reporting the University's expenditures to the Federal government in a consistent and comparable way.

Each function group has a parent function. These parent functions **are NOT to be used as function codes for expenditure transactions**. The function codes that are under each parent are the codes that are to be used when coding transactions. These parent functions are:

100	Instruction – Budget Use Only
150	Research – Budget Use Only
200	Public Service – Budget Use Only
250	Academic Support – Budget Use Only
300	Student Services – Budget Use Only
350	Operations and Maintenance – Budget Use Only
400	Institutional Support – Budget Use Only
450	Scholarships & Fellowships – Budget Use Only
500	Auxiliary Enterprises – Budget Use Only
550	Expended for Plant Facilities – Budget Use Only

Listed below are descriptions of all function codes within each parent group. Please direct any questions about the function codes to the Cost Accounting Department within the Controller's Office.

### Parent 100 – Instruction (Budget Use Only)

#### 101 Instruction – General Academic

Expenditures for formally organized and/or separately budgeted instructional activities that are carried out during the academic year and are associated with programs that result in a four- year degree, a Masters, a Doctorate, or a two-year degree that is transferable to a baccalaureate degreed program. Includes all of the WVU-Morgantown campus academic programs and some of the Potomac State College academic programs.

This category does not include instructional offerings that are part of programs leading toward degrees or certificates at levels below the higher education level (ex. adult basic education).

#### 102 Instruction – Vocational/Technical

Expenditures for formally organized and/or separately budgeted instructional activities that are carried out during the academic year and are usually associated with technology programs that are not intended for transfer to a four-year degreed program. Includes some of the Potomac State College academic programs.

This category does not include instructional offerings that are part of programs leading toward degrees or certificates at levels below the higher education level (ex. adult basic education).

### **103 Instruction – Special Session Summer**

Expenditures for formally organized and/or separately budgeted instructional activities (credit or noncredit) that are carried out during an interim or other period not common with the institution's regular session. This category includes expenditures made solely as a result of conducting a special session.

Special sessions will not include regular academic terms held during summer months.

### **104 Instruction – Special Session Other**

Expenditures for formally organized and/or separately budgeted instructional activities (credit or noncredit) that are carried out during an interim or other period not common with the institution's regular session. This category includes expenditures made solely as a result of conducting a special session.

Special sessions will not include regular academic terms held during summer months.

### **105 Instruction – Community Education**

Expenditures for formally organized and/or separately budgeted instructional activities that do not generally result in credit toward any formal postsecondary degree or certificate. This category includes noncredit instructional offerings carried out by the institution's extension division as well as noncredit offerings that are part of the adult education or continuing education program. This category also includes expenditures for activities associated with programs leading toward a degree or certificate at a level below the higher education level (ex. adult basic education).

### **106 Instruction – Preparatory/Remedial**

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 coursework leading to a post-secondary degree or certificate. Such activities, supplemental to the normal academic program, generally are termed preparatory, remedial, developmental, or special educational services. They are generally noncredit offerings, although credit may be given. Only offerings provided specifically for required preparatory or remedial skills or knowledge should be included in this category.

### **107 Instruction – Departmental Research**

All research development and scholarly activities that are not organized research and, consequently, are not separately budgeted and accounted for (ex. Non-proposal specific).

### **108 Instruction – Department Administration**

Expenditures attributable to the administrative work of faculty (including department heads), and other professional personnel conducting research and/or instruction. This category also includes other administrative and supporting expenses incurred within academic departments provided they are treated consistently in like circumstances. This would include expenses such as the salaries of secretarial and clerical staffs, the salaries of administrative officers, and assistants, travel, office supplies, stockrooms, and the like.

## 109 Instruction – Animal Quarters

Expenditures incurred for the care of animals for instruction or research that are kept in a institutional specialized animal care facility.

## Parent 150 – Research (Budget Use Only)

### 151 Research – Institutes and Research Centers

Expenditures for research activities that are part of a formal research organization created to manage a number of research efforts. Examples include: the Agricultural Experiment Stations; the Energy Water Research Center; the Concurrent Engineering Research Center; and the Mary Babb Randolph Cancer Center; etc.

