


## University of Connecticut

### Guidance on the Higher Education Function Code on KFS Accounts

The Higher Education Function Code is an attribute of a KFS account. It is used to categorize expenses to reflect the type of activity the account is supporting. There are nine major functional categories, and each of these has more specific sub-categories in KFS:

- **Instruction**
- **Research**
- **Public Service**
- **Academic Support**
- **Student Services**
- **Institutional Support**
- **Scholarships and Fellowships**
- **Auxiliary Enterprise**
- **Operations and Maintenance of Plant**

On an Account eDoc, this code is located on the Account Maintenance tab:

<b>* Higher Education Function Code:</b>	<input type="text" value="11ID"/>	
--	-----------------------------------	--

### Function Descriptions and KFS Higher Education Function Codes

#### Instruction

The instruction classification includes expenses for all activities that are part of an institution's instruction program. Expenses for credit and noncredit courses; academic, vocational, and technical instruction; remedial and tutorial instruction. Expenses for departmental research also are included in this classification.

This classification *excludes* expenses for those academic personnel whose primary activity is administration—for example, academic deans.

<b>KFS Code</b>	<b>Higher Education Function Name</b>
11ID	General Academic
12ID	Occupational & Vocational
13ID	Community Education
14ID	Preparatory & Adult Basic
15ID	Departmental Research

## **Research**

The research classification 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 those conditions, the classification includes expenses for individual and/or project research as well as that of institutes and research centers.

This classification 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 classification.

Expenses for departmental research that are separately budgeted and accounted for are included in this classification. They are internal awards that require submission of a proposal and budget to the OVPR, which are awarded similar to external funding opportunities. Examples include SPARK Technology Commercialization and REP (Research Excellence Program) awards. However, the research classification does not include expenses for departmental research that are not separately budgeted. Departmental research that is not separately budgeted is included in the instructional category (15ID).

<b>KFS Code</b>	<b>Higher Education Function Name</b>
21OR	Institutes and Research Centers
22OR	Organized Sponsored Research

## **Public Service**

The public service classification includes expenses for activities established primarily to provide non-instructional services for the benefit of individuals and groups that are external to the institution. These activities include:

- Community service programs (excluding instructional activities)
- Cooperative extension services.
- Included in this classification are conferences, institutes, general advisory services, reference bureaus, radio and television, consulting, and similar non-instructional services to particular sectors of the community.

<b>KFS Code</b>	<b>Higher Education Function Name</b>
32OS	Community Service
33OS	Cooperative Extension

## **Academic Support**

The academic support classification includes expenses incurred to provide support services for the institution's primary programs of instruction, research, and public service.

Ancillary Support 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 those functions.

<b>KFS Code</b>	<b>Higher Education Function Name</b>
41LB	Libraries
42OA	Museums
43OA	Audiovisual Services
44DA	IT Support
45DA	Department Administration - Ancillary Support
46DA	Academic Administration
47DA	Course Development
48DA	Personnel Development

## **Student Services**

The student services classification includes expenses incurred for offices of admissions and the registrar and activities that, as their primary purpose, contribute to students' emotional and physical well-being and intellectual, cultural, and social development outside the context of the formal instruction program.

<b>KFS Code</b>	<b>Higher Education Function Name</b>
51SS	Student Services – Administration
52SS	Student Services – Social/Cultural Development
53SS	Student Services – Counseling
54SS	Student Services – Financial Aid
57ID	College Work Study Program
58SS	Student Services – Recruitment/Admission

## **Auxiliary Services**

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 related 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 a self-supporting activity.

<b>KFS Code</b>	<b>Higher Education Function Name</b>
55OA	Other Institutional Activities – Student Auxiliary
56OA	Other Institutional Activities - Athletics

## **Institutional Support**

The institutional support classification includes expenses for central, executive-level activities concerned with management and long-range planning for the entire institution.

<b>KFS Code</b>	<b>Higher Education Function Name</b>
61GA	General Administration – Executive Management
62GA	General Administration – Fiscal Operations
62SA	Institutional Support – Sponsored Project Administration
63GA	General Administrative Services
64GA	General Administration – Logistical Services
67OA	Other Institutional Activities – Public Relations

## **Operation & Maintenance of Plant**

The operation and 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.

<b>KFS Code</b>	<b>Higher Education Function Name</b>
65OM	Operation & Maintenance – Property and Plant
69OM	Operation & Maintenance – Security and Safety

## **Scholarships and Fellowships**

The scholarships and fellowships classification includes expenses for scholarships and fellowships—from restricted or unrestricted funds—in the form of grants that neither require the student to perform service to the institution as consideration for the grant, nor require the student to repay the amount of the grant to the funding source. In public institutions, they may result from selection by the institution or from an entitlement program. .

<b>KFS Code</b>	<b>Higher Education Function Name</b>
81ID	Fellowships
82ID	Scholarships