

What is a Program Code?

The Program code is the fourth element of the University's Chart of Accounts (FOAP). It is four digits long and is intended to classify expenses and revenues as defined by the *purpose of your Unit or Grant*.

Examples of common difficulties when selecting a Program code:

- You belong to a faculty and are buying a new chair for a member of the faculty's administrative staff. You are tempted to use Program 1300 Administration Expenses, but really you should charge Program **1100 Academic Expenses**. The reason for this is the following: although your expense is for administrative staff use, you are part of an academic faculty, not an administrative unit.
- You're uncertain of the Program code that should be used with your Account code. When using an expense Account (6xxxxxx, 7xxxxx or 81xxxx), you should always use an expense Program and when using a revenue Account (5xxxxx or 82xxxx) you should always use a revenue Program. If you are unsure, please contact your Budget or Grant accountant.

How do I know which Program Code to use?

Ask yourself: Am I coding a revenue or an expense? Here are some helpful hints to guide you:

Revenue

All revenue items use Program code **0000**.

The only exception to this rule is for Non-degree Tuition through Extended Education.

If you need assistance, contact Aurora Finance (480-1001, Aurora_Finance@umanitoba.ca) for the proper Program code.

Expense

If charging an expense to an Operating Fund (begins with 11 or 12), ensure that the Program code used reflects your unit. An exception to this rule is the Operating Research Grants/Development Funds, which use Program code **1150 Non-Sponsored Research Expenses**.

If charging an expense to a grant or special purpose fund (begins with 3), ensure that the Program code reflects the type of grant.

Please see below for a breakdown of all existing Funds and the Program general rule that applies to each type.

Fund Begins With	Fund Type	Fund Type Description	Who Can Use?	General Program Rule for Expenses
1	10	General Funds	All Units	Use Organization code to determine*
	10 Sub Fund 1290	Operating Research Development	All Units	Program 1150
	11	Internally Restricted	All Units	Use Organization code to determine*
	1M	Provisions Fund	Financial Services	Program 1000 or 4000
	1S	Future Revenues	Financial Services	Program 4500

Fund Begins With	Fund Type	Fund Type Description	Who Can Use?	General Program Rule
2	21	Trust, Endowment & Trust Spending	Treasury Services	Program 5000
	29	Staff Benefits	Staff Benefits Office	Program 8000
3 **	28	Special Purpose	All Units	Program 2200
	30	Research Fund	All Units	Program 2000
	30 Sub Fund 3030	IOF / CFI Operating	All Units	Program 2015
	94	Investment in Capital	All Units	Program 6015
4	41	Ancillary Services	Ancillary Services	Program 3000
6	61	Trust & Endowment	Treasury Services	Program 7000
8	81	Pension Funds	Staff Benefits Office	Program 9000
9 **	94	Investment in Capital	Financial Services, Physical Plant	6000 Program series
	99	Bank Fund	Financial Services	No Program