NACUBO	Description	Description Detail
Program Code	· ·	·
AXXXX	Instruction	Credit and noncredit courses; academic vocational, and technical instruction; remedial and tutorial instruction; and regular, special, and extension sessions Departmental research and public service that are not separately budgeted Department chairpersons and administrators for whom instruction is an important role Open university, short courses, and home study activities falling within this classification and offered for credit. Formally organized and/or separately budgeted instructional activities (offered either for credit or not for credit) that are carried out during a summer session, interim session, or other period not common with the institution's regular term. Formally organized and/or separately budgeted instructional activities that do not generally result in credit toward any formal postsecondary degree or certificate. Noncredit instructional offerings carried out by the institution's extension division as well as noncredit offerings that are part of the adult education or continuing education program. Activities associated with programs leading toward a degree or certificate at a level below the higher education level, such as adult basic education Formally organized and/or separately budgeted instructional activities that give students the basic knowledge and skills required by the institution before they can undertake formal academic course work leading to a postsecondary degree or certificate. (Generally are termed preparatory, remedial, developmental, or special educational services.)
BXXXX	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. Individual and/or project research as well as that of institutes and research centers. Departmental research that is separately budgeted for research is included in this category. Research activities that are part of a formal research organization created to manage a number of research efforts.
CXXXX	Public Service	Activities established primarily to provide non-instructional services beneficial to individuals and groups external to the institution. 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 non-instructional services to particular sectors of the community. Public broadcasting services operated outside the context of the institution's instruction, research, and academic support programs.
DXXXX	Academic Support	Support services for the institution's primary missions: instruction, research, and public service. Libraries, museums, and galleries. Demonstration schools associated with a department, school, or college of education. Audio-visual services Computing support Academic administration (including academic deans but not department chairpersons) Personnel development providing administration support and management direction to the three primary missions (instruction, research, public service). Academic deans (including deans of research, deans of graduate schools, and college deans) Formally organized and/or separately budgeted academic advising. Sabbaticals, faculty awards, and organized faculty development programs.

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NACUBO	Description	Description Detail
Program Code		
EXXXX	Student Services	Student activities, 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).
		Offices of admissions and the registrar.
		Office of enrollment management.
		Counseling and Career Guidance
		Financial Aid Administration
		Student Admissions
		Student Records
		Student Health Services (that are not self-supporting; health services that are self-supporting are reported as
		auxiliary enterprises)
FXXXX	Institutional Support	Central executive-level activities concerned with management and long-range planning for the entire
		institution.
		Governing board, president, chief academic officer, chief business officer, chief student affairs officer, and
		chief development officer
		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.
1		Accounting office, bursars office, and internal and external audits.
		Personnel administration, space management, purchase and maintenance of supplies and materials, campuswide
		communication and transportation services, general stores, printing shops, and safety services
		Alumni, institution-wide development and fund raising.
		Unallocated interest expense
GXXXX	Physical Plant	Operation and maintenance of the physical plant, in all cases net of the amount charged to auxiliary
		enterprises, hospitals, and independent operations. It includes all expenditures for operations established to
		provide services and maintenance related to grounds and facilities. Also included are utilities, safety protection, fire protection,
		property insurance, and similar items.
		Physical Plant Administration
		Building Maintenance
		Custodial Services
		Utilities
		Landscape and Grounds Maintenance
		Major Repairs and Renovations
HXXXX	Scholarships &	Scholarships and fellowships – from restricted or unrestricted current funds-in the form of grants to students,
	Fellowships	resulting from selection by the institution or from an entitlement program.
		Trainee stipends, prizes, and awards.
		Aid to students in the form of tuition or fee remissions also should be included in this category.
		Grants-in-aid, trainee stipends, tuition and fee waivers, and prizes.
IXXXX	Auxiliary Funds	Residence halls, food services, intercollegiate athletics (only if essentially self-supporting), college stores,
		faculty clubs, faculty and staff parking, and faculty housing.
		Student health services, when operated as an auxiliary enterprise, also are included.

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