100 INSTRUCTION This category includes all activities that are part of an institution’s instruction program. Credit and noncredit courses, for academic, vocational, and technical instruction, for remedial and tutorial instruction, and for regular, special, and extension sessions should be included.

111 Instructional Administration
112 Regular Instruction
120 Special Session Instruction
130 Extension Instruction
180 Instructionally Related Activities

200 RESEARCH This category should include all activities specifically organized to produce research outcomes, whether commissioned by an agency external to the institution or separately by an organizational unit within the institution. State funds include activities fully funded by a State or Local Governmental Entity. External Funds include activities partially/fully funded by private entities, the federal government or 501(c)(3) organizations.

210 Institutes and Research Centers – State Funds
220 Individual and Project Research – State Funds
230 Institutes and Research Centers – External Funds
240 Individual and Project Research – External Funds

300 PUBLIC SERVICE This category should include activities that are established primarily to provide noninstructional services beneficial to individuals and groups external to the institution.

310 Community Services
320 Cooperative Extension Services
340 Community Broadcast Services

400 ACADEMIC SUPPORT This category should include support services for the institution’s primary missions — instruction, research, and public service.

410 Libraries
430 Audio-Visual Services
440 Television Services
450 Computing Support
460 Ancillary Support

500 STUDENT SERVICES This category should include 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 instruction program.

510 Social and Cultural Development
520 Supplementary Educational Services - EOP
530 Counseling and Career Guidance
540 Financial Aids
550 Student Support
600 INSTITUTIONAL SUPPORT This category should include: 1) 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; 2) fiscal operations, including the investment office; 3) administrative data processing; 4) space management; 5) employee personnel and records; 6) logistical activities that provide procurement, storerooms, safety, security, printing, and transportation services to the institution; 7) support services to faculty and staff that are not operated as auxiliary enterprises; and 8) activities concerned with community and alumni relations, including development and fund raising.

This category also should include the operation and maintenance of physical plants for all institutional activities, including auxiliary enterprises, and independent operations.

- 610 Executive Management
- 620 Financial Operations
- 630 General Administrative Services
- 640 Logistical Services
- 650 Physical Plant Operations
- 651 Maintenance Office Administration
- 652 Utility Plants
- 653 Building Maintenance
- 654 Grounds Maintenance
- 655 Custodial Services
- 660 Faculty and Staff Services
- 670 Community Relations

700 INDEPENDENT OPERATIONS This category includes those operations that are independent of, or unrelated to, but which may enhance the primary missions of the institution.

- 710 Institutional Operations

900 AUXILIARY ENTERPRISES An auxiliary enterprise is an entity that exists to furnish goods or services to students, faculty, or staff, and that charges a fee directly related to, although not necessarily equal to, the cost of the goods or services.

- 910 Auxiliary Enterprises - Student
- 920 Auxiliary Enterprises - Faculty/Staff
- 930 Intercollegiate Athletics
- 940 Subleased Area