Function codes are a combination of NACUBO functional categories and Code of Federal Regulation classifications. These Federal regulations are commonly referred as the Uniform Guidance (UG). The NACUBO functions are expense classifications established and defined by the National Association of College and University Business Officers used to report expenses in financial statements. UG classifications are expense categories established for the purpose of calculating indirect cost rates on sponsored programs. The function codes below are used by the University of Texas at Dallas.

**Instruction**
101 – Instruction

**Research**
201 – Departmental Research
202 – Organized Research – On-campus
203 – Organized Research – Off-campus

**Public Service**
304 – Public Service – Other Sponsored Projects
305 – Public Service – Other Institutional Activities

**Academic Support**
401 – Academic Support – Instruction
405 – Academic Support – Other Institutional Activities
416 – Academic Support – Deans/Departmental Administration
494 – Academic Support – Specialized Service Facilities

**Libraries**
518 – Libraries

**Student Services**
605 – Student Services – Other Institutional Activities
615 – Student Services
694 – Student Health Service Center

**Institutional Support**
705 – Institutional Support – Other Institutional Activities
711 – Institutional Support – OMP, Non-building related
713 – Institutional Support – General Administration
794 – Institutional Support – Central Support Services

**Operation and Maintenance of Plant**
810 – OMP – Building Related
811 – OMP – Non-building related

**Scholarships and Fellowships**
997 – Scholarships and Fellowships

**Not Applicable & Auxiliary Enterprises**
000 – Not Applicable
005 – Auxiliary Enterprise
Instruction

The instruction category includes expenses for all activities that are part of an institution’s instruction program. Instruction includes expenses for credit and noncredit courses; academic, vocational, and technical instruction; remedial and tutorial instruction; regular, special, and extension sessions. Expenditures for departmental research and public service that are not separately budgeted and accounted for are included as instruction. The category can also include expenditures for formally organized and/or separately budgeted instructional information technology.

The Instruction category does not include expenditures for academic administration when the primary assignment is administration – for example, academic deans. See Academic Support for more information.

The instruction category includes the following function codes:

101 – Instruction

All teaching and training activities of the University, whether they are offered for credits toward a degree, certificate, or on a non-credit basis, and whether they are offered through regular academic departments or separate divisions, such as a summer school division, an extension division, or athletics. Informal research activities are also classified within instruction. Informal research is research that is not separately budgeted and accounted for or has not been specifically organized to produce research outcomes.

Research

The research category includes all expenditures for activities specifically organized to produce research outcomes, whether commissioned by an agency external to the University (Sponsored Research) or separately budgeted and accounted for by an organizational unit within the University (University Research or Departmental Research). Subject to these conditions, the category includes expenditures for individual and/or project research (research that is managed within academic departments, funded by either a contract, grant, or through a specific allocation of the University’s general resources) as well as that of institutes and research centers (formal research organizations created to manage a number of research efforts). Research can include expenses for formally organized and/or separately budgeted research information technology.

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 non-research sponsored programs, such as community service programs, health service projects, and clinical trials are excluded from this category. See Public Service for more information.
The research category includes the following function codes:

**201 – Departmental Research**

Departmental research means research, development, and scholarly activities that are not sponsored research, but are separately accounted for and budgeted by an organizational unit within the University.


Organized research means all research and development activities of an institution that have been specifically organized to produce research outcomes and are separately accounted for and budgeted. Research and development means all research activities, both basic and applied, and all development activities that are performed by the University. Research is defined as a systematic study directed toward fuller scientific knowledge or understanding of the subject studied. Development is the systematic use of knowledge and understanding gained from research directed toward the production of useful materials, devices, systems, or methods, including design and development of prototypes and processes.

Sponsored research means all research and development activities that are supported by external entities. University research means all research and development activities that are separately budgeted and accounted for under an internal application of institutional funds. Examples may include cost sharing or University funded research through a competitive application and award process.

