

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 |
|--|--|--|
| Mission | 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 DPA-Fund Linking for Sponsored Projects 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. |
| Support | 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-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.

| Account Table | | | | | | |
|---|------|--------------------------------|-----------------------|---------------------------------------|---------------|--|
| Field Name/ Database Column Name | Type | Length | Required/ Optional | Req by UCOP | Used in PS | Description |
| AFP Functions: ACAD, ACUP and ACDS | | File Name: AFPVZACC_ACC | | Oracle Query Record: SF_AFPACC | | |
| Location SF_LOCATION | AN | 02 | R | ✓ | ✓ | Always populated with 2 which is the UCOP location for UCSF |
| Account Number (DPA) ACCT_NO | AN | 07 | R | ✓ | ✓ | DPA identifies expenditures by Function and is selected based on availability within range. Departments use DPA to retrieve financial data in WebLinks. Note: In the original DPA structure (prior to the Oracle implementation), there was organizational structure within the DPA where: <ul style="list-style-type: none"> ▪ 1st two digits were Function (e.g., 40 Instruction) ▪ 2nd two digits were School (e.g., 49 School of Medicine) ▪ Last two digits were Department (e.g., Department of Medicine). This structure is no longer used when setting up new DPAs. However, departments may still request a DPA in the same “group” as their current DPAs. |
| Title ACC_ACCT_TITLE | AN | 35 | R | ✓ | ✓ | 35-character DPA description Note: The system does not allow the usage of the same title for more than one DPA. |
| Department Code ACC_DEPT_CD | AN | 06 | R | | ✓ | 6-digit code of department that oversees the DPA; Department Code identifies ownership that enables reporting and access to data. For data entry, Department Code must be provided by requesting department and verified for correctness. Note: During AFP data entry, Department Code is validated against the DEPDPT table, and Department Name is retrieved and displayed on AFP data entry screens. |
| Organizational Unit Code (OUC) ACC_ORG_UNIT | AN | 04 | R | ✓ | ✓ | OUC is an affirmative action code associated with the Department Code. For data entry, OUC is automatically populated after tabbing out of DeptCd . Refer to the Department System Overview and the OUC Listing for more information. |

| Account Table | | | | | | |
|--|------|--------|-----------------------|----------------|---------------|--|
| Field Name/ Database Column Name | Type | Length | Required/ Optional | Req by UCOP | Used in PS | Description |
| Division ACC_DIVISION | AN | 02 | R | | ✓ | Division Code enables departments to identify divisions associated with the OUC. For data entry, Division is automatically populated after tabbing out of DeptCd . |
| Account Type ACC_ACCT_TYPE | AN | 01 | R | | ✓ | 1 – Balance sheet 2 – Revenue 3 – Expenditure DPAs (400000-899999 excluding 78xxxx) 4 – Plant Projects (900000-999999) 5 – Stipend DPAs (780000-789999) |
| Account Function ACC_FUNCTION | AN | 03 | O | | | Required for Account Type 3 & 5 except for the 8xxxxx DPA range: AE – Auxiliary Enterprises AS – Academic Support I – Instruction IS – Institutional Support OMP – Operations & Maintenance of Plant PS – Public Service R – Research SFA – Student Financial Aid SS – Student Services TH – Teaching Hospital (Medical Centers) blank – Other Provisions-Agency Note: This code must be in agreement with the DPA and all other codes that identify function for an account (see p. 11). |
| Reference Control ACC_REF_CNTL | AN | 01 | R | | | Not used; this field is for Open Item NCAs and is not applicable to DPAs. |
| Site ACC_SITE | AN | 02 | n/a | | | Not used |
| Stop Code ACC_STOP_CD | AN | 01 | R | | ✓ | Stop Code defaults to N (No) on setup. When the DPA is no longer used and transactions should not be posted to the DPA, this is set to Y (Yes) along with the corresponding Stop Date . |
| Stop Date ACC_STOP_DATE | Date | 10 | R | | ✓ | Stop Date defaults to 01/01/0001 on setup. When the DPA is no longer used, this is the date the DPA became inactive. A future date is not allowed. A STOP should be activated only if the DPA is reconciled & closed out. |

| Account Table | | | | | | |
|---|------|--------|-----------------------|----------------|---------------|---|
| Field Name/ Database Column Name | Type | Length | Required/ Optional | Req by UCOP | Used in PS | Description |
| UCOP Group Code | AN | 06 | R | ✓ | ✓ | Note: This field is carried in the SF_AFPAGP table (see p.5). |
| Uniform Accounting Structure Code (UAS) ACC_UAS | AN | 06 | O | ✓ | ✓ | Required for Account Type 3 & 5 except for the 8xxxxx DPA range: 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 Schedule B. Refer to the UAS and ARC Listing for code values. Refer to the following UCOP document for more information on the UAS Code: http://www.ucop.edu/ucophome/policies/acctman/u-751-17.pdf |
| Academic Discipline ACC_ACAD_DISC | AN | 03 | O | ✓ | ✓ | Code indicating the Academic Department ; used with Functions of Instruction and Research only: 020 – Inter-Disciplinary 810 – School of Medicine 830 – School of Dentistry 840 – School of Nursing 850 – School of Pharmacy 880 – Langley Porter Institute 910 – Compensated Absence Accrual |
| Annual Report Code (ARC) ACC_ANN_REPT | AN | 06 | R | ✓ | ✓ | 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. Refer to the UAS and ARC Listing for code values. Note: UAS and ARC must agree for the department (e.g., cannot have School of Medicine UAS and School of Dentistry ARC). |
| Sec Summ ACC_SEC_SUMM | AN | 02 | n/a | | | No longer used; on data entry, system automatically populates based on old table information (01-99 or blank) |
| Sub Sec SUMM ACC_SUB_SEC_SUMM | AN | 03 | n/a | | | No longer used; on data entry, system automatically populates based on old table information (001-999 or blank) |
| Owner Group Code | AN | 06 | R | | ✓ | Note: This field is carried in the SF_AFPAGP table (see p. 7). |

