

Liberty University
Program Codes
Effective Date: July 1, 2009

Program Codes	Program Titles & Subtitles	Program Category & Subcategory Definitions
10	Instruction	The instruction category includes expenses for all activities that are part of an institution's instructional programs. Expenses for credit and noncredit courses; academic, vocational, and technical instruction; remedial and tutorial instruction; and regular, special, and extension sessions should be included.
	General Academic Instruction	This subcategory includes expenses for formally organized and/or separately budgeted instructional activities that are associated with academic offerings described by the Integrated Postsecondary Education Data System (IPEDS) instructional program categories identified in the National Center for Education Statistics (NCES) publication, <i>A Classification of Instruction Programs</i> , and offered for credit as part of a formal postsecondary education degree or certificate program.
	Vocational/Technical Instruction	This subcategory includes expenses for formally organized and/or separately budgeted instructional activities that are associated with activities characterized as vocational/technical instruction in the PEDS instructional program categories and offered for credit as part of a formal postsecondary education degree or certificate program.
	Community Education	This subcategory includes expenses 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 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.
	Preparatory/Remedial Instruction	This subcategory includes expenses 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 education services. These instructional offerings may be taken prior to or along with the course work leading to the degree or certificate. They are generally noncredit offerings, although in some cases credit may be provided specifically for required preparatory or remedial skills or knowledge.

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20	Research	<p>The research category includes all expenses for activities specifically organized to produce research, whether commissioned by an agency external to the institution or separately budgeted by an organizational unit within the institution. Subject to these conditions, the category includes expenses for individual and/or project research as well as that of institutes and research centers. This category does not include all sponsored programs nor is it necessarily limited to sponsored research, since internally supported research programs, if separately budgeted, might be included in this category. Expenses for departmental research that are separately budgeted are included in this category. However, the research category does not include expenses for departmental research that are not separately budgeted. Such expenses are included in the instructional category.</p>
	Institutes and Research Centers	<p>This subcategory includes expenses for research activities that are part of a formal research organization created to manage a number of research efforts. While this subcategory includes agriculture experiment stations, it does not include federally funded research and development centers.</p>
	Individual Project Research	<p>This subcategory includes expenses for research activities that are managed within academic departments. Such activities may have been undertaken as a result of a research contract or grant or through a specific allocation of the institution's resources.</p>

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30	Public Service	<p>The public service category includes expenses for activities established primarily to provide non-instructional services beneficial to individual and group external to the institution. These activities include community service programs (excluding instructional activities) 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 particular sectors of the community.</p>
	Cooperative Extension Service	<p>This subcategory includes expenses 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 subcategory is intended primarily for land grant colleges and universities and includes both agriculture extension and urban extension services. The distinguishing feature of activities in this subcategory is that the institution shared programmatic and fiscal control with the Department of Agriculture's extension service, the related state extension services, and agencies of local government.</p>
	Public Broadcasting Services	<p>This subcategory includes expenses for operation and maintenance of broadcasting services operated outside of the context of the institution's instruction, research, and academic support programs. Excluded from this subcategory are broadcasting services conducted primarily in support of instruction (classified in the ancillary support subcategory of academic support) or broadcasting services operated primarily as a student service activities (classified in the social and cultural development subcategory of student services).</p>

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40	Academic Support	The academic support category includes expenses incurred to provide support services for the institution's primary mission of instruction, research, and public service.
	Libraries	This subcategory includes expenses for organized activities that directly support the operations of a catalogued or otherwise classified collection.
	Museums and Galleries	This subcategory includes expenses for organized activities that provide for the collection, preservation, and exhibition of historical materials, art objects, scientific displays, etc.
	Educational Media Services	This subcategory includes expenses 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.
	Academic Support Information Technology	If an institution does not separately account for information technology resources, the costs associated with the three primary programs—instruction, research, and public service—will be applied to academic support and the remainder to institutional support.
	Ancillary Support	This subcategory includes expenses for organized activities that provide support services to the three primary programs of instruction, research, and public service, 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 a school of education.
	Academic Administration	This subcategory includes expenses for activities specifically designed and carried out to provide administrative and management support to the academic programs. This subcategory is intended to separately identify expenses for activities formally organized and/or separately budgeted for academic administration. It includes expenses of academic deans (including deans of research, deans of graduate schools, and college deans), but it does not include the expenses of department chairpersons (which are included in the appropriate primary function categories). The subcategory also includes expenses for formally organized and/or separately budgeted academic advising. Expenses associated with the office of the chief academic officer of the institution are not included in this subcategory, but should be classified as institutional support.
	Academic Personnel Development	This subcategory includes expenses for activities that provide the faculty with opportunity for personal and professional growth and development to the extent that such activities are formally organized and/or separately budgeted. This 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.
	Course and Curriculum Development	This subcategory includes expenses for activities established either to significantly improve or add to the institution's instructional offerings, but only to the extent that such activities are formally organized and/or separately budgeted.

