Function Codes
Use and Importance
What is the Function Code?

• In General Ledger accounts:
  - 11.159099999.11100037.5012011.101.99999999

• 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
Research

- 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 Un-sponsored
- 202 Public Service - Community Service Sponsored
- 203 Public Service - Public Broadcasting Services
- 204 Public Service - Cooperative Extension Service
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
Institutional Support

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).