

Chart of Account Segment Purpose Codes

OBJECTIVE:

- Purpose code identifies functional control points designated by the Office of the President.
- Purpose code is required with the following account types:
 - Expense accounts – 5XXXXX
 - Operating Transfers related accounts 7XXXXX
- The Purpose code is not used with Assets, Liabilities, Fund Balances or Revenue accounts.
- UC ANR's applicable function codes are highlighted in blue, based on the nature of the transaction.

Purpose Code Values

- 40 - Instruction and Departmental Research
- 41 - Summer Sessions
- 43 - Academic Support
- 44 - Organized and Sponsored Research
- 45 – Organized Research (CAES)
- 60 - Libraries
- 61 - University Extension
- 62 - Public Service
- 64 - Maintenance and Operation of Plant
- 65 - Depreciation Expense
- 66 - Impairment Expense
- 68 - Student Services
- 72 - Institutional Support and General Administration
- 76 - Auxiliary Enterprises
- 78 - Student Financial Aid
- 80 - Provisions for Allocation

Purpose Code Values Description**40 - Instruction and Departmental Research**

This code includes all activity that is part of a unit's instruction program, except for tutorial instruction (which should be coded as Student Services), instruction during the summer session (which should be coded as Summer Sessions), and instruction for extension courses (which should be coded as University Extension). These activities include academic units' instruction, academic administration, departmental academic advising, student training grants, departmental research, and curriculum development.

41 - Summer Sessions

This includes all activity for the administration, instruction, and operations of Summer Sessions.

43 - Academic Support

This code includes all activity for specialized support related to instruction and research programs. It includes the retention, preservation, and display of educational materials, for instance, museums and galleries; the provision of services that directly assist the academic functions of the campus, for instance, academic shops and training clinics; media, such as audiovisual services; and academic computing.

44 - Organized and Sponsored Research

This code includes all activity specifically organized to produce research outcomes, whether commissioned by an external agency or separately budgeted by a unit within the University. It includes all activity for individual and/or project research awards as well as those for Organized Research Units, institutes, research centers, and Committee on Research grants.

60 - Libraries

This code is used only with activity for the campus Library and the Law Library. It includes the acquisition, preservation, display, and maintenance of collections. (Function code 60 should not be used with departmental budgets for libraries.)

61 - University Extension

This code includes all activity for the administration, instruction, and operations of University Extension.

62 - Public Service

This code includes all activity that is established primarily to provide non-instructional services beneficial to individuals and groups external to the campus. Included in this classification are campus outreach and community access programs and publications, for instance, arts, public lectures, community science education, and similar non-instructional services to particular sectors of the community.

64 - Maintenance and Operation of Plant

This code includes all activity for central services pertaining to the maintenance and operation of the physical plant, including administration, custodial services, grounds, utilities, building maintenance, renewal and replacement, and central campus facilities planning.

65 - Depreciation Expense

For use with plant funds (to be used by the Controller's office only).

66 - Impairment Expense

For use with plant funds (to be used by the Central office only).

68 - Student Services

This code includes all activity for the offices of admissions, registrar, student financial aid administration, and those functions whose primary purpose is to contribute to the physical and emotional well-being of students and to their intellectual, cultural, and social development outside the context of the formal instructional program. It includes student activities, student advising in non-academic departments, health services, recreational sports, counseling, remedial instruction, and career guidance.

72 - Institutional Support and General Administration

This code includes all activity for central units and functions that provide core services to the entire campus, for instance, administrative and business services, police, storehouse, communications, environmental health and safety, development, community and alumni relations, administrative computing, and all central campus administration. UCPATH defaults post to this purpose code, and departments are expected to review the monthly payroll and adjust it to the appropriate purpose code.

76 - Auxiliary Enterprises

This code includes all activity for units that exist to furnish goods or services for a fee to students, faculty, staff and other non-University customers, and are managed as self-supporting units. Examples include parking, student housing and food services, and intercollegiate athletics.

78 - Student Financial Aid

This code includes student financial aid awards, grants, scholarships, fellowships, and loans administered by academic departments and/or by other service units.

80 - Provisions for Allocation

This code includes appropriations for central campus provisions for discretionary purposes, salary and benefit allocations, and overhead recoveries.