

## Departmental Account (DPA) Overview

The Department Account or DPA Chartfield is a 6-character code used to record financial transactions by function for departments or for major activities within departments. It helps the University report money expended by function and for the intent of the award. **Note:** In the AFP System, a DPA is called an Account.

DPA Range	Type of DPA	Description
<b>Mission</b>	The following DPA Codes are used to record activities within the department in support of the Campus mission. Academic departments may have more than one functional DPA, such as a DPA for Instruction, for Research, or for Public Service. Refer to <a href="#">DPA-Fund Linking for Sponsored Projects</a> for information on linking DPAs with sponsored funds.	
400000-419999 610000-620500	Instruction (I)	Includes all current expenditures associated with instructional and teaching activities of a department or division, including continuing education and summer session
420000-429999	Teaching Hospital (TH)	Includes expenditures for Medical Center (teaching hospital activities)
430000-439999 600000-609999 730000-739999	Academic Support (AS)	Includes current expenditures for activities that are organized and operate in connection with educational departments and necessary components of professional training programs. This category includes Patient Care/Clinical Activities and Recharge Activities for academic departments.
440000-599999	Research (R)	Includes all research and development activities that are funded by external agencies or by the University. It includes current expenditures for separately organized research units, including research institutes, centers and laboratories.
620501-629999	Public Service (PS)	Includes expenditures for non-instructional activities that benefit the general public, such as free clinics or cultural events
770000-799999	Student Aid (SFA)	Includes all expenditures for scholarships (including payments of tuition and fees), fellowships, and prizes
<b>Support</b>	The following DPA Codes are reserved for the non-academic units, such as Accounting and Human Resources, which support the University's mission.	
640000-649999	Maintenance & Operation of Plant (OMP)	Includes all expenditures required to maintain and operate the physical plant used by the University, including janitorial service, ground maintenance, utilities and major repairs
660000-669999 720000-729999	Institutional Support (IS)	Includes expenditures of the general administrative offices serving the University, such as the Chancellor's Office, Budget Office, Contracts & Grants, and Controller's Office
680000-689999	Student Services (SS)	Includes expenditures for services provided to the student body as a whole. Examples are admissions, registrar, counseling, and student health services.
760000-769999	Auxiliary Enterprises (AE)	Used to record expenditures for self-supporting enterprises, which operate primarily for service to students and staff, such as the Millberry Union, Bookstore, and Mailing Services
800000-899999 900000-999999	Non-Reportable /Budgetary Balances	Used to record receipts and expenditures for agency funds and clearing accounts (e.g., intercampus payroll clearing); also used to record budgetary balances not allocated or assigned to a specific function or department (e.g., Salary Savings)

**DPA Attributes**

Field Name	Type	Length	Description
DPA Code	AN	07	DPA identifies expenditures by Function and is selected based on availability within range. Departments use DPA to retrieve financial data in WebLinks. <b>Note:</b> This is also referred to as Account Number in the AFP.
Description	AN	35	35-character DPA title
Department Code	AN	06	6-digit code of department that oversees the DPA; Department Code identifies ownership that enables reporting and access to data.
Organizational Unit Code (OUC)	AN	04	OUC is an affirmative action code associated with the Department Code. Refer to the <a href="#">Department System Overview</a> and the <a href="#">OUC Listing</a> for more information.
Division	AN	02	Division Code enables departments to identify divisions associated with the OUC.
Function	AN	03	<b>AE</b> – Auxiliary Enterprises <b>AS</b> – Academic Support <b>I</b> – Instruction <b>IS</b> – Institutional Support <b>OMP</b> – Operations & Maintenance of Plant <b>PS</b> – Public Service <b>R</b> – Research <b>SFA</b> – Student Financial Aid <b>SS</b> – Student Services <b>TH</b> – Teaching Hospital (Medical Centers) <b>blank</b> – Other Provisions-Agency
Reference Control	AN	01	Not used; defaults to <b>No</b>
Stop Code	AN	01	<b>Stop Code</b> defaults to <b>No</b> on setup. When the DPA is no longer used and transactions should not be posted to the DPA, this is set to <b>Yes</b> along with the corresponding <b>Stop Date</b> .
Stop Date	Date	10	<b>Stop Date</b> defaults to <b>01/01/0001</b> on setup. When the DPA is no longer used, this is the date (mm/yy/dd) the DPA became inactive. A STOP is activated only if the DPA is reconciled & closed out.
Uniform Accounting Structure Code (UAS)	AN	06	Code used to classify academic and administrative activities without regard to the administrative structure at the location; UAS is used by both the campus and UCOP for reporting and development of Schedules B and D.
Academic Discipline	AN	03	Code indicating the Academic Department ; used with <b>Functions</b> of <b>Instruction</b> and <b>Research</b> only:  <b>020</b> – Inter-Disciplinary <b>810</b> – School of Medicine <b>830</b> – School of Dentistry <b>840</b> – School of Nursing <b>850</b> – School of Pharmacy <b>880</b> – Langley Porter Institute <b>910</b> – Compensated Absence Accrual