| Account Group Table | | | | | | |
|---|------|--------------------------------|-----------------------|----------------|---------------------------------------|---|
| Field Name/ Database Column Name | Type | Length | Required/ Optional | Req by UCOP | Used in PS | Description |
| AFP Functions: ACAD, ACUG and ACDS | | File Name: AFPVZAGP_AGP | | | Oracle Query Record: SF_AFPAGP | |
| Location SF_LOCATION | AN | 02 | R | ✓ | ✓ | Always populated with 2 which is the UCOP location for UCSF |
| Account Number (DPA) ACCT_NO | AN | 07 | R | ✓ | ✓ | DPA number (000000-999999) |
| Account Group Definition ACCT_GROUP_DEF | AN | 06 | R | | ✓ | There are two Account Group Definitions for DPAs. <ul style="list-style-type: none"> ▪ UCOP Code between 000000-999999 that indicates the category to which an account belongs in UCOP's accounting structure. It identifies activity in a consistent manner since campuses had to expand beyond the stated range of account numbers. By using UCOP Group Code, campuses can use alpha/numeric values or numbers beyond range and still report by correct function. <u>This code is used to generate many campus and UCOP reports.</u> <p>Note: DPA, Function, UCOP Group Code, UAS, and ARC must be in agreement (e.g., cannot have UAS Instruction with ARC Research). See p. 11 for values.</p> <ul style="list-style-type: none"> ▪ Owner C - Campus Department F - Foundation M - Medical Center (DPAs starting with 42) O - Old Medical Center S - Shared |
| Account Group Code AGP_GROUP_CD | AN | 06 | R | ✓ | ✓ | |

| Account UCOP Group Code Table | | | | | | |
|--|------|--------------------------------|-----------------------|----------------|---------------------------------------|---|
| Field Name/ Database Column Name | Type | Length | Required/ Optional | Req by UCOP | Used in PS | Description |
| AFP Functions: None | | File Name: AFPVZAUG_AUG | | | Oracle Query Record: SF_AFPAUG | |
| UCOP Group Code GROUP_CD | AN | 06 | R | ✓ | ✓ | UCOP Group code value between 000000-999999 |
| Account Group Code Title AUG_TITLE | AN | 35 | R | ✓ | ✓ | Description of the UCOP Group Code purpose |

| Account Address Table | | | | | | |
|---|------|--------------------------------|-----------------------|----------------|---------------------------------------|--|
| Field Name/ Database Column Name | Type | Length | Required/ Optional | Req by UCOP | Used in PS | Description |
| AFP Functions: ACAD, ACUP and ACDS | | File Name: AFPVZAAD_AAD | | | Oracle Query Record: SF_AFPAAD | |
| Location SF_LOCATION | AN | 02 | R | ✓ | ✓ | Always populated with 2 which is the UCOP location for UCSF |
| Account Number (DPA) ACCT_NO | AN | 07 | R | ✓ | ✓ | DPA number (000000-999999) |
| Address Usage ADDR_USAGE | AN | 04 | O | | ✓ | DPAs may have unique addresses for different mail requirements. Default is ALL , which means the address applies to all mailings. Note: Most of these codes are no longer used since reports are available in WebLinks or OPTRS. ALL – All mailings DPE – Department of Payroll Expense report (WebLinks) GL – General Ledger (WebLinks) PAF – Personnel Action Form PREL – Pre-Lists for Payroll (OPTRS) RECH – Recharge |
| DPA Address AAD_ADDR | AN | 12 | O | | ✓ | Default is the DepCode address. New addresses are set up as: BOX 0812 – Campus Box Address SFGHBIRM203 – San Francisco General Hospital VAMC114 – Veterans Admin Medical Center Note: For AFP setup, if the department requests a name, initials or other identifier, use the remaining spaces, e.g., Box 0812JTW. |

