

1.0	<p>Instruction. (NACUBO and OMB Circular A-21) This category includes all activities that are part of an institution’s instructional program. Included are credit and noncredit courses for academic, vocational, and technical instruction; remedial and tutorial instruction; regular, special, and extension sessions; and community education. Includes departmental research and sponsored instruction.</p>
2.0	<p>Organized/Sponsored Research. (NACUBO and OMB Circular A-21) This category should include all activities specifically organized and separately budgeted to produce research outcomes, whether commissioned by an agency external to the institution or separately by an organizational unit within the institution.</p>
3.0	<p>Public Service. (NACUBO) (For OMB Circular A-21, these activities would be identified as Other Institutional Activity (OIA) and Other Sponsored Activity (OSA) as identified in an institution’s financial accounting system.) This category includes identified activities that are established primarily to provide noninstructional services beneficial to individuals and groups external to the institution. Examples:</p>
	<p><i>Community Services</i> <i>Cooperative Extension Services</i> <i>Public Broadcasting Services</i></p>
4.0	<p>Academic Support. (NACUBO) This category includes support services for the institution’s primary missions: instruction, research, and public service. Examples:</p>
	<p><i>Libraries</i> <i>Museums and Galleries</i> <i>Educational Media Services</i> <i>Academic Computing Services</i> <i>Ancillary Support</i> <i>Academic Administration</i> <i>Academic Personnel Development</i> <i>Course and Curriculum Development</i></p>
4.0	<p>Academic Service. (Circular A-21)</p>
	<p>4.1 Libraries—Official and organized central and branch libraries.</p> <p>4.2 Departmental Administration—Includes all activities directly supporting Deans and Department Chairs.</p> <p>4.3 Museums and Galleries—Usually included in a functional category of Other Institutional Activity (OIA). Check institution’s financial accounting system for correct function identification.</p>
5.0	<p>Student Services. (NACUBO and Circular A-21) This category should include admissions and registrar offices and those activities whose primary purpose is to contribute to the student’s emotional and physical well-being and to his or her intellectual, cultural, and social development outside the context of the formal instructional program. Examples:</p>

	<p><i>Student Services Administration</i> <i>Social and Cultural Development</i> <i>Counseling and Career Guidance</i> <i>Financial Aid Administration</i> <i>Student Admissions</i> <i>Student Records</i> <i>Student Health Services</i></p>
6.0	<p>Institutional Support. (NACUBO) This category includes 1) central executive-level activities concerned with management and long-range planning of the entire institution, such as the governing board, planning and programming, and legal services; 2) fiscal operations, including the investment office; 3) administrative data processing; 4) employee personnel and records; 5) logistical activities that provide procurement, storerooms, printing, and transportation services to the institution; 6) support services to faculty and staff that are not operated as auxiliary enterprises; and 7) activities concerned with community and alumni relations, including development and fundraising. Examples:</p>
	<p><i>Executive Management</i> <i>Fiscal Operations</i> <i>General Administration and Logistical Services</i> <i>Administrative Computing Services</i> <i>Public Relations/Development</i></p>
6.0	<p>Institution Support. (Circular A-21)</p>
	<p>6.1 General Administration</p> <p><i>Executive Management</i> <i>Fiscal Operations</i> <i>General Administration and Logistical Services</i> <i>Administrative Computing Services</i></p> <p>6.2 Public Relations/Development/Alumni Affairs (Usually included in Other Institutional Activity (OIA))</p> <p>6.3 Sponsored Projects Administration</p> <p><i>Grants and Contracts Administration</i> <i>Grants and Contracts Accounting</i> <i>Research Compliance Office</i> Check institution's financial accounting system for other units identified as sponsored projects administration</p>
7.0	<p>Operation and Maintenance of Plant. (NACUBO and Circular A-21) This category should include the operation and maintenance of physical plants for all institutional activities, including auxiliary enterprises and independent operations. Examples:</p>