Field Name	Type	Length	Description
<b>Annual Report Code (ARC)</b>	AN	06	Code used to group current expenditure accounts by function or administrative unit for reporting at the close of fiscal year. Both the campus and UCOP use ARC for reporting and development of Schedule C.
<b>Sec Summ</b>	AN	02	No longer used; still automatically populated with old values
<b>Sub Sec SUMM</b>	AN	03	No longer used; still automatically populated with old values
<b>DPA Addresses</b>			
<b>Address Usage</b>	04	O	<b>ALL</b> – All mailings <b>DPE</b> – Department of Payroll Expense report (WebLinks) <b>GL</b> – General Ledger (WebLinks) <b>PAF</b> – Personnel Action Form <b>PREL</b> – Pre-Lists for Payroll (OPTRS) <b>RECH</b> – Recharge
<b>DPA Address</b>	12	O	Default is the Department Code (DepCode) address.
<b>DPA Groups</b>			
<b>OWNER</b>	AN	06	<b>C</b> - Campus Department <b>F</b> - Foundation <b>M</b> - Medical Center (DPAs starting with 42) <b>O</b> - Old Medical Center <b>S</b> - Shared
<b>UCOP</b>	AN	06	Code between 000000-999999 that indicates the category to which an account belongs in UCOP's accounting structure; <u>used to generate many campus and UCOP reports.</u> <ul style="list-style-type: none"> <li>▪ It identifies activity in a consistent manner across campuses.</li> <li>▪ By using UCOP Group Code, campuses can use alpha/numeric values or account numbers beyond UCOP's account number range and still report by correct function.</li> </ul>

**DPA Attribute Combinations**

	Type of DPA	DPA Range	Function Code	UCOP Group Code	Group Code Title
<b>Mission</b>	<b>Instruction</b>	400000-419999 620000-620500	I	300010	Instruction
		409900-409997	I	300020	Summer Session
		610000-619999	I	300070	University Ext-Continuing Education
	<b>Teaching Hospital</b>	420000-429999	TH	300030	Teaching Hospital – Medical Center Use Only
	<b>Academic Support</b>	430000-439999 730000-739999	AS	300040	Academic Support
		600000-609999	AS	300060	Libraries
	<b>Research</b>	440000-599999	R	300050	Research
	<b>Public Service</b>	620501-629999	PS	300080	Public Service
	<b>Student Aid</b>	770000-779999	SFA	300140	Student Financial Aid
780000-799999		SFA	300140	Stipend DPAs	
<b>Support</b>	<b>Maint &amp; Oper of Plant</b>	640000-649999	OMP	300090	Maintenance & Operation of Plant
	<b>Institutional Support</b>	660000-669999 720000-729999	IS	300120	Institutional Support
	<b>Student Services</b>	680000-689999	SS	300110	Student Services
	<b>Auxiliary Enterprises</b>	760000-769999	AE	300130	Auxiliary Enterprises
	<b>Budgetary Balances Only</b>	800000-801499 802000-802999	blank	300159	Other Provisions- Agency
		801500-801599	blank	300151	Salary & Wage Provisions
		803000-803999	blank	300155 300159	Indirect Cost Recovery-Research Indirect Cost Recovery-Other
	<b>Plant Expenditure</b>	900000-999997	blank	310000	Plant Expenditures – Used with Plant Funds Only
	<b>Encumbrance Control</b>	999998-999999	blank	320000	Encumbrance Control

