University of Missouri System
Accounting Policies and Procedures

Policy Number: APM-3.45.10

Policy Name: <u>Program Classification Structure - Codes</u>

General Policy and Procedure Overview:

The following chart lists the broad program categories used by the University to report expenditures by program or purpose.

Primary Missions	Support Operations
1X Instruction	4X Academic Support
2X Research	5X Student Services
3X Public Service	6X Institutional Support
	7X Operations and Maintenance of Plant
	8X Scholarships and Fellowships
	Depreciation
	Auxiliary Enterprises
	Hospitals
	Independent Operations

Each of the major program categories listed above (1X – 8X) contains subprogram categories to assist in further identifying the primary intent or purpose for carrying out the activity. Please refer to the chart below for a complete listing of the PCS codes currently used by the University.

PCS Code	Description
11	On-Campus General Academic Instruction
13	Community Education
14	Off-Campus General Academic Instruction
21	Institutes and Research Centers
22	Individual and Project Research
32	Community Service
33	Cooperative Extension Service
34	Public Broadcasting Services
41	Libraries
42	Museum and Galleries
43	Education Media Services
45	Ancillary Support Academic Administration, Personnel Development, and Course and Curriculum
46	Development
51	Student Services Administration

52	Social and Cultural Development
53	Counseling and Career Guidance
54	Financial Aid Administration
55	Student Health Services
57	Student Admission and Records
61	Executive Management
62	Fiscal Operations
63	General Administration
65	Public Relations/Development
71	Physical Plant Administration
72	Building Maintenance
73	Custodial Services
74	Utilities
75	Landscape and Grounds Maintenance
76	Major Repairs and Renovations
77	Security and Safety
78	Logistical Services
81	Scholarships
82	Fellowships
AUX	Auxiliary Enterprises
END	Endowment Funds
RET	Retirement Funds
AGEN	Agency Funds
HOSP	Hospitals
LOAN	Loan Funds
MTRF	Mandatory Transfers
NTRF	Non-Mandatory Transfers
PLNT	Plant Funds
UNDF	Undefined

For a detailed definition, please refer to APM-3.45.15.

Effective Date: July 1, 2006
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Questions and Comments?

Questions regarding interpretation and implementation of the Accounting Policy should be directed to the Campus Accounting Office. Suggested edits or revisions to the policy should be directed to the Office of the Controller.