

APPENDIX 2

TAXONOMY OF FUNCTIONS

This Taxonomy is adapted from the *Financial Accounting and Reporting Manual for Higher Education* and the earlier *Management Reporting and Accounting for Colleges*, Second Edition (1988) by the National Association of College and University Business Officers (NACUBO). While the taxonomy was originally designed for financial reporting, it may be readily adapted to facilities reporting through limited modifications. For example, the category of Scholarships And Fellowships would not be used as a function in a facilities inventory. Categories for Independent Operations and Hospitals have been added to the taxonomy because they are necessary categories for facilities reporting. The following represents a brief synopsis of a possible adaptation of this taxonomy.

Definitions Of Functional Categories

- 1.0 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.
- 1.1 General Academic Instruction:* Includes formally organized and/or separate instructional activities that are: 1) carried out during the academic year, 2) associated with academic disciplines, and 3) offered for credit as part of a formal postsecondary education degree or certificate program.
- 1.2 Vocational/Technical Instruction:* Formally organized and/or separate instructional activities that are 1) carried out during the academic year, 2) usually associated with academic disciplines, and 3) offered for credit as part of a formal postsecondary education degree or certificate.
- 1.3 Special Session Instruction:* Includes formally organized and/or separately budgeted instructional activities (offered either for credit or not for credit) that are carried out during a summer session, interim session, or other period not common with the institution's regular term.
- 1.4 Community Education:* Includes formally organized and/or separate instructional activities that do not generally result in credit toward any formal postsecondary degree or certificate.

1.5 *Preparatory/Remedial Instruction* Includes formally organized and/or separate instructional activities that give students the basic knowledge and skills required by the institution before they can undertake formal academic coursework leading to a postsecondary degree or certificate.

2.0 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.

2.1 *Institutes and Research Centers*

2.2 *Individual and Project Research*

3.0 Public Service. This category should include activities that are established primarily to provide noninstructional services beneficial to individuals and groups external to the institution.

3.1 *Community Services*

3.2 *Cooperative Extension Services*

3.3 *Public Broadcasting Services*

4.0 Academic Support. This category should include support services for the institution's primary missions—instruction, research, and public service.

4.1 *Libraries*

4.2 *Museums and Galleries*

4.3 *Educational Media Services*

4.4 *Academic Computing Services*

4.5 *Ancillary Support*

4.6 *Academic Administration*

4.7 *Academic Personnel Development*

4.8 *Course and Curriculum Development*

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.

5.1 *Student Services Administration*

5.2 *Social and Cultural Development*

5.3 *Counseling and Career Guidance*

5.4 *Financial Aid Administration*

5.5 *Student Admissions*

5.6 *Student Records*

5.7 *Student Health Services*

6.0 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.

6.1 *Executive Management*

6.2 *Fiscal Operations*

6.3 *General Administrative and Logistical Services*

6.4 *Administrative Computing Services*

6.5 *Public Relations/Development*

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

7.1 *Physical Plant Administration*

7.2 *Building Maintenance*

7.3 *Custodial Services*

7.4 *Utilities*

7.5 *Landscape and Grounds*

7.6 *Major Repairs and Renovations*

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.

9.1 *Auxiliary Enterprises—Student*

9.2 *Auxiliary Enterprises—Faculty/Staff*

9.3 *Intercollegiate Athletics*

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

11.0 Hospitals. This category includes patient care operations of the hospital, including nursing and other professional services, general services, administrative services, fiscal services, and physical plant operations and institutional support.