


Function Codes Use and Importance

What is the Function Code?

- **In General Ledger accounts:**

- **11.159099999.11100037.5012011.101.99999999**



Function Code

- **In Grants module accounts:**

- **Service type assigned to the Task Number**

How is the function code used?

- **Financial Statement Presentation**
- **Calculate cost of instruction per student**
- **Facilities & Administrative (F&A) cost rates**
 - **per OMB Circular A-21**
 - **key to reporting the University's expenditures to the Federal Government**
 - **consistency and comparability reporting costs**

Expenditures for all teaching and training activities (except research training) that are part of the institution's instruction program

- **101 Instruction - General Academic**
- **102 Instruction - Vocational/Technical**
- **103 Instruction - Special Session Summer**
- **104 Instruction - Special Session Other**
- **105 Instruction - Community Education**
- **106 Instruction - Preparatory/Remedial**
- **107 Instruction - Departmental Research***
- **108 Instruction - Departmental Administration***
- **109 Instruction - Animal Quarters**

- **Expenditures for activities specifically organized to produce research outcomes, whether funded by an external agency or by the institution**
 - **Sponsored Research** - all research and development activities that are sponsored by external agencies
 - **University Research** - research and development activities that are supported by the institution

Most mis-used Function Code

University Research Characteristics

- **Cost share accounts for sponsored agreements classified as organized research.**
- **Funding that is derived from the institution and has at least two of the following attributes:**
 - **A defined scope of work**
 - **A line item budget**
 - **A specific commitment regarding deliverables**
 - **An assignment of space**
 - **A report or response summarizing results**

Research Function Codes

- **151 Research - Institutes and Research Centers**
- **152 Research - Individual Project Research**
- **If it's not University Research – use Departmental Research – Function Code 107**

Programs and projects that involve the performance of work other than instruction or organized research.

- **Examples include health service projects and community service programs.**
- **201 Public Service - Community Service Unsponsored**
- **202 Public Service - Community Service Sponsored**
- **203 Public Service - Public Broadcasting Services**
- **204 Public Service - Cooperative Extension Service**

Academic Support

Expenditures primarily to provide support services for the institution's primary missions such as instruction, research, and public service.

- **251 Academic Support - Personal Development**
- **252 Academic Support - Course and Curriculum Development**
- **253 Academic Support - Educational Media Services**
- **254 Academic Support - Academic Computing Services**
- **255 Academic Support - Academic Administration**

Academic Support Continued

- **256 Academic Support - Ancillary Support**
- **257 Academic Support - Museums and Galleries**
- **258 Academic Support - Student Advising Center**
- **259 Academic Support - Library**

Expenditures for offices and activities whose primary purpose is to contribute to the students' well-being and their intellectual, cultural, and social development

- **301 Student Services - Administration**
- **302 Student Services - Social and Cultural Development**
- **303 Student Services - Counseling and Career Guidance**
- **304 Student Services - Financial Aid Administration**
- **305 Student Services - Admissions**
- **306 Student Services - Records**
- **307 Student Services - Health Services**

Operations & Maintenance

- **Expenditures incurred by a central organization for the administration, supervision, operation, maintenance, preservation, and protection of the institution's physical plant.**
- **Function codes 351 - 356**

Expenses for central administrative services/units

- **401 Institutional Support - Executive Management**
- **402 Institutional Support - Fiscal Operations**
- **403 Institutional Support - General Administrative & Logistical Support**
- **404 Institutional Support - Administrative Computing Support**
- **405 Institutional Support - Public Relations/Development**
- **410 Institutional Support - Radiation Waste Disposal**
- **411 Institutional Support - Sponsored Projects Administration**

Scholarships & Fellowships

- **Expenditures for scholarships and fellowships for students - Function Code 451**
- **The function code 451 should ONLY be used with line item 5010401 (General Exp-Awards, Educational Scholarships, Loans, Tuition & Fees Students Only)**

Auxiliary Enterprises

Expenditures that benefit auxiliaries.

- **501 Auxiliaries - Intercollegiate Athletics**
- **502 Auxiliaries - Jackson's Mills**
- **503 Auxiliaries - Parking**
- **504 Auxiliaries - Personal Rapid Transit**
- **506 Auxiliaries - Mountainlair**
- **507 Auxiliaries - Housing and Residence Life**
- **509 Auxiliaries - Other Auxiliary**

Function Codes to Avoid

- **Non-Central Units should not use 998, 999 and 551 with expenditure line items.**

Contact Information

- **Please visit the Function Intranet Site:**
- **http://Map.wvu.edu/Account_Information/funcmain.cfm**

Any questions about function, please call Jaime Bunner at 293-3539 (Jaime.Bunner@mail.wvu.edu) or Annamarie Smerka at 293-4009 (Annamarie.Smerka@mail.wvu.edu).