| Account Report Code (ARC) Table | | | | | | |
|---|------|--------------------------------|-----------------------|----------------|---------------------------------------|---|
| Field Name/ Database Column Name | Type | Length | Required/ Optional | Req by UCOP | Used in PS | Description |
| AFP Functions: ACUA | | File Name: AFPVZARC_ARC | | | Oracle Query Record: SF_APPARC | |
| Annual Report Code (ARC) ANN_REPT | AN | 06 | R | ✓ | ✓ | 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. Refer to the UAS and ARC Listing . |
| Title ARC_TITLE | AN | 30 | R | ✓ | ✓ | ARC name or description |
| Academic Code ACADEMIC_CD | AN | 02 | O | ✓ | ✓ | Code indicating the academic function for the ARC: 10 – School of Dentistry 20 – School of Medicine 30 – School of Nursing 35 – School of Pharmacy 45 – Inter-Disciplinary 50 – Teaching Hospital 60 – Operations & Maintenance of Plant 65 – Student Services 70 – Institutional Support 80 – Auxiliary Enterprises 85 – Student Financial Aid |

| UAS/Academic Discipline Table | | | | | | |
|---|------|--------------------------------|-----------------------|----------------|---------------------------------------|---|
| Field Name/ Database Column Name | Type | Length | Required/ Optional | Req by UCOP | Used in PS | Description |
| AFP Functions: ACUU | | File Name: AFPVZUAS_UAS | | | Oracle Query Record: SF_APFUAS | |
| Uniform Accounting Structure Code (UAS) UAS | AN | 06 | R | ✓ | ✓ | Code used by the University to maintains its accounting records in accordance with the Uniform Accounting Structure (UAS) system prescribed by the National Association of College and University Business Officer (NACUBO) publication, College and University Business Administration. This system allows the production of budgetary and financial reports that are uniform to the functional level of detail. UAS is used by both the campus and UCOP for reporting and development of Schedule B. Refer to the following UCOP document for more information on the UAS Code: http://www.ucop.edu/ucophome/policies/acctman/u-751-17.pdf |
| Academic Discipline ACAD_DISC | AN | 03 | R | ✓ | ✓ | Code indicating the academic discipline associated with a research expenditures account; used with Functions of Instruction and Research only: 020 – Inter-Disciplinary 810 – School of Medicine 830 – School of Dentistry 840 – School of Nursing 850 – School of Pharmacy 880 – Langley Porter Institute 910 – Compensated Absence Accrual |
| Title UAS_TITLE | AN | 30 | R | ✓ | ✓ | UAS Description |

DPA Attribute Combinations

| | Type of DPA | DPA Range | Account Type | Func Code | UCOP Group Code | Acct Group Code Title | UAS and ARC Codes | Academic Discipline | Owner Group |
|----------------------------|----------------------------------|---------------|--------------|-----------|---|---|------------------------------|------------------------------|-------------|
| Mission | Instruction | 400000-419999 | 3 | I | 300010 | Instruction | UAS/ARC List | UAS/ARC List | C |
| | | 620000-620500 | | | | | | | |
| | | 409900-409997 | 3 | I | 300020 | Summer Session | | | |
| | | 610000-619999 | 3 | I | 300070 | University Ext-Continuing Education | | | |
| | Teaching Hospital | 420000-429999 | 3 | TH | 300030 | Teaching Hospital – Medical Center Use Only | UAS/ARC List | blank | M |
| | Academic Support | 430000-439999 | 3 | AS | 300040 | Academic Support | UAS/ARC List | blank | C |
| | | 730000-739999 | | | | | | | |
| | | 600000-609999 | 3 | AS | 300060 | Libraries | | | |
| Research | 440000-599999 | 3 | R | 300050 | Research | UAS/ARC List | UAS/ARC List | C | |
| Public Service | 620501-629999 | 3 | PS | 300080 | Public Service | UAS/ARC List | blank | C | |
| Student Aid | 770000-779999 | 3 | SFA | 300140 | Student Financial Aid | UAS/ARC List | blank | C | |
| | 780000-799999 | 5 | SFA | 300140 | Stipend DPAs | | | | |
| Support | Maint & Oper of Plant | 640000-649999 | 3 | OMP | 300090 | Maintenance & Operation of Plant | UAS/ARC List | blank | C |
| | Institutional Support | 660000-669999 | 3 | IS | 300120 | Institutional Support | UAS/ARC List | blank | C |
| | | 720000-729999 | | | | | | | |
| | Student Services | 680000-689999 | 3 | SS | 300110 | Student Services | UAS/ARC List | blank | C |
| | Auxiliary Enterprises | 760000-769999 | 3 | AE | 300130 | Auxiliary Enterprises | UAS/ARC List | blank | C |
| | Budgetary Balances Only | 800000-801499 | 3 | blank | 300159 | Other Provisions- Agency | UAS 800000 ARC blank | blank | C |
| | | 802000-802999 | | | | | | | |
| | | 801500-801599 | 3 | blank | 300151 | Salary & Wage Provisions | | | |
| | | 803000-803999 | 3 | blank | 300155 | Indirect Cost Recovery-Research | | | |
| | | | | 300159 | Indirect Cost Recovery-Other | | | | |
| Plant Expenditure | 900000-999997 | 4 | blank | 310000 | Plant Expenditures – Used with Plant Funds Only | blank | blank | C | |
| Encumbrance Control | 999998-999999 | 1 | blank | 320000 | Encumbrance Control | blank | blank | C | |