

What is the difference between an expenditure function code and an expenditure type?

The expenditure function is the overall purpose for which a project exists. It is an attribute assigned to the project when it is created. In their financial statements, public institutions are required to classify expenditures by function. The following functional classifications are derived from the Financial Accounting and Reporting Manual for Higher Education. For a complete list of expenditure function codes, click [here](#).

- Instruction
- Research
- Public Service
- Academic Support
- Student Services
- Institutional Support
- Operation and Maintenance of Plant
- Scholarships and Fellowships
- Auxiliary Enterprises
- Hospitals
- Independent Operations

Expenditure Type is the Integrated System term for the FAS object code. It lives in the Grants Accounting application and is a text value, e.g. equipment, lab supplies, faculty salaries. It represents the "E" segment of the PTAE0 and is a part of every PTAE0 transaction. For a complete list of expenditure types, run the Expenditure Type List of Values report under the GA_Reference Reports workbook in Discoverer [link](#).