

Function Values, Descriptions and Definitions

Last Updated: 11/09/18 -- Subject to change during development period

The function segment is used to group expenses (and related revenues) according to the purpose for which the costs are incurred. The classifications tell *why* an expense was incurred rather than *what* was purchased. Reporting expenses by functional classification helps donors, granting agencies, creditors, and other readers of the financial statements to understand the various mission-related activities at UMB and their relative importance.

The following definitions conform to NACUBO definitions and are used for Integrated Postsecondary Education Data System (IPEDS) and Financial Statement reporting.

Function Value	Function Description	Function Definition
000	Balance Sheet	As functions are only related to revenues and expenses, this value is used for transactions utilizing balance sheet objects (7000-9999). Transactions using revenue and expense objects (0000-6999) should never use this value.
B10	INSTRUCTION	
110	General Academic Instruction	This function includes expenses for formally organized and/or separately budgeted instructional activities that are associated with academic offerings described by the IPEDS instructional program categories identified in the National Center for Education Statistics (NCES) publication "A Classification of Instructional Programs" and offered for credit as part of a formal postsecondary education degree or certificate program. Open university, short courses, and home study activities falling within this classification and offered for credit are included. However, this function does not include instructional offerings that are part of programs leading toward degrees or certificates at levels below the higher education level, such as adult basic education.
120	Special Instruction	This function includes expenses for formally organized and/or separately budgeted instructional activities that: <ol style="list-style-type: none"> 1. are associated with activities characterized as vocational/technical instruction in the IPEDS instructional program categories and offered for credit as part of a formal postsecondary education degree or certificate program. 2. do not generally result in credit toward any formal postsecondary degree or certificate. It includes noncredit instructional offerings that are part of an adult education or continuing education program. 3. give students the basic knowledge and skills required by UMB before they can undertake formal academic course work leading to a postsecondary degree or certificate. Such activities, which are supplemental to the normal academic program, generally are 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. They are generally noncredit offerings, although in some cases credit may be provided specifically for required preparatory or remedial skills or knowledge.
130	Instructional IT	This function includes expenses for formally organized and/or separately budgeted information technology supporting the instruction function.
140	Departmental Admin	This function includes the general administrative, fiscal, and management expenses incurred at a department level within a school.

Function Value	Function Description	Function Definition
150	Sponsored Training	This function includes activities funded by grants and contracts from external sponsors. May include agreements which support UMB curriculum development as well as teaching/training activities (other than research training) whether offered for credit toward a degree or certificate, on a non-credit basis, or through regular academic departments or by separate divisions, summer school or external divisions.
B20	RESEARCH	
210	Research	This function includes expenses for activities specifically organized to produce research outcomes and commissioned by an agency either external to the institution (contracts and grants) or separately budgeted by an organizational unit within the institution (specific allocation of general resources). The category includes institutes and research centers (formal organizations created to manage a number of research efforts) and individual and project research managed within academic departments. Also included are information technology expenses related to research activities and departmental administrative and support services for non-instructional academic departments.
230	Clinical Trials	This function includes expenses for any clinical study, including investigator-initiated studies, observational studies, retrospective studies, and so forth
B30	PUBLIC SERVICE	
310	Community Service	This function includes expenses for activities organized and carried out to provide non-instructional services beneficial to individuals and groups external to the institution in particular sectors of the community. Community service activities make available to the public various resources and special capabilities that exist within the institution.
320	IPA	This function includes Interagency Personnel Assignment Agreements and Joint Personnel Assignment Agreements (JPAs), for reimbursement of salary and fringe benefits from the VA and other Federal agencies and from the Baltimore Research and Education Foundation (BREF).
330	Other Sponsored Activities – Clinical	This function includes expenses for clinical programs and projects funded by external organizations.
340	Other Sponsored Activities – Non-Clinical	This function includes expenses for programs and projects funded by external organizations that are not related to instructional, research or clinical activities.
350	Clinical Services	This function includes expenses related to providing services for patient care in a clinical setting such as a hospital that are not related to instruction or research. Administrative activities and space in support of the clinical services is also included. These expenses are generally funded by a contract with the health care provider.
B40	ACADEMIC SUPPORT	
410	Libraries	This function includes expenses for organized activities of retention, preservation and display of educational materials that directly support the operation of a cataloged or otherwise classified collection.

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420	Academic Administration	This function includes expenses for activities specifically designed and carried out to provide Dean's level administrative and management support to the primary programs of instruction, research, and public service. It does not include the expenses of department chairpersons (which are included in either Instruction or Research). The function also includes expenses for formally organized and/or separately budgeted: <ul style="list-style-type: none"> • academic advising • accreditation • course and curriculum development
430	Academic Support IT	This function includes expenses for formally organized and/or separately budgeted information technology supporting academic support administration.
440	Dean's Office HR Admin	This function includes expenses at the Dean's office level for formally organized and/or separately budgeted Human Resources activities and Personnel Development.
450	Dean's Office Sponsored Admin	This function includes expenses at the Dean's office level for formally organized and/or separately budgeted Sponsored Administration activities (pre and post award).
460	Dean's Office Public Relations	This function includes expenses at the Dean's office level for formally organized and/or separately budgeted activities to maintain relations with the community, school alumni, or other constituents.
470	Dean's Office Philanthropy	This function includes expenses at the Dean's office level for formally organized and/or separately budgeted activities related to school-wide development and fundraising
B50	STUDENT SERVICES	
510	Student Services Admin	This function includes expenses for organized administrative activities that provide assistance and support (excluding academic support) to the needs and interests of students. This function includes administrative activities that support more than one function of student activities and/or that provide central administrative services related to various student service activities. It also includes expenses for organized activities that provide for students' social and cultural development outside the formal academic program such as student organizations and cultural events.
530	Financial Aid Admin	This function includes expenses for activities that provide financial aid services and assistance to students. This function will be used only by central administrative departments.
540	Admissions & Recruitment	This function includes expenses for activities related to the identification of prospective students, the promotion of attendance at UMB, and the processing of applications for admission.
550	Registration & Records	This function includes expenses for activities to maintain, handle, and update records for currently and previously enrolled students
560	Student Health Services	This function includes expenses for organized student health services that are not self-supporting

