

## Room Function Codes

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### MSU Space Inventory

#### 5.8 Taxonomy of NACUBO—A-21 Function Codes

The Taxonomy outlined below is adapted from the *Financial Accounting and Reporting Manual for Higher Education*, Release 02-6, by the National Association of College and University Business Officers (NACUBO) and OMB Circular A21, *Principles for Determining Costs Applicable to Grants, Contracts, and other Agreements with Educational Institutions*. See these two documents for detailed information. As opposed to Room Use Codes that describes the “room type,” function codes describe the “activity” conducted in a particular room.

A room may support more than one activity. The space inventory can accommodate up to 4 individual functions per room. In consultation with the unit, a percentage for each activity is assigned such that across functions, they sum to 100 percent. The distribution of activity across functions should be based on time devoted to a particular activity. In the event that the amount of time for a given activity is not available, the amount of space allocated to each functional activity should be the determining factor.

#### Definitions of Functional Categories

**1.0 Instruction.** This category includes all activities that are part of an institution’s instructional program. Included are credit and noncredit courses for academic, vocational, and technical instruction; remedial and tutorial instruction; regular, special, and extension sessions; and community education. Includes departmental research and sponsored instruction. (Note: at MSU, departmental research is identified under the 2.0 category and coded 2.29 – Non-Sponsored Research.)

**2.0 Organized/Sponsored Research.** This category should include all activities specifically organized and separately budgeted to produce research outcomes, whether commissioned by an agency external to the institution or separately by an organizational unit within the institution. (Note: at MSU, departmental research is identified under this category and coded 2.29 – Non-Sponsored Research.)

- 2.10 Institute and Research Centers
- 2.28 Sponsored Research
- 2.29 Non-Sponsored Research

**3.0 Public Service.** This category includes identified activities that are established primarily to provide non-instructional services beneficial to individuals and groups external to the institution. Examples:

- Community Services
- Cooperative Extension Services
- Public Broadcasting Services

**4.0 Academic Service.** This category includes support services for the institution’s primary missions – instruction, research, and public service. Examples:

- 4.1 Libraries – Official and organized central and branch libraries
- 4.2 Departmental Administration – Includes all activities directly supporting Deans and

Department Chairs. Examples: Academic Administration, Course and Curriculum Development

**4.3** Museums and Galleries – Usually has a functional category of Other Institutional Activity

**4.0** Other – Examples include: Academic Computing Services, Ancillary Support, Academic Personnel Development, Educational Media Services.

**5.0 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. Examples include:

- Student Services Administration
- Social and Cultural Development
- Counseling and Career Guidance
- Financial Aid Administration
- Student Admissions
- Student Records
- Student Health Services

**6.0 Institutional Support.** This category includes 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) employee personnel and records; 5) logistical activities that provide procurement, storerooms, printing, and transportation services to the institution; 6) support services to faculty and staff that are not operated as auxiliary enterprises; and 7) activities concerned with community and alumni relations, including development and fund raising. Examples include:

**6.1** General Administration – Executive Management, Fiscal Operations, General Administration and Logistical Services, Administrative Computing Services

**6.2** Public Relations/Development/Alumni Affairs

**6.3** Sponsored Projects Administration – Grants and Contracts Administration  
Grants and Contracts Accounting, Research Compliance Office

**7.0 Operation and Maintenance of Plant.** This category should include the operation and maintenance of physical plants for all institutional activities, including auxiliary enterprises, and independent operations. Examples include:

- Physical Plant Administration
- Building Maintenance
- Custodial Services
- Safety
- Security
- Space Management
- Occupational Health
- Utilities
- Landscape and Grounds
- Major Repairs and Renovation

**8.0 This category includes Scholarships and Fellowships but is not used in facilities.**

**9.0 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. This also includes Division I Intercollegiate Athletics.

**10.0 Independent Operations.** This category includes those operations that are independent of, or unrelated to, the primary missions of the institution but which may enhance these activities.

**11.0 Hospitals.** This category includes patient care operations of the separately organized and budgeted hospital, including nursing and other professional services, general services, administrative services, fiscal services, etc. that are included within the organized hospital.

**12.0 Service Center.** An operation that provides a service or product or a group of services or products for a fee to users principally within the institutional community. The services may range from highly specialized to typical or necessary functions. Often they could not be provided as effectively or efficiently if provided by external sources. A service center develops a rate for the service activity based on actual incurred costs and charges users based on actual usage.

**13.0 Unoccupied Space.** (Supplemental Category) Space that at the time of the inventory is either vacant (not assigned to any faculty or staff members) or under renovation.