



NACUBO Program Code Descriptions

The National Association of College & University Business Officers (NACUBO) program codes (expenditure categories), adopted by higher education for grouping budget and expenditures:

| NACUBO Program Code | DEFINE Element |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Instruction | 02 - INSTRUCTION 03 - INSTRUCTION - BASIC SCIENCES <i>(not used)</i> 04 - INSTRUCTION - CLINICAL SCIENCES <i>(not used)</i> 05 - INSTRUCTION - OTHER <i>(not used)</i> |
| <i>Description: All expenditures for activities that are part of an institution's instruction program. This includes: credit and noncredit courses, academic, vocational, technical instruction, remedial, special and extension sessions.</i> | |
| Research | 06 - RESEARCH 07 - RESEARCH - BASIC SCIENCES <i>(not used)</i> 08 - RESEARCH - CLINICAL SCIENCES <i>(not used)</i> 09 - RESEARCH - OTHER <i>(not used)</i> |
| <i>Description: All expenditures for activities specifically organized to produce research outcomes. This includes institutes and research centers, and individual and project research.</i> | |
| Public Service | 12 - PUBLIC SERVICE |
| <i>Description: All expenditures for activities established to primarily provide non-instructional services beneficial to individuals and groups external to the institution. This includes community, cooperative extension, and public broadcasting services.</i> | |
| Academic Support | 14 - ACADEMIC SUPPORT |
| <i>Description: Expenditures to primarily provide support services for the institution's primary missions (instruction, research, public service). This includes: Libraries, Educational media services, Academic computing support, Ancillary support, Academic administration, Museums & Galleries, Educational Media Services, and Course and curriculum development.</i> | |
| Student Services | 16 - STUDENT SERVICES |
| <i>Description: Expenditures for 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 instruction program. This includes: admissions, registrar, cultural events, intramural athletics, counseling and career guidance, financial aid administration, student services information technology, student records, student organizations, student aid administration, student media, and student health service (if not self-supporting, e.g. subsidized by general funds.)</i> | |
| Institutional Support | 20 - INSTITUTIONAL SUPPORT |
| <i>Description: Includes expenditures for central executive-level activities concerned with management and long-range planning of the entire institution, fiscal operations, administrative data & information processing, HR/ personnel, and support services to faculty and staff.</i> | |
| Operation and Maintenance of Plant | 22 - OPERATION & MAINTENANCE OF PLANT |
| <i>Description: All expenditures of current operating funds for the operation and maintenance of physical plant. Includes: Physical plant administration, Building maintenance, Custodial services, Utilities, Landscape and grounds maintenance, Safety and Security, Logistical Services, Operation & Maintenance Information Technology. Major repairs and renovations.</i> | |
| Scholarships and Fellowships | 48 - SCHOLARSHIPS AND FELLOWSHIPS |
| <i>Description: Expenditures for scholarships and fellowships in the form of grants to students, resulting either from selection by the institution or from an entitlement program.</i> | |
| Auxiliary Enterprises | 70 - AUXILIARY ENTERPRISES 72 - HOUSING & FOOD SERVICE 74 - STUDENT HEALTH CENTER 78 - INTERCOLLEGIATE ATHLETICS FOR MEN 79 - INTERCOLLEGIATE ATHLETICS FOR WOMEN 80 - TEXAS UNION 82 - STUDENT SERVICES FEES 84 - OTHER AUXILIARY |
| <i>Description: Includes expenditures for activities primarily intended to furnish services to students, i.e., Student Health Service, Bookstore, Residence Halls. Also includes activities intended to provide a service to the faculty and/or staff. Intercollegiate activities are included as Auxiliary Enterprises.</i> | |