

NACUBO Functional Classifications

Marshall University Research Corporation (MURC)

Marshall University Research Corporation (MURC) uses National Association of College and University Business Officers (NACUBO)-aligned functional classifications to support consistent, accurate financial reporting. Expenses are classified based on the primary purpose of the activity being supported.

A non-exhaustive list of examples of each classification is included.¹ If you are unclear on how to classify your project, please consult your MURC Pre-award Grant Officer.

Functional Classification Codes (Banner “Program Codes”)

- 0010 – Instruction
- 0020 – Research
- 0030 – Public Service
- 0040 – Academic Support
- 0050 – Student Services
- 0060 – Institutional Support
- 0070 – Physical Plant Operations
- 0080 – Student Financial Support

0010 – Instruction

Expenditures related to instructional and training activities that are part of an academic program or curriculum.

- Credit and non-credit instructional courses
- Instructional training activities tied to degree programs
- Faculty or staff effort devoted to teaching
- Instructional materials, supplies, and equipment
- Instructional technology budgeted at the unit or program level
- Academic training grants supporting students working toward a degree
- Non-research related training and development activities
- Non-research related conferences and workshops

0020 – Research

Expenditures for activities that are formally organized and separately budgeted to produce research outcomes.

- Those that involve basic, applied, or experimental research and development activities
- Undergraduate fellowship programs focused on training in research techniques
- Graduate/Professional fellowship programs focused on training in research techniques

¹ Examples sourced from NACUBO and [Mississippi State University Office of Sponsored Programs](#)

- Quality assurance/improvement studies that also intend to establish scientific evidence on the success of an intervention related to its intended purpose
- Comparative studies designed to assess efficacy of accepted practices
- Program evaluation studies designed to produce knowledge that extends beyond the participants/institutions involved
- Small-scale preliminary activities used to refine the design, methods, or instruments of a larger study
- Faculty, staff, and student effort devoted to research, as well as research assistants, postdoctoral scholars, and research trainees
- Research equipment, supplies, and specialized research software and research-related travel and dissemination activities

0030 – Public Service

Expenditures for non-instructional activities that provide services beneficial to individuals or groups external to the institution.

- Funding for clinical care activities such as providing routine treatment to patients in rural communities
- Awards to develop non-experimental programs to integrate clinical and preventative health care services, research, community outreach and professional education and training
- Non-experimental curriculum development (including software) for early childhood, compulsory, and higher education.
- Sponsorship of museums, arts, dance, music programs
- Equipment unconnected to a specific research project
- Consulting with a community advisory board about a proposed study
- Routine/commercial testing or contract-for-service activities– generally involves the use of nonexperimental procedures/measurements
- Quality assurance/improvement activities limited to the use of accepted practices in the participating institutions, without the intent to produce generalizable knowledge
- Symposia, workshops, seminars, conferences that do not qualify as instruction or research

0040 – Academic Support

Expenditures that directly support instructional and research activities but are not themselves instruction or research.

- Academic administration and support staff
- Academic advising and curriculum development
- Faculty recruitment and development activities
- Proposal development and research capacity building

- Academic computing and instructional support services

0050 – Student Services

Expenditures that support student services and student development outside the formal instructional program.

- Admissions and enrollment support
- Career services and professional development
- Student health and counseling services
- Student activities, organizations, and programming

0060 – Institutional Support

Expenditures for executive leadership and institution-wide administration and oversight.

- Executive leadership and governance
- Finance, accounting, budgeting, and payroll
- Human resources and employee relations
- Legal, audit, compliance, and sponsored programs administration

0070 – Physical Plant Operations

Expenditures for the operation, maintenance, and protection of facilities and infrastructure.

- Facility management and planning
- Utilities and janitorial services
- Routine maintenance and repairs
- Groundskeeping, security, and safety services

0080 – Student Financial Support

Expenditures representing financial aid or direct financial support awarded to students.

- Scholarships and fellowships
- Trainee stipends and student allowances
- Tuition and fee remissions
- Student grants and awards