

## **NACUBO Function Titles and Definitions**

University expenditures are recorded by functions established by the National Association of College and University Business Officers (NACUBO) for higher education operating activity.

### **Academic Support**

The academic support category includes activities that provide support services for the University's primary missions: instruction, research, public service, and economic development. It includes departmental administration, libraries, museums, educational media services, academic computing support, academic administration, academic personnel development, and course and curriculum development.

### **Auxiliary Enterprises**

Auxiliary enterprises are operations that provide goods or services to students, faculty, or staff and that charges a fee for those services, including food service, residence halls, bookstores, student unions, and intercollegiate athletics.

### **Institutional Support**

The institutional support category includes central, executive-level activities concerned with the management and long-range planning for the entire University, as opposed to support of specific programs or units. This includes University or campus-wide executive management (governing board, planning, programming, legal functions), fiscal services (investment, financing, business, audit functions), general administrative and logistical services (human resources, space management, procurement, parking, communications, stores, printing/photographic, safety functions), administrative computing services, and constituency relations (community, alumni, governmental, fund raising relations).

### **Instruction**

The instruction category includes activities that are part of the University's instruction program to communicate educational content for credit and non-credit courses, including general academic, vocational/technical, special session, community education and preparatory/remedial activity. This category excludes academic program administration (e.g. academic deans), except where instructional activities constitute an important role of the administrator.

### **Operation and Maintenance of Plant**

The operation and maintenance of plant category includes expenditures of current operating funds for the operation and maintenance of physical plant. It includes plant administration, building and grounds maintenance, preservation and protection of the University's physical plant, custodial services, and utilities, exclusive of auxiliary enterprises, hospitals, and independent operations.

### **Public Service**

The public service category includes activities established primarily to provide non-instructional services which are beneficial to individuals and groups external to the University. It includes such services as cooperative extension service, community service, and public broadcasting services.

### **Research**

The research category includes activities specifically organized to produce research outcomes whether commissioned by an agency external to the University or separately budgeted by an organizational unit within the University. This category would include expenses for scientific, technical, and humanistic investigation. It includes institutes and research centers as well as individual and/or project research.

### **Scholarships and Fellowships**

The scholarships and fellowships category includes outright grants to students selected by the University or from an entitlement program and financed from current funds, restricted or unrestricted, including trainee stipends (if enrolled in formal course work), prizes, and awards. Recipients of grants are not required to perform service to the University or expected to repay the award amount.

### **Student Services**

The student services category includes activities for offices of admissions and the registrar and activities with the primary purpose of contributing to the student's emotional and physical well-being and intellectual, cultural, and social development outside the context of the formal instructional program. It includes student services administration, social and cultural development (intramural athletics, student newspapers, student organizations), counseling and career guidance, financial aid administration, student health services, and student admissions and records.