The University of Texas at Dallas

Function codes are a combination of NACUBO functions and A-21 Classification. The NACUBO functions are expense classifications established and defined by the National Association of College University Business Officers used to report expenses in financial statements. A-21 functions are expense categories established for calculating indirect cost reimbursement rates on sponsored projects for Indirect Cost Proposals. The function codes below are used by the University of Texas at Dallas.

<table>
<thead>
<tr>
<th>Instruction</th>
<th>101 – Instruction</th>
</tr>
</thead>
<tbody>
<tr>
<td>Research</td>
<td>201 – Departmental Research</td>
</tr>
<tr>
<td></td>
<td>202 – Organized Research – On-campus</td>
</tr>
<tr>
<td></td>
<td>203 – Organized Research – Off-campus</td>
</tr>
<tr>
<td>Public Service</td>
<td>304 – Public Service – Other Sponsored Projects</td>
</tr>
<tr>
<td></td>
<td>305 – Public Service – Other Institutional Activities</td>
</tr>
<tr>
<td>Academic Support</td>
<td>401 – Academic Support – Instruction</td>
</tr>
<tr>
<td></td>
<td>405 – Academic Support – Other Institutional Activities</td>
</tr>
<tr>
<td></td>
<td>416 – Academic Support – Deans/Departmental Administration</td>
</tr>
<tr>
<td></td>
<td>494 – Academic Support – Specialized Service Facilities</td>
</tr>
<tr>
<td>Libraries</td>
<td>518 – Libraries</td>
</tr>
<tr>
<td>Student Services</td>
<td>605 – Student Services – Other Institutional Activities</td>
</tr>
<tr>
<td></td>
<td>615 – Student Services</td>
</tr>
<tr>
<td></td>
<td>694 – Student Health Service Center</td>
</tr>
<tr>
<td>Institutional Support</td>
<td>705 – Institutional Support – Other Institutional Activities</td>
</tr>
<tr>
<td></td>
<td>711 – Institutional Support – OMP, Non-building related</td>
</tr>
<tr>
<td></td>
<td>713 – Institutional Support – General Administration</td>
</tr>
<tr>
<td></td>
<td>714 – Institutional Support – Sponsored Projects Administration</td>
</tr>
<tr>
<td></td>
<td>794 – Institutional Support – Central Support Services</td>
</tr>
<tr>
<td>Operation and Maintenance of Plant</td>
<td>810 – OMP – Building Related</td>
</tr>
<tr>
<td></td>
<td>811 – OMP – Non-building related</td>
</tr>
<tr>
<td>Scholarships and Fellowships</td>
<td>997 – Scholarships and Fellowships</td>
</tr>
<tr>
<td>Not Applicable &amp; Auxiliary Enterprises</td>
<td>000 – Not Applicable</td>
</tr>
<tr>
<td></td>
<td>005 – Auxiliary Enterprise</td>
</tr>
</tbody>
</table>
**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. Instruction also includes expenditures for departmental research and public service that are not separately budgeted as well as expenditures for department chairmen in which instruction is still an important role. It can also include expenses 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

The instruction category includes the following function codes:

**101 – Instruction**

All teaching and training activities of an institution, 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.

**Research**

The research category includes all expenses for activities specifically organized to produce research outcomes, whether commissioned by an agency external to the institution (Sponsored Research) or separately budgeted by an organizational unit within the institution (University Research or Departmental Research). Subject to these conditions, the category includes expenses 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 institution’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

The research category includes the following function codes:

**201 – Departmental Research**

Departmental research means research, development, and scholarly activities that are not organized research and consequently, are not separately accounted for and budgeted.
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 a non-Federal entity. 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. The term “separately budgeted and accounted for” refers to the University’s pre- and post-award accounting obligation to propose a budget and provide a final accounting of expenses to the sponsoring agency.

Organized research includes sponsored research and university research. Sponsored research means all research and development activities that are sponsored by Federal and non-Federal agencies and organizations. University research means all research and development activities that are supported by either of the following: committed cost sharing expenditures that directly support externally sponsored research and development; or University funding 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 institution. 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 (OSP) are activities that are sponsored by a third party (either federal or non-federal) that are not research or institution. OSP represents sponsored public service projects that benefit the public at large or special public sectors such as community and health service programs. This category also includes clinical trials (drug studies) and other contract for service activities, and community 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 institution.
**Academic Support**

The academic support category includes expenses incurred to provide support services for the institution’s primary missions: instruction, research, and public service.