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570	Counseling & Career Guidance	This function includes expenses for formally organized placement, career guidance, and personal counseling services for students. This function includes vocational testing and counseling services and activities of the placement office. Excluded from this function are formal academic counseling activities (academic support) and informal academic counseling services provided by the faculty in relation to course assignments (instruction)
580	Student Services IT	This function includes expenses for formally organized and/or separately budgeted information technology supporting student services.
B60	INSTITUTIONAL SUPPORT	
610	Executive Management	This function includes expenses for all central, executive-level activities concerned with management and long-range planning for the entire university (as distinct from planning and management for any one school or program within UMB). All officers with university wide responsibilities are included, such as the president and vice-presidents.
620	Institutional Fiscal Operations	This function includes expenses for operations related to fiscal control. It includes the accounting office, bursar's office, and external audits.
630	Institutional Admin	This function includes expenses for activities related to general administrative operations and services (except for fiscal operations and administrative information technology). Included in this subcategory are personnel administration, space management, purchasing and maintenance of supplies and materials, campus wide communications and transportation services.
640	Institutional Public Relations	This function includes expenses for university-wide activities to maintain relations with the community, alumni, or other constituents.
650	Institutional Philanthropy	This function includes expenses for activities related to university-wide development and fundraising such as Annual Giving, Corporate and Foundation Relations, UMB Foundation Finance, Gift Administration and Donor Relations, Planned Giving and Development Research and Prospect Management.
660	Institutional Support IT	This function includes expenses for formally organized and/or separately budgeted information technology supporting the other activities in institutional support.
670	Commencement	This function includes expenses incurred for University and School graduation ceremonies.
B70	PLANT OPERATIONS	
710	Physical Plant Admin	This function includes expenses for administrative activities that directly support physical plant operations. Activities related to the development of plans for plant expansion or modifications, as well as plans for new construction, should be included in this function. Also included are property, liability, and all other insurance relating to property.
720	Building Maintenance	This function includes expenses for activities related to routine repair and maintenance of buildings and other structures, including normally recurring repairs and preventive maintenance.
730	Custodial Services	This function includes expenses related to custodial services in buildings
740	Utilities	This function includes expenses related to heating, cooling, light and power, gas, water and any other utilities necessary for operation of the physical plant

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750	Landscape and Grounds Maintenance	This function includes expenses related to the operation and maintenance of landscape and grounds
760	Security & Safety	This function includes expenses related to security; disaster preparedness; safety, including environmental safety; and hazardous waste disposal
770	Logistical Services	This function includes expenses related to logistical services such as central receiving as well as space and capital leasing
780	Major Repairs & Maintenance	This function includes expenses related to major repairs, maintenance, and renovations. Generally these costs will be capitalized for financial statement purposes. Minor repairs should be classified as building maintenance.
B80	SCHOLARSHIP / FELLOWSHIPS	<p>The scholarships and fellowships classifications include expenses for scholarships and fellowships—from restricted or unrestricted funds—in the form of grants that neither require the student to perform service to UMB as consideration for the grant, nor require the student to repay the amount of the grant to the funding source. They may result from selection by UMB or from an entitlement program. The classification also includes trainee stipends, prizes, and awards. (However, trainee stipends awarded to individuals who are not enrolled in formal course work should be charged to instruction, research, or public service.)</p> <p>The scholarships and fellowships classification excludes student awards that are made in exchange for services provided to UMB, such as graduate research assistantships and student work-study programs. When services are required in exchange for financial assistance, charges should be classified as expenses of the organizational unit to which the service is rendered and reported as expenses of the function classification benefited by the work provided by the student.</p>
810	Scholarships	This function includes grants-in-aid, trainee stipends, tuition and fees waivers, and prizes to undergraduate students
820	Fellowships	This function includes grants-in-aid, trainee stipends, tuition and fees waivers, and prizes to graduate students. Salary payments to graduate assistants are not included.
B85	AUXILIARY ENTERPRISES	
850	Residential Facilities	This function includes expenses for the operation of self-supporting student residences.
860	Parking Facilities	This function includes expenses for the operation of self-supporting UMB parking garages and lots for students, faculty and staff.
870	Other Auxiliary Enterprises	This function includes expenses for auxiliary enterprise activities primarily intended to furnish miscellaneous goods and services to students, faculty and staff that are related to the UMB mission. These activities are managed to operate as self-supporting activities where over time, the revenues should equal or exceed the expense, although in any individual year there may be a deficit or surplus.
880	Auxiliary Enterprises IT	This function includes expenses for formally organized and/or separately budgeted information technology to support auxiliary enterprises.