



NACUBO Purpose Code Definitions

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

Auxiliary Enterprises

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

Institutional Support

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

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.

Operation & Maintenance of Plant

Covers costs for maintaining campus buildings and infrastructure. Includes utilities, repairs, security, and custodial services

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

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

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.

Student Services

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