### 152 Research – Individual Project Research

Expenditures for research and development activities that are not managed within institutes and research centers. Such activities may have been undertaken as the result of a research contract or grant or through a specific allocation of the institution's general resources.

Research activities are funded by both external sponsors (Sponsored Research) and by West Virginia University/West Virginia University Research Corporation (University Research).

1. **Sponsored Research** – all research and development activities that are sponsored by Federal and Non-Federal agencies.
2. **University Research** – research and development activities that are supported by either of the following:
  - a) Cost share expenditures that support sponsored agreements classified as Organized Research, or
  - b) Funding that is derived from West Virginia University or West Virginia University Research Corporation through a competitive application and award process, and where the research activity has **at least two** or more of the characteristics of a sponsored agreement. These characteristics include:
    - A defined scope of work;
    - A line item budget detailing expenditures by activity, function, and project period;
    - A specific commitment regarding deliverables and the level of personnel effort;
    - Utilization and assignment of space; and/or
    - A formal report or response summarizing results or conclusions.

## **Parent 200 – Public Service (Budget Use Only)**

### **201 Public Service – Community Service Un-sponsored**

Expenditures for activities that are established primarily to provide general community services, excluding instructional activities that are beneficial to individuals and groups external to the institution. These activities include community service programs and cooperative extension services. Included in this category are conferences, institutes, general advisory services, reference bureaus, radio and television, consulting, and similar non-instructional services to the community. Activities under the public service function should be separately budgeted and accounted for.

### **202 Public Service – Community Service Sponsored**

Expenditures for activities organized and carried out to provide general community services, excluding instructional activities. Community service activities make available to the public various resources and special capabilities that exist within the institution. Examples include conferences and institutes, general advisory services and reference bureaus, consultation, testing services (e.g., soil testing, carbon dating, structural testing), and similar activities. The activities in this category are generally sponsored and managed outside the context of both the agricultural and urban extension programs and of the institution's public broadcasting operation.

### **203 Public Service – Public Broadcasting Services**

Expenditures for operation and maintenance of broadcasting services operated outside the context of the institution's Instruction, Research, and academic support programs.

Excluded from this category are broadcasting services conducted primarily in support of instruction, broadcasting services that are primarily operated as a student service activity, and broadcasting services that are independent operations.

### **204 Public Service – Cooperative Extension Service**

Expenditures for non-instructional public service activities established as the result of cooperative extension efforts between the institution and outside agencies such as the U.S. Department of Agriculture's extension service and the affiliated state extension services. This category is intended primarily for land-grant colleges and universities and includes both agricultural extension and urban extension services. Programmatic and fiscal control is shared by the institution with the U.S. Department of Agriculture's extension service, the related state extension services, and agencies of the local government.

- **Parent 250 – Academic Support (Budget Use Only)**

Expenditures in this function parent should include funds expended primarily to provide support services to the institution's primary missions – instruction, research, and public service. Examples of these types of activities include:

**251 Academic Support – Personnel Development**

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. This category also includes formally organized and/or separately budgeted activities that evaluate and reward professional performance of the faculty. Included in this category are sabbaticals, faculty awards, and organized faculty development programs.

**252 Academic Support – Course and Curriculum Development**

Expenditures for activities established either to significantly improve or to add to the institution's instructional offerings, but only to the extent that such activities are formally organized and/or separately budgeted.

**253 Academic Support – Educational Media Services**

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.

**254 Academic Support – Academic Computing Support**

Expenditures for formally organized and/or separately budgeted activities that provide computing support to the three primary programs: Instruction, Research, and Public Service.

Excluded from this category is administrative data processing, which is classified as institutional support.

**255 Academic Support – Academic Administration**

Expenditures for activities formally organized and/or separately budgeted for academic administration. This category includes expenditures that have been incurred for administrative and supporting services that benefit common or joint departmental activities or objectives in academic deans' offices, academic departments and divisions, and organized research units. Organized research units include such units as institutes, study centers, and research centers. This category is limited to the Academic Deans' Offices whose salaries and operating expenses are limited to those attributable to the administrative function. This category excludes departmental chairs.