Academic support excludes certain of these expenditures – for example, computing support, that are charged directly to the various operating units of the University. Also excludes 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 institution, 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 retention, preservation, and exhibition of historical materials, art objects, and scientific displays – for example, museums and galleries.

**416 – Academic Support – Deans/Departmental Administration**

This category consists of all activities that provide administrative support and management direction for 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, and other sponsored programs.)

**494 – Academic Support – Specialized Service Facilities**

This function includes central animal facility services that consist of the procurement and husbandry of research animals and only those rooms or areas that are solely devoted to such activities should be coded as Specialized Service Facilities.

This includes space where research or instruction/training is conducted using the animals (ex. procedure rooms, operating and recovery rooms, isolation rooms, and quarantine rooms directly related to research protocols. This does not include rooms where animals are simultaneously being housed and use in research). See Research or Instruction
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 campuses’ 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/or maintenance of catalogued or otherwise classified collections of published material (i.e. the general campus libraries and departmental libraries that are centrally operated, staffed, and controlled). 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 essentially self-supporting activity. It also includes counseling and career guidance (excluding informal academic counseling by the faculty in relation to course assignment). Student aid administration, student records and student health service are also included (if not operated as an essentially self-supporting activity), and enrollment management.

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.

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, student aid administration, and student health service. It also includes activities established to provide financial aid and assistance for students such as financial analysis and counseling, work study and student employment, scholarships, loans, grants, and records and collections.

694 – Student Health Service Center

This category consists of health service departments that charge for products and services provided to other University departments and sponsored projects.

Institutional Support

The institutional support category includes expenses 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 institution's primary missions of instruction, research, and public service. See Academic Support

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, and to conduct activities related to development and fund raising.

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

Logistical activities that provide safety, security, and transportation services to the institution.

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 chancellor and general counsel; administrative offices, such as human resources, faculty records, computing services, systems development, risk management; and financial management offices, such as payroll, purchasing services, budget and financial reporting, and financial information services.
This category includes expenditures for 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.

Offices that charge for their services (i.e. mailing services, copy center, and central animal facility) are excluded from this category. See 494 and 794

714 – Institutional Support – Sponsored Projects Administration

This category consists of those organizations established primarily for the administration of sponsored projects institution-wide. (Example: Office of Research)

This excludes administration of sponsored projects at the school level, which should be classified as Departmental Administration. See 416

794 – Institutional Support – Central Support Services

This category consists of logistical activities that provide printing. 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 institution’s physical plant. It includes all expenditures for operations established to provide services and maintenance related to grounds and facilities. Also included are utilities, fire protection, property insurance, and similar items.

It does not include expenditures made from the institutional plant fund accounts.

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 expenses for scholarships and fellowships – from restricted or unrestricted funds – 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 institution as consideration for the grant, nor are they expected to repay the amount of the grant to the funding source. When services are required in exchange for financial assistance (as in the federal College Work-Study Program), the charges should be classified as expenditures of the department or organizational unit to which the service is rendered.

This category also includes aid to students in the form of tuition or fee remissions. However, remissions of tuition or fees granted because of faculty/staff status, or family relationship of students to faculty or staff, should be recorded as staff benefit expenditures in the appropriate function category.

The Scholarships and Fellowships category includes the following subcategories:

**997 – Scholarships & Fellowships**

Includes expenditures for scholarship and fellowships – from restricted or unrestricted current 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.

**Not Applicable (000)**

This category includes balance sheet and revenue transactions only.

**Auxiliary Enterprise (005)**

An auxiliary enterprise is defined as a necessary business function that contributes to and relates directly to the University’s missions, goals, and objectives. It exists to provide goods or services to students, faculty, and staff as individuals and charges fees directly related to, although not necessarily equal to, the cost of the goods or services. These operations are expected to generate surpluses at sufficient levels that establish adequate reserves to fund capital projects without drawing on the University’s general reserves and/or operating budget. 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, faculty and staff parking, and faculty housing. Student health services, when operated as an auxiliary enterprise, also should be included.