## DPA-Fund Linking for Sponsored Projects

The following are some guidelines to follow when determining the appropriate expenditure DPA to link with a sponsored fund.

### **40XXXX DPA (Instruction):**

**Instruction (I):** A contract, or grant awarded to support costs of training University of California students, personnel, or prospective employees in research, or in the techniques or practices pertinent to the delivery of health services in the particular area of concern.

Examples:

- NIH grants of type A, D, K, or T are training grants (including "research training"). These are for Instruction and should be linked to an Instruction DPA.
- For private sponsored awards intended for UCSF affiliated students, postdocs, or employees containing such words as "Scholar", or "Scholarship", "Training", "Education", or "Educational" are usually for Instruction and should be linked to an Instruction DPA.
- Equipment awards (an award solely for the purchase of purchasing equipment items).
- Fellowships are generally linked to instruction DPA for the institution allowance (non stipend) portion of the award.

### **43XXXX DPA (Academic Support):**

**Other Clinical Service (AS):** A one-time sale of a pre-developed clinical test or clinical evaluation service (such as radiograph review, MRI screening) by a UC faculty member and associated staff. If the test is modified, improved or developed in any manner in order to provide the service, then the agreement is classified as sponsored research.

This other clinical service definition also includes the provision of medical/patient care services to a non-UC sponsor-designated group of recipients. Awards of this type are frequently from federal, state, municipal or county government agencies.

Examples:

- A city HIV screening clinic, or provisions of mental health services.

**Other (AS):** This category covers awards, which may not clearly fit within other categories. Program evaluation awards are included in this category. A program evaluation award is defined as an award to evaluate a sponsor's program or a sponsor-designated program (for example, an award to evaluate a Medicare program). If an evaluation award includes plans to improve, modify or develop a program, the award should be classified as sponsored research.

### **44XXXX – 55XXXX DPA (Research):**

**Sponsored Research (R):** Separately budgeted and accounted for research under a contract or grant made in support of investigation or experimentation aimed at the discovery and interpretation of facts, revision of accepted theories in the light of new facts, or the application of such new or revised theories; includes basic, applied and developmental research.

**Clinical Trial (R):** An award given specifically for:

1. The controlled, clinical testing of Investigational New Drugs (INDs) or Investigational Devices (IDEs) using either a sponsor or investigator developed protocol under a FDA Phase I, II, III, or IV drug study or a FDA-regulated medical device study; or

2. The controlled, clinical testing of a protocol performed under the sponsorship of an [approved national cooperative consortium](#) for clinical trial services.

Ancillary studies at UCSF that support an FDA-approved clinical trial being performed at an outside agency, or under a clinical trial sponsored under the direction of an [approved national cooperative consortium](#), can be classified as a clinical trial.

Clinical trials do not include any projects involving animal subjects.

**62XXXX DPA (Public Service):**

**Public Service (PS):** A contract or grant awarded to educate, train, or disseminate information to a primarily non-UC, sponsor-designated group of recipients. Awards of this type are frequently from federal, state, municipal or county government agencies. Conference awards are included under this project type.

Examples:

- Training city or county staff on new procedures for HIV prevention, or a state funded poison control center.

**78XXXX DPA (Student Financial Aid):**

**Student Financial Aid (SFA):** An award for all expenditures for scholarships, fellowships, and prizes. This function includes scholarship payments of tuition and fees.

Examples:

- The stipend portion of a fellowship award.