

Expense Purpose Codes ^[1]

The National Association of College and University Business Officers (NACUBO) has established function codes to standardize reporting of expenditures by higher education institutions.

1100 - INSTRUCTION

All activities that are part of an institution's instruction program. Expenditures for credit and noncredit courses; academic vocational, and technical instruction; remedial and tutorial instruction; and regular, special, and extension sessions should be included.

In addition, departmental research and public service activities that are not separately budgeted should be included in this classification. This category excludes expenditures for academic instruction when the primary assignment is administration—for example, academic deans.

1150 - INSTRUCTION CAPITAL

Revenue given for capital projects related to Instruction.

1200 - RESEARCH

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 these conditions, expenditures for individual and/or project research as well as that of institutes and research centers. This category 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 category under the circumstances described. Expenditures for departmental research that are separately budgeted for research are included in this category. However, the research category does not include expenditures for departmental research that are not separately budgeted; such expenditures are included in the instructional category (1100 - Instruction). Separately budgeted for the purpose of classifying the activity as organized research should ordinarily require the following: an application for a sponsored project, a review, selection and award of a project, and a specific research project with a specific scope of work.

1250 - RESEARCH CAPITAL

Revenue given for capital projects related to Research.

1300 - PUBLIC SERVICE

Activities established primarily to provide noninstructional services beneficial to individuals

and groups external to the institution. These activities include community service programs (excluding instructional activities) and cooperative extension services. Included in this category are conferences, institutes, general advisory services, reference bureaus, radio and television, consulting, and similar noninstructional services to particular sectors of the community.

1350 - PUBLIC SERVICE CAPITAL

Revenue given for capital projects related to Public Service.

1400 - ACADEMIC SUPPORT

Support services for the institution's primary missions: instruction, research, public service, and health services. It includes the retention, preservation, and display of educational materials, for example, libraries, museums, and galleries; the provision of services that directly assist the academic functions of the institution, such as demonstration schools associated with a school, or college of education; media such as audio-visual services and technology such as computing support; academic administration (including academic deans but not department chairpersons) and personnel development providing administration support and management direction to the three primary missions (instruction, research, public service, health services); and separately budgeted support for course and curriculum development.

1450 - ACADEMIC SUPPORT CAPITAL

Revenue given for capital projects related to Academic Support.

1500 - STUDENT SERVICES

Offices of admissions and the registrar and activities with the primary purpose of contributing to students' emotional and physical well-being and intellectual, cultural, and social development outside the context of the formal instruction program. It includes student activities, cultural events, student newspapers, intramural athletics, student organizations, intercollegiate athletics (if the program is not operated as an essentially self-supporting activity), counseling and career guidance (excluding informal academic counseling by the faculty), student aid administration, and student health service (if not operated as an essentially self-supporting activity).

1550 - STUDENT SERVICES CAPITAL

Revenue given for capital projects related to Student Services.

1600 - INSTITUTIONAL SUPPORT

Whether campus and system, central executive-level activities concerned with management and long-range planning for the entire institution, such as the governing board, planning and programming, and legal services; fiscal operations, including the investment office; administrative data processing; space management; employee personnel and records; logistical activities that provide procurement, storerooms, safety, security, printing, and transportation services to the institution; support services to faculty and staff that are not

operated as auxiliary enterprises; and activities concerned with community and alumni relations, including development and fund raising.

1650 - INSTITUTIONAL SUPPORT CAPITAL

Revenue given for capital projects related to Institutional Support.

1700 - OPERATION AND MAINTENANCE OF PLANT

Current operating funds for the operation and maintenance of the physical plant, in all cases net of the amount charged to auxiliary enterprises. It includes operations established to provide services and maintenance related to grounds and facilities. Also included are utilities, fire protection, property insurance, and similar items. It does not include expenditures made from the institutional plant fund accounts.

1750 - OPERATION OF PLANT CAPITAL

Revenue given for capital projects related to Operation and Maintenance of Plant.

1800 - STUDENT AID

Scholarships (from restricted or unrestricted current funds) in the form of grants to students, resulting from selection by the institution or from an entitlement program. The category also includes trainee stipends, prizes, and awards. Trainee stipends awarded to individuals who are not enrolled in formal course work should be charged to instruction, research, public service, or health services.

When services are required in exchange for financial assistance, as in the College Work-Study program or Fellowships, charges should be classified as expenditures of the organizational unit to which the service is rendered. Aid to students in the form of tuition or fee remissions also should be included in this category. However, remission of tuition or fees granted because of faculty or staff status, or family relationship of students to faculty or staff, should be recorded as staff benefit expenditures in the appropriate functional expenditure category.

1900 - HEALTH SERVICES

Patient care operations of the university, including professional services, general services, administrative services, fiscal services, and charges for physical plant operations and institutional support. Also included are other direct and indirect costs, whether charged directly as expenses or allocated as a proportionate share of costs of other organizational units. Expenditures for activities that take place within the hospital, but that are categorized more appropriately as instruction or research, are excluded from this category and accounted for in the appropriate categories.

1950 - HEALTH SERVICES CAPITAL

Revenue given for capital projects related to Health Services.

2000 - AUXILIARY ENTERPRISES

An auxiliary enterprise exists to furnish goods or services to students, faculty, or staff, 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 as an essentially self-supporting activity, whether categorized as a TABOR enterprise or not. Examples are residence halls, food services, intercollegiate athletics, faculty clubs, faculty and staff parking, and faculty housing. Student health services, when operated as an auxiliary enterprise, also are included. The general public may be served incidentally by auxiliary enterprises. Certain Health Services, although they may serve students, faculty, or staff, are classified separately because of their financial significance.

The auxiliary enterprise category includes all expenditures relating to the operation of auxiliary enterprises, including expenses for operation and maintenance of plant and institutional support. Also included are other direct and indirect costs, whether charged directly as expenses or allocated as a proportionate share of costs of other organizational units

2100 - INTERNAL SERVICE UNITS

A subset of auxiliary enterprises, internal service centers exists to furnish goods or services to other organizational units and charges a fee directly related to, although not necessarily equal to, the cost of the goods or services. These centers are managed as an essentially self-supporting activity, whether categorized as a TABOR enterprise or not. Examples are telecommunications, copier centers, and college stores. The general public will only be served incidentally.

2200 - OTHER

Classification is only used for fiscal clearing activities not for organizational units.

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