**Public Service**

The public service category includes expenses for activities established primarily to provide non-instructional services beneficial to individuals and groups external to the University. These activities include community service programs (excluding instructional activities) and cooperative extension services. Examples include conferences, institutes, general advisory services, reference bureaus, radio and television, consultation, testing service, and similar non-instructional services provided to particular sectors of the community. Public service can include expenses for formally organized and/or separately budgeted public service information technology.

The public service category includes the following function codes:

**304 – Public Service – Other Sponsored Projects**

Other sponsored projects are activities that are sponsored by external entities and are not research or institution. This classification represents sponsored public service projects that benefit the public at large or special public sectors such as community and health service programs.
305 – Public Service – Other Institutional Activities

This category provides general services to the community at large or special sectors within the community and is concerned with making available to the public, various resources and unique capabilities that exist within the University.

Academic Support

The academic support category includes expenditures incurred to provide support services for the University’s primary missions of instruction, research, and public service.

Academic support excludes certain expenditures. For example, computing support that is charged directly to operating units within the University. Also excluded is administrative computing support, which is classified as institutional support.

The academic support category includes the following function codes:

401 – Academic Support – Instruction

The provision of services that directly assist the academic functions of the University, such as demonstration schools associated with a department, school, or college of education which provide a mechanism through which students can gain practical experience. This function includes media such as audiovisual services, technology such as academic computing support, and separately budgeted support for course curriculum development and formal academic counseling activities.

405 – Academic Support – Other Institutional Activities

This function includes the collection, preservation, and exhibition of historical materials, art objects, and scientific displays. Examples include museums and galleries.

416 – Academic Support – Deans/Departmental Administration

This category consists of all activities that provide administrative support and management direction to the University’s primary programs. It includes those areas that involve the administrative and supporting services that benefit common or joint departmental activities in academic deans’ offices, academic departments and divisions, and organized research units (i.e. activities that benefit two or more of the following: instruction, research, or public service.)

494 – Academic Support – Specialized Service Facilities

This function includes costs related to Internal Service Provider, Service Center, and Recharge Center activity. Specialized service facilities and similar organizational units are established to serve departments within the University and provide goods and services consistent with the University’s mission.
Libraries

The libraries category includes expenditures for organized activities that directly support the operation of a catalogued or otherwise classified collection (i.e. the general campus’ libraries and department libraries that are centrally operated, staffed, and controlled). These activities include the retention, preservation, and display of education materials.

The libraries category includes the following function codes:

518 – Libraries

This category consists of all activities supporting the operation and maintenance of catalogued or otherwise classified collections. This includes only those libraries officially recognized by the University.

Student Services

The student services category includes expenses incurred for 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 expenses for student activities, cultural events, student newspapers, intramural athletics, student organizations and intercollegiate athletics. This only applies if the program is not operated as an auxiliary enterprise. It also includes counseling and career guidance (excluding informal academic counseling by the faculty). Student aid administration, student records, student health service (if not operated as an auxiliary enterprise), and enrollment management are also included.

Student services can include expenses for formally organized and/or separately budgeted student services information technology.

The student services category does not include the activities of the institution’s chief administrative officer for student affairs, whose activities are institution-wide. See Institutional Support for more information.

The student services category includes the following function codes:

605 – Student Services - Other Institutional Activities (Athletics only)

615 – Student Services

Student services includes offices of admissions and registrar 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 academic program. This includes student activities, cultural events, student newspaper, intramural athletics, student organizations, counseling and career guidance, and student aid administration.
694 – Student Health Service Center

This category consists of expenditures for organized student health services that are not self-supporting. Health services that are self-supporting are reported as auxiliary enterprises.

Institutional Support

The institutional support category includes expenditures for all officers with institution-wide responsibilities, such as the president, chief academic officer, chief business officer, chief student affairs officer, and chief development officer.

