

The National Association of College & University Business Officers (NACUBO) issues industry standards on functional classification of expenses which allows for comparisons across the nation's universities and colleges. The NACUBO program code is required for the Financial Information Records Management System (FIRMS) at the Chancellor's Office. Campuses submit data into the FIRMS database which assists the Chancellor's Office in completing system-wide analysis and reporting tasks. Release time activity must also be categorized by program code. Some examples of activities are provided within the program code descriptions listed below.

INSTRUCTION	
<b>0101</b>	<b>General Academic Instruction:</b> Instructional activities that are carried out during the academic year.
<b>0104</b>	<b>Community Education:</b> Noncredit instructional activities that are part of the adult education or continuing education program.
<b>0105</b>	<b>Preparatory/Remedial Instruction:</b> Instructional activities that give students the basic knowledge and skills required before they can undertake formal academic course work leading to a postsecondary degree or certificate; (generally termed preparatory, remedial, developmental or special educational services). These instructional offerings may be taken prior to or along with the course work leading to the degree or certificate.
RESEARCH	
<b>0201</b>	<b>Institutes and Research Centers:</b> Research activities are part of a formal research organization created to manage a number of research efforts. It does not include federally funded research and development centers.
<b>0202</b>	<b>Individual and Project Research:</b> Research activities that are managed within academic departments. Such activities may have been undertaken as the result of a research contract or grant or through a specific allocation of the institutions' general resources.
PUBLIC SERVICE	
<b>0301</b>	<b>Community Service:</b> Activities to provide general community services, excluding instructional activities.
ACADEMIC SUPPORT	
<b>0401</b>	<b>Libraries:</b> Activities that directly support the operation of a catalogued or otherwise classified collection.
<b>0402</b>	<b>Museums and Galleries:</b> Activities that provide for the collection, preservation, and exhibition of historical materials, art objects, scientific displays, etc. Libraries are excluded.
<b>0403</b>	<b>Educational Media Services:</b> Activities providing audio-visual and other services that aid in the transmission of information in support of the institution's instruction, research, and public service programs.
<b>0405</b>	<b>Ancillary Support:</b> Activities that provide support services to the three primary programs of instruction, research, and public service, but are not appropriately classified in the previous subcategories. Activities usually provide a mechanism through which students can gain practical experience.

<b>0406</b>	<b>Academic Administration:</b> Activities specifically designed and carried out to provide administrative and management support to academic programs. Advising Assessment California Faculty Association Community Engagement Center Coordinators Directors Educational Equity Faculty Athletics Representative Faculty Student Mentoring Program Review Student Issues Coordinator Writing Across the Curriculum/Writing Center First Year Experience Honors Program
<b>0407</b>	<b>Academic Personnel Development:</b> Activities that provide the faculty with opportunity for personal and professional growth and development. Includes activities that evaluate and request professional performance of the faculty. Included are sabbaticals, faculty awards, and organized faculty development programs.
<b>0408</b>	<b>Course and Curriculum Development:</b> Activities established either to significantly improve or to add to the institution's instructional offerings, but only to the extent that such activities are formally organized and/or separately budgeted.
<b>STUDENT SERVICES</b>	
<b>0502</b>	<b>Social and Cultural Development:</b> Activities that provide for students' social and cultural development outside the formal academic program.
<b>0503</b>	<b>Counseling and Career Guidance:</b> Expenses for formally organized placement, career guidance, and personal counseling services for students excluding formal academic counseling activities (academic support) and informal academic counseling services (instruction) provided by faculty in relation to course assignments.
<b>0507</b>	<b>Student Health Services:</b> Expenses for organized student health services that are not self-supporting.