NACUBO – FUNCTIONAL CATEGORIES

1.0	**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.
2.0	**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.
3.0	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:
	Community Services *Cooperative Extension Services* *Public Broadcasting Services*
4.0	**Academic Support.** (NACUBO) This category includes support services for the institution's primary missions: instruction, research, and public service. Examples:
	Libraries *Museums and Galleries* *Educational Media Services* *Academic Computing Services* *Ancillary Support* *Academic Administration* *Academic Personnel Development* *Course and Curriculum Development*
4.0	**Academic Service.** (Circular A-21)
	4.1 Libraries—Official and organized central and branch libraries. **4.2** Departmental Administration—Includes all activities directly supporting Deans and Department Chairs. **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.
5.0	**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:
	Student Services Administration *Social and Cultural Development* *Counseling and Career Guidance* *Financial Aid Administration* *Student Admissions* *Student Records* *Student Health Services*
6.0	**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:
	Executive Management *Fiscal Operations* *General Administration and Logistical Services*

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	Administrative Computing Services *Public Relations/Development*
6.0	**Institution Support.** (Circular A-21)
	6.1 General Administration *Executive Management* *Fiscal Operations* *General Administration and Logistical Services* *Administrative Computing Services* **6.2** Public Relations/Development/Alumni Affairs (Usually in Other Institutional Activity (OIA)) **6.3** Sponsored Projects Administration *Grants and Contracts Administration* *Grants and Contracts Accounting* *Research Compliance Office* Check institution's financial accounting system for other units identified as sponsored projects administration
7.0	**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:
	Physical Plant Administration *Building Maintenance* *Custodial Services* *Safety* *Security* *Space Management* *Occupational Health* *Utilities* *Landscape and Grounds* *Major Repairs and Renovation*
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.

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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.
NOTE:	OMB Circular A-21 requires the long form (detailed information) to be completed for institutions receiving over $10 million from the federal government for grants and contracts and requires such institutions to apply for a Facilities and Administration Rate.

NACUBO	**OMB CIRCULAR A-21**	
Major function	**Subcategory**	**Subcategory**
♣ **Instruction**	• General academic instruction • Vocational/technical instruction • Special session instruction • Community education • Preparatory/remedial instruction	• All teaching and training (except research training) • Vocational teaching • Technical teaching • Departmental research • Sponsored instruction and training
♣ **Research**	• Institutes and research centers • Individual and project research	• Sponsored research • Research training • University research
♣ **Public service**	• Community services • Cooperative extension • Public broadcasting	
♣ **Academic service/ support**	• Libraries • Museums and galleries • Educational media services • Academic computing services • Ancillary support • Academic administration • Academic personnel development • Course and curriculum development	• Libraries • Departmental administration
♣ **Student services**	• Student services administration • Social and cultural development • Counseling and career guidance • Financial aid administration • Student admissions • Student records • Student health services	• Student services administration • Social and cultural development • Counseling and career guidance • Financial aid administration • Student admissions • Student records • Student health services
♣ **Institutional support**	• Executive management • Fiscal operations • General administrative and logistical services • Administrative computing services • Public relations/development	• Executive management • Fiscal operations • General administrative and logistical services • Administrative computing services

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		• Sponsored projects administration
♣ **Operation and maintenance of plant**	• Physical plant administration • Building maintenance • Custodial services • Utilities • Landscaper and grounds • Major repairs and renovations	• Physical plant administration • Building maintenance • Custodial services • Utilities • Landscaper and grounds • Major repairs and renovations
♣ **Other sponsored activities**		• Sponsored health service • Sponsored community service programs

♣ **Other institutional activities**		• All activities except:
		  ○ Instruction, departmental research, organized research, other sponsored activities
		  ○ F&A cost activities
		  ○ Specialized service facilities
		• Residence halls
		• Dining halls
		• Hospitals and clinics
		• Student union
		• Intercollegiate athletics
		• Bookstores
		• Faculty housing, student apartments, guest houses
		• Chapels
		• Theaters
		• Public museums
		• Other similar auxiliary enterprises

♣ **Scholarships and Fellowships (not used in facilities inventory)**		
♣ **Auxiliary enterprises**	• Provides goods and services for a fee to students, faculty, and staff • Intercollegiate athletics	
♣ **Hospitals**	• Patient care operations of a separately organized and budgeted hospital	
♣ **Service Centers**		• An operation that provides services or products for a fee to users principally within the institutional community

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