Institutional support can be distinguished from academic support by identifying who benefits from the activities. Institutional support activities benefit the entire University, whereas academic support activities benefit only those who participate directly in the University’s primary missions of instruction, research, and public service. See Academic Support for more information.

The institutional support category includes the following function codes:

705 – Institutional Support – Other Institutional Activities

Support services to faculty and staff that are not operated as auxiliary enterprises. This includes activities concerned with community and alumni relations, including development and fund raising. Community relations activities are established to maintain relationships with the general community, the University’s alumni, or other constituents.

711 – Institutional Support – O&M, Non-building Related

Operations and maintenance support activities such as transportation services, space management, general stores, and print shops are included in this category.

713 – Institutional Support – General Administration

This category consists of all activities of general executive and administrative offices that serve or benefit the entire University. Examples include executive offices, such as the chancellor and general counsel; administrative offices, such as human resources, employee records, risk management, and central financial management offices.

This category includes expenditures for central executive-level activities concerned with management and long-range planning of the entire University, such as the governing board, planning and programming operations, and legal.

Offices that charge for their services (i.e. mailing services, copy center, and central animal facility) are excluded from this category. See functions 494 and 794 for more information.
794 – Institutional Support – Central Support Services

This category consists of logistical activities that provide support services to the University as a whole. This includes departments that charge for products and services provided to other University departments and sponsored projects. Examples include mailing services, copy center, and computing/network services.

Operations and Maintenance of Plant

Operations and maintenance of plant includes all expenditures for the administration, supervision, operation, maintenance, preservation, and protection of the University’s physical plant. It includes all expenditures for operations established to provide services and maintenance related to grounds and facilities. Also included are utilities, safety, property insurance, hazardous waste disposal, facility planning and management, and central receiving.

The operations and maintenance of plant category includes the following function codes:

810 – OMP – Building Related

This category includes all activities devoted to the administration, supervision, operation, maintenance, preservation, and protection of the University’s physical plant which can be associated with a specific building.

811 – OMP – Non-building Related

This category includes all activities devoted to the administration, supervision, operation, maintenance, preservation, and protection of the University’s physical plant which cannot be associated with a specific building.

Scholarships & Fellowships

The scholarships and fellowships category includes expenditures for scholarships and fellowships in the form of grants to students, resulting from selection by the institution or from an entitlement program. Recipients of grants are not required to perform service to the University as consideration for the grant, nor are they expected to repay the amount of the grant. This category also includes aid to students in the form of tuition or fee remissions (such as exemptions). However, remissions of tuition or fees granted as a staff benefit should be recorded as an expenditure within the appropriate functional category.

When services are required in exchange for financial assistance, the charges should be classified accordingly with expenditures of the department or organizational unit to which the service is rendered. Examples of financial assistance in exchange for services include work-study programs, teaching assistantships (TA’s), graduate assistantships (GA’s), and research assistantships (RA’s).
The scholarships and fellowships category includes the following subcategories:

**997 – Scholarships & Fellowships**

This category includes expenditures for scholarship and fellowships – from restricted or unrestricted funds – in the form of grants to students, resulting either from selection by the institution or from an entitlement program. It also includes trainee stipends, prizes, and awards.

The category is further defined by the award recipient. **Scholarships** are grants-in-aid, trainee stipends, or prizes to undergraduate students that are not providing services in exchange for student awards. **Fellowships** are grants-in-aid and trainee stipends to graduate students that are not providing services in exchange for student awards.

**Not Applicable (000)**

This category includes balance sheet and revenue transactions only.

**Auxiliary Enterprise (005)**

An auxiliary enterprise exists to furnish goods or services to students, faculty, and staff as individuals and charges a fee directly related to, although not necessarily equal to, the cost of the goods or services. These operations are self-supporting and should generate income at sufficient levels that establish adequate reserves to fund capital and maintenance projects. Although services may be provided to other University departments and the general public, the primary source of revenue is fees charged to students, faculty, and staff. Examples are residence halls, food services, college stores, faculty clubs, and parking.