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50	Student Service	The student services category includes expenses incurred for offices of admissions and the registrar and activities with the primary purpose of contributing to the students' emotional and physical well-being and intellectual, cultural, and social development outside of the context of the formal instruction program. It includes expenses for student activities, cultural events, students newspapers, intramural athletics, student organizations, intercollegiate athletics, counseling and career guidance, (excluding informal academic counseling by faculty), and student aid administration.
	Student Services Administration	This subcategory includes expenses 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 provide 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 disabled students). Excluded from this subcategory are activities of the institution's chief administrative officer for student affairs, whose activities are institution wide and therefore should be classified as institutional support.
	Social and Cultural Development	This subcategory includes expenses for organized activities that provide for the students' social and cultural development outside the formal academic program. This subcategory includes cultural events, student newspapers, intramural athletics, student organizations, etc.
	Intercollegiate Athletics Programs	This subcategory includes expenses for all intercollegiate athletic departments. Included in this subcategories are separately budgeted expenses to provide direct support to athletic programs, including strength training and conditioning, reporting, athletic director, game management, and marketing.
	Counseling and Career Guidance	This subcategory includes expenses 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. Excluded from this subcategory are formal academic counseling activities (academic support) and informal academic counseling services provided by the faculty in relation to course assignments (instruction).
	Financial Aid Administration	This subcategory includes expenses for activities that provide financial aid services and assistance to students. This subcategory does not include outright grants to students, which should be classified as revenue reductions or agency transactions.
	Student Admissions	The subcategory includes expenses for activities related to the identification of prospective students, the promotion of attendance at the institution, and the processing of applications for admissions.
	Student Records	This subcategory includes expenses for activities to maintain, handle and update records for currently and previously enrolled students.

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60	Institutional Support	The institutional support category includes expenses for central executive-level activities concerned with the management and long-range planning for the entire institution, such as governing boards, planning and programming operations, and legal services; fiscal operations, including the investment office, administrative information technology; space management; employee personnel and records; logistical activities that provide procurement, storerooms, 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 fundraising.
	Executive Management	This subcategory includes expenses 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 the president, chief academic officers, chief business officer, chief student affairs officers, chief research officer, chief enrollment management officer, and chief advancement officers. This subcategory includes such operations as executive direction (for example, governing board), planning and programming operations, legal, risk, compliance, and internal audit operations.
	Fiscal Operations	This subcategory includes expenses for operations related to fiscal control and investments. It includes the accounting office, bursar's office, and external audits.
	General Administration	This subcategory includes expenses for activities related to general administrative operations and services (with the exception of fiscal operations and administrative information technology). Included in this subcategory are personnel administration, space management, purchasing and maintenance of supplies and materials, and campus-wide communications and transportation services.
	Administrative Information Technology	If an institution does not separately account for information technology resources, the costs associated with the three primary programs—instruction, research, and public service—will be applied to academic support and the remainder to institutional support.
	Public Relations/Development	This subcategory includes expenses for activities to maintain relations with the community, alumni, or other constituents and to conduct activities related to institution-wide development and fundraising.

