

Function Definitions

40 – Instruction & Research

Includes budget and expenditures for most of the activities that are part of the instructional program; for example, the colleges and schools. Also includes University Extension and Summer Session

43 – Academic Support

Includes budget and expenditures for programs that provide support to the University's mission of instruction, research and public service; for example, Academic Computing, Graduate Division and Media Services.

44 – Organized Research

Includes budget and expenditures for both individual or project research and institute and center programs; for example, Agricultural Experiment Station, IGPP and SAPRC.

60 – Libraries

Includes budget and expenditures for providing services directly related to the operation of the central library.

62 – Public Service

Includes budget and expenditures for activities related to non-instructional services beneficial to individuals and groups outside of the institution such as community service programs, cooperative extension, and outreach programs.

64 – Operation and Maintenance of Plant

Includes budget and expenditure for the administration, supervision, operation, maintenance, preservation, and protection of the institution's physical plant. Includes expenses normally incurred for such items as janitorial and utility services; repairs and ordinary or normal alterations of buildings, furniture, and equipment; care of grounds; maintenance and operation of buildings and other plant facilities; security; earthquake and disaster preparedness; safety; and hazardous waste disposal.

68 – Student Services

Includes budget and expenditures for student administration programs as well as other programs that contribute to a student's emotional and physical well-being and intellectual, cultural, and social development outside the context of a formal instruction program. Can include admissions, registrars , financial aid administration, student activities, cultural events, student health, counseling services, etc.

72 – Institutional Support

Includes budget and expenditures for executive support, fiscal operations, development and fund raising, as well as logistical activities such as purchasing, printing and fleet.

76 – Auxiliary Enterprises

Includes budget and expenditures for entities that exist to furnish goods or services to students, faculty, or staff and are managed essentially as self-supporting activities; for example, housing, bookstore, and parking.

77 – 79 – Financial Aid

Includes budget and expenditures for scholarships and fellowships given as outright grant to students selected by the institution. Outright grant means that the student is not required to perform services to the institution or to repay the amount of the grant.

80 – Provisions for Allocation

Includes the budget for funds that are held for subsequent allocation to campus departments for programs; for example, General Fund salary increase funds. Note that this function is used only for budgeting purposes and funds cannot be expended using this function.

Sources:

Planning & Budget Manual Chapter 4010 – Operating Budget Amendments
Accounting Manual Chapter U-751-17 – Uniform Accounting Structure
NACUBO Financial Accounting and Reporting Manual