	<i>Physical Plant Administration</i> <i>Building Maintenance</i> <i>Custodial Services</i> <i>Safety</i> <i>Security</i> <i>Space Management</i> <i>Occupational Health</i> <i>Utilities</i> <i>Landscape and Grounds</i> <i>Major Repairs and Renovation</i>
8.0	This category includes Scholarships and Fellowships but is not used in facilities. (NACUBO)
9.0	Auxiliary Enterprises. (NACUBO) An auxiliary enterprise is an entity that exists to furnish goods or services to students, faculty, or staff, and that charges a fee directly related to, although not necessarily equal to, the cost of the goods or services. This also includes Division I Intercollegiate Athletics.
10.0	Independent Operations. (NACUBO) This category includes those operations that are independent of, or unrelated to, the primary missions of the institution but that may enhance these activities. This category is generally limited to major federally funded research and development centers such as the Johns Hopkins Applied Physics Laboratory.
11.0	Hospitals. (NACUBO) This category includes patient care operations of the separately organized and budgeted hospital, including nursing and other professional services, general services, administrative services, fiscal services, etc., that are included within the organized hospital.
12.0	Service Center. (Circular A-21) An operation that provides a service or product or a group of services or products for a fee to users principally within the institutional community. The services may range from highly specialized to typical or necessary functions. Often they could not be provided as effectively or efficiently if provided by external sources. A service center develops a rate for the service activity based on actual incurred costs and charges users based on actual usage.
13.0	Unoccupied Space. (Supplemental Category) Space that at the time of the inventory is either vacant (not assigned to any faculty or staff members) or under renovation.

NACUBO Codes Descriptions (Tatyana)

Instruction - This category includes all activities that are part of **an institution's instructional program**. Included are credit and noncredit courses for academic, vocational, and technical instruction; remedial and tutorial instruction; regular, special, and extension sessions; and community education. Includes departmental research and sponsored instruction.

Research - These are activities or functions organized to produce research and achieve **specific research goals or developing training programs that are not course and curriculum development**. This activity includes externally funded research or research funded from unrestricted funds that is accounted for and budgeted separately

Public Service - Public Service projects are those projects that are designed to directly benefit a segment of the public and whose main aim is to **enrich, educate, or improve the health or general well-being of people within that segment and not to measure the effectiveness of the project itself**. A project whose main aim is to measure the effectiveness of a project designed to benefit a group of people would be considered Organized Research

Academic Support - Academic Support includes **activities that support services for the primary functions of instruction, research, and public service**. This classification should be used to **support academic administration and separately budgeted course and curriculum development**. Includes the preservation, display or retention of educational materials and media, and services provided to the primary academic mission such as media and audio-visual services, curriculum development, and academic support. It includes: the retention, preservation, and exhibition of historical materials, art objects, and scientific displays - for example, museums and galleries; the provision of services that directly assist the academic functions of the institution, such as demonstration schools associated with a department, school, or college which provide a mechanism through which students can gain practical experience; media such as audiovisual services and technology such as academic computing support; separately budgeted support for academic personnel development (including professional conferences), course and curriculum development, and formal academic counseling activities

Student Services - Covers expenses related to **student activities outside the classroom**. Includes admissions, counseling, financial aid administration, and student organizations.

Institutional Support - Covers **central administration and general expenses**. Includes executive management, legal services, fiscal operations, and HR.

Operation & Maintenance of Plant - **Covers costs for maintaining campus buildings and infrastructure. Includes utilities, repairs, security, and custodial services**

Scholarships and Fellowships - These are activities or functions that **provide fellowships**. This category includes students awards that are recorded as expense instead of reduction to Tuition & Fees, as in the case of Discounts & Allowances. **Includes tuition & fee waivers, grants-in-aid, and trainee stipends**. These are activities or functions that provide support for educational and training programs generally within the institution.

Fellowships provided to support research or for research training should be classified as Organized Research.

Auxiliary Enterprises - Self-supporting operations, including residence halls, dining services, and bookstores.