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81	Auxiliary Enterprises	<p>An auxiliary enterprise exists to furnish goods or services to students, faculty, staff, other institutional departments, or incidentally to the general public, and charges a fee directly 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 essentially a self-supporting activity. Over time, the revenues will equal or exceed the expenses, although in any individual year there may be a deficit or a surplus. Examples are residence halls, food services, college stores, faculty clubs, parking, and faculty housing. Student health services, when operated as an auxiliary enterprise, also are included. The auxiliary enterprise category includes all expenses relating to the operation of auxiliary enterprises, including expenses for operation and maintenance of plant, depreciation, administration, and other direct and indirect costs of other departments or units. This category should only be used with Fund codes beginning with "31" through "38".</p>
	Auxiliary Enterprises – Student	This subcategory includes expenses for auxiliary enterprise activity primarily intended to furnish services to students.
	Auxiliary Enterprises – Faculty/Staff	This subcategory includes expenses for auxiliary enterprise activities primarily intended to provide a service to the faculty, staff, or both. Such activities include the faculty club, faculty-staff parking, and faculty housing.
	Auxiliary Enterprises – Other	This subcategory includes expense for auxiliary enterprise activity primarily intended to furnish goods and services that are related to higher education mission. Customers for these goods and services generally are not students, faculty, or staff. Entities of this type are formed to meet the geographic and public service needs of a region and generally relate to an institutions mission of teaching, research, or public service. Examples of such an entity would be a drug testing center or a university press department.
85	Independent Operations	<p>This category includes the expenses of separately organized operations owned or controlled by an institution that are unrelated to, or independent of, the institution's mission but that may enhance its mission. This category generally is limited to expenses associated with commercial enterprises and specific federally funded research and development centers (FFRDCs) operated by the institution but not established to provide services primarily to students, faculty, or staff. This category should only be used with Fund codes beginning with "39".</p>
	Independent Ops/Institutional	<p>This subcategory includes separately organized operations owned or controlled by an institution but unrelated to, or independent of, the institution's missions. This subcategory generally includes commercial enterprises operated by the institution but not established to provide services to students, faculty, or staff or to provide support to one or more of the institution's missions. Activities operated as auxiliary enterprises (those established to provide a service to students, faculty, or staff and charging a fee related to the cost of the service) are excluded from this subcategory. Operations with commercial aspects that primarily support instruction, research, and public services (for example, hospitals and ancillary support activities) are excluded. Also excluded are activities operated as part of the institutions endowment funds.</p>

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B0	Operation of Maintenance & Plant	The operation of maintenance of plant category includes all expenses for the administration, supervision, operation, maintenance, preservation, and protection of the institution's physical plant. These expenses include items such as janitorial and utility services, repairs and ordinary or normal alterations of buildings, furniture, and equipment; care of grounds; maintenance and operation of buildings and other plant facilities; security; earthquake and disaster preparedness; safety; hazardous waste disposal; property, liability, and all other insurance relating to property; space and capital leasing; facility planning and management; and central receiving.
	Physical Plant Administration	This subcategory includes expenses 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. Also included are property, liability, and all other insurance relating to property.
	Building Maintenance	This subcategory includes expenses for activities related to routine repair and maintenance of buildings and other structures, including normally recurring repairs and preventive maintenance.
	Custodial Services	This subcategory includes expenses related to custodial services in buildings.
	Utilities	This subcategory includes expenses related to heating, cooling, light and power, gas, water, and any other utilities necessary for operation of the physical plant.
	Landscape and Grounds Maintenance	This subcategory includes expenses related to the operation and maintenance of landscape and grounds.
	Major Repairs and Renovations	This subcategory includes expenses related to major noncapital repairs, maintenance, and renovations. Minor repairs should be classified as building maintenance.
	Security and Safety	This subcategory includes expenses related to security; earthquake and disaster preparedness; safety, including environmental safety; and hazardous waste disposal.
	Logistical Services	This subcategory includes expenses related to logistical services such as central receiving as well as space and capital leasing.

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R0	Revenue	Transactions that give rise to revenues for not-for-profit organizations typically involve their efforts to provide goods or services to members, clients, students, customers, and other beneficiaries for a fee. Revenues are recognized when earned; that is when goods or services are performed, or over time as in the case of interest or rental revenue. Also captured in this category are contributions and revenue reductions, such as institutional discounts. This category should be used with all Account codes beginning with "5".
ZZ	Club & Agency	Agency funds are resources held by an institution as a custodian or fiscal agent for others, such as student organizations, individual students, faculty organizations, or individual faculty members. This category is to be used with all Fund codes beginning with "8".