**256 Academic Support – Ancillary Support**

Expenditures for organized activities that provide support services to the three primary programs, Instruction, Research, and Public Service, but that are not appropriately classified in the previous

categories. 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. However, the expenditures of teaching hospitals are excluded.

#### **257 Academic Support – Museums and Galleries**

Expenditures for organized activities that provide for the collection, presentation, and exhibition of historical materials, art objects, scientific displays, etc. Libraries are excluded.

#### **258 Academic Support – Student Advising Center**

For use by the Undergraduate-advising center operating in the Student Services Center only.

#### **259 Academic Support – Library**

Total expenditures of the institution for separately organized libraries, both general and departmental. This category includes expenditures for organized activities that directly support the operation of a catalogued or otherwise classified collection. This category includes expenditures for the operation of the library, including the cost of books and library materials purchased for the library, less any purchase discounts, rebates, or allowances, and any adjustments of overpayments or erroneous charges.

#### **260 Academic Support – Sponsored Projects Administration**

All sponsored research and development activities that are sponsored by Federal and non-Federal agencies and organizations where professorial and professional staff of the Office of Sponsored Programs whose responsibilities require administrative work that benefit sponsored projects occur. This includes the management of the EPSCOR program, the Human Gift Register, the Animal Quarters, etc.

### **Parent 300 – Student Services (Budget Use Only)**

#### **301 Student Services – Administration**

Expenditures for organized administration activities that provide assistance and support (excluding academic support) to the needs and interests of students. This category includes only administrative activities that support more than one category of student activities and/or that provide central administrative services related to the various student service activities. This category also includes services provided for particular types of students (ex. minority students, veterans, and handicapped students).

Excluded from this category are activities of the institution's chief administrative officer for student affairs, whose activities are institution wide and, therefore, should be appropriately classified as institutional support.

#### **302 Student Services – Social and Cultural Development**

Expenditures for organized activities that provide for the students' social and cultural development outside the formal academic program. This category includes cultural events, student newspapers, intramural athletics, student organizations, etc. Expenditures for an

intercollegiate athletics program would be included in this category if the program is not operated as an essentially self-supporting operation.

### **303 Student Services – Counseling and Career Guidance**

Expenditures for formally organized placement, career guidance, and personal counseling services for students. This category includes vocational testing and counseling services and activities of the placement office.

Excluded from this category are formal academic counseling services (instruction) provided by the faculty in relation to course assignments.

### **304 Student Services – Financial Aid Administration**

Expenditures for activities that provide financial aid services and assistance to students. This category does not include outright grants to students, which should be classified as scholarships and fellowships.

### **305 Student Services – Admissions**

Expenditures for activities related to: 1) the identification of prospective students; 2) the promotion of attendance at the institution; and 3) the processing of applications for admission.

### **306 Student Services – Records**

Expenditures for activities to maintain, handle, and update records for currently enrolled students as well as for students who were previously enrolled.

### **307 Student Services – Health Services**

Expenditures for organized student health services that are not self-supporting.

## **Parent 350 – Operations and Maintenance (Budget Use Only)**

### **351 Operations and Maintenance – Physical Plant Administration**

Expenditures for administrative activities that directly support physical plant operations. Activities related to the development of plans for plant expansions or modifications, as well as plans for new construction, should also be included in this category.

### **352 Operations and Maintenance – Building and Equipment Maintenance**

Expenditures of activities related to routine repair and maintenance of buildings, other structures, and equipment, including both normally recurring repairs and preventive maintenance. Examples include replacement of minor parts, lubricating and adjusting of equipment, repairing, and cleaning.

### **353 Operations and Maintenance – Custodial Services**

Expenditures related to custodial services in buildings.

### **354 Operations and Maintenance – Utilities**

Expenditures related to heating, cooling, light and power, gas, water, and any other utilities necessary for operation of the physical plant.

### **355 Operations and Maintenance – Landscape and Grounds Maintenance**

Expenditures related to the operation and maintenance of landscape and grounds.

### **356 Operations and Maintenance – Major Repairs and Renovations**

Expenditures related to major repairs, maintenance, and renovations that would otherwise be classified as a capital improvement (increasing the potential service of an asset). Minor repairs should be classified in the category "Building and Equipment Maintenance."



