

AUSTIN PEAY STATE UNIVERSITY

ACCOUNTING SERVICES

Program Codes Guide

Program codes are the fourth set of numbers in a FOAP (Fund – Organization – Account – Program).

It is used to identify how a revenue or expense transaction supports APSU's functional areas of instruction, research, public service, etc. A department can have multiple programs under the same Org number. The program code will also change depending on what Fund number is used.

The following are the program codes most commonly used by the University.

100 – Revenue

- Program code is only used for recording revenue in E&G Fund 110001 and revenue account codes that start with 5. This program code should not be used with expense account codes that start with 7.

200 – Instruction

- Includes transactions for all activities that are part of department's instruction program, such as academic instruction, supplies, and materials.

250 – Research

- Includes transactions for all activities organized to produce research, such as individual and project research.

300 – Public Service

- Includes transactions for all activities established to provide non-instructional services beneficial to individuals and groups outside of the University, such as community service programs, radio, and concerts.

350 – Academic Support

- Includes transactions for all activities that provide support to the academic functions of the University, such libraries, information technology, and academic deans.

400 – Student Services

- Includes transactions for all activities provided to students, such as financial aid, career services, admissions, and health services.

450 – Institutional Support

- Includes transactions for all activities that support the University, such as fiscal operations, legal affairs, and human resources.

500 – Physical Plant

- Includes transactions for all activities for the administration, operation and protection of the University's physical plant, such as public safety, building maintenance, custodial services, and care of grounds.

550 – Scholarships and Fellowships

- Program code is only used with accounts that start with 797 and accounts 74820, 74881, 79800, and 79820. Includes transactions for all activities for scholarships and fellowships from restricted or unrestricted funds, such as state scholarships and federal aid.

700 – Auxiliary Enterprises

- Program code is only used with funds that start with 3. Includes transactions for all self-supporting activities that provides goods and services to students, faculty, and staff, and charges a fee directly related to, although not necessarily equal to, the cost of the goods and services, such as housing, parking, food services, bookstore, post office, and vending.