## **Parent 400 – Institutional Support (Budget Use Only)**

### **401 Institutional Support – Executive Management**

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 program within the institution). This category includes such operations as executive direction (ex. governing board), planning and programming, and legal operations.

### **402 Institutional Support – Fiscal Operations**

Expenditures for operations related to fiscal control and investments. This category includes the accounting office, bursar, and internal and external audit and also includes such 'financial' expenses as allowances for bad debts and short-term interest expense.

### **403 Institutional Support – General Administrative & Logistical Support**

Expenditures for activities related to general administrative operations and services (with the exception of fiscal operations and administrative data processing). This category includes personnel administration, space management, purchasing and maintenance of supplies and materials, campus wide communication and transportation services, general stores, printing shops, and safety services.

### **404 Institutional Support – Administrative Computing Support**

Expenditures for computer services that provide support for institution wide administrative functions.

### **405 Institutional Support – Public Relations/Development**

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.

### **410 Institutional Support – Radiation Waste Disposal**

Expenditures for activities related to general and administrative operations and services of radiation waste disposal safety.

### **411 Institutional Support – Sponsored Projects Administration**

Expenditures limited to those incurred by a separate organization(s) established primarily to administer sponsored projects, including such functions as grant and contract administration (Federal and non-Federal), special security, purchasing, personnel administration, and editing and publishing of the research and other reports. This category includes the salaries and expenses of the head of such organization, assistants, and immediate staff, together with the salaries and expenses of personnel engaged in supporting activities maintained by the organization, such as stock rooms, stenographic pools and the like.

## **Parent 450 – Scholarships & Fellowships (Budget Use Only)**

### **451 Scholarships & Fellowships**

Expenditures for scholarships and fellowships in the form of outright grants to students selected by the institution and financed from current funds, restricted or unrestricted. These categories include trainee stipends, prizes, and awards, except trainee stipends awarded to individuals who are not enrolled in formal course work, which should be charged to Instruction, Research, or Public Service, as appropriate. The recipient of an outright grant is not required to perform service to the institution as consideration for the grant, nor is she/he expected to repay the amount of the grant to the funding source. Aid to students in the form of tuition or fee remissions also should be included in this category. However, remissions of tuition or fees granted because of faculty or staff status, or family relationship of students to faculty or staff, should be recorded as staff benefit expenditures in the appropriate functional expenditure category.

If the institution is given custody of the funds, but is not allowed to select the recipient of the grant -for example, Federal Basic Educational Opportunity Grant (PELL) program or ROTC scholarships - the funds should be reported in the Agency Funds group rather than in the Current Funds group.

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 to which the service is rendered.

Scholarships - Outright grants-in-aid, trainee stipends, tuition and fee waivers, and prizes to undergraduate students.

Fellowships - Outright grants-in-aid and trainee stipends to graduate students. It does not include funds for which services to the institution must be rendered, such as payments to graduate students for teaching.

## **Parent 500 – Auxiliary Enterprises (Budget Use Only)**

### **501 Auxiliaries – Intercollegiate Athletics**

Expenditures that benefit intercollegiate sports program that is operated in accordance with the definition of an auxiliary enterprise (essentially self-supporting).

### **502 Auxiliaries – Jackson's Mill**

Expenditures that benefit Jackson's Mill.

### **503 Auxiliaries – Parking**

Expenditures that benefit the Parking Office.

### **504 Auxiliaries – Personal Rapid Transit**

Expenditures that benefit the PRT.

**506 Auxiliaries – Mountainlair**

Expenditures that benefit the Mountainlair.

**507 Auxiliaries – Housing and Residence Life**

Expenditures that benefit Housing and Residence Life.

**509 Auxiliaries – Other Auxiliary**

Expenditures that benefit other auxiliary operations.

**Parent 550 – Expended for Plant Facilities (Budget Use Only)**

**551 Expended for Plant Facilities**

Items expended for plant facilities that are recorded in the Plant Fund. Only certain central areas should use this function.

**998 Central Use Only – To Be Allocated**

**999 Function Not Applicable**

All expenditure transactions must have a valid function code assigned. Revenue transactions do not require a function code and should use this code.