

What Function Should I Use for My Activity?

What is a Function?

- Function is a two-character chartfield in the Chart of Accounts that fulfills internal and external reporting requirements to track higher education function classifications. Function defines the mission/purpose of the transaction.
- Functions determine how costs are treated in the Facilities & Administration (F&A) or indirect cost rate calculation
- Functions facilitate internal mission-based reporting

How do I Choose a Function?

Two factors determine which Function code should be used for a transaction or activity:

1. The Function code that best reflects the mission associated with the transaction or activity
2. The Function codes associated with the Dept ID

Functions are designed for specific uses. Select the Function code that best reflects the mission associated with the transaction or activity.

Function & Description	Valid Use
40 Instruction	<p>Instruction, teaching and training activities (for both credit and non-credit):</p> <ul style="list-style-type: none"> • Remedial and tutorial instruction • Community and continuing education • Research training awards, grants and programs for postdocs and fellows, including payment for costs of supplies, conferences, laptops and institutional allowances • Fellowship grants/stipends for postdocs • K Awards and all sponsored grants for instruction purposes <i>not in a clinical setting</i> • Department chairs, MSO's and administrators supporting instruction • Faculty committee work, recruitment, governance and administration • Excludes administrative activities of the offices of the academic deans (falls under Academic Support) • Includes residents non-clinical training at hospitals
41 Clinical Education	<p>Includes all activity for clinical educational development such as:</p> <ul style="list-style-type: none"> • Trainee salaries, stipends, and benefits while they obtain training and practice in a clinical setting as well as malpractice insurance, housing, development, allowances, and program director effort • Resident and fellow rotations at hospitals and clinics and associated clinical program expenses • Hospital house staff payments

42 Medical Centers, Teaching Hospitals	<ul style="list-style-type: none"> • Includes all activity associated with the operations of UCSF Medical Centers, including nursing and other professional services, general services, administrative services, fiscal services, depreciation, and charges for physical plant operations. Includes all activity under the Medical Center business unit • Activities that take place within the hospital, but that are categorized more appropriately as instruction or research, are <i>excluded from this category</i> and accounted for in the appropriate categories, e.g., Clinical Operations, (Function Code 46)
43 Academic Support	<p>Expenditures incurred to provide support services for the institution's primary missions: instruction, research, and public service:</p> <ul style="list-style-type: none"> • Dean's and Dean's offices • Retention, preservation, and display of educational materials • Museums and galleries • Educational media and audio-visual services • Academic computing • Course and curriculum development • Academic personnel development, recruitment and retention • Consulting and expert witness revenue/expense
44 Organized & Sponsored Research	<p>Research activities where a formal proposal and budget are created to support the activity, and provided to an organization external to UCSF. For this purpose, UCOP and other UC locations are considered external.</p> <ul style="list-style-type: none"> • Activities specifically organized to produce research outcomes • Activities funded through a research grant or contract
45 Faculty Support	<ul style="list-style-type: none"> • Research incentives and research/faculty start-up funds • Research projects commissioned by a department and funded from its own resources or with funds secured by the department from other UCSF sources, i.e., "protected time", RAP • Research not funded by grants used to develop ideas for new grant proposals • Bridge funding /research expenditures covered by department in-between grant funding • Non-specific or general research activities funded by unrestricted gifts and other private sources to support a department or faculty member's research
46 Clinical Operations (Patient Care)	<p>Includes all activities related to patient care, but excludes the operations of the Medical Center. Includes expenses incurred to generate clinical revenue, such as:</p> <ul style="list-style-type: none"> • Faculty clinical time, nurses, billing and coding, malpractice • Department clinical service centers/labs • Overhead associated with managing and administering the clinical professional fee practice

<p>60 Libraries</p>	<p>Used only with activities for the campus Library. Includes acquisition, preservation, display and maintenance of collections. <i>Function code 60 should not be used with departmental budgets for Libraries.</i></p>	<p>72 Institutional Support & General Admin <i>(continued)</i></p>	<ul style="list-style-type: none"> • Public and community relations, alumni or other constituents • Information technology services • Bad debt expense from student loans • Human resources, affirmative action and benefits office • Space management, purchasing and maintenance of supplies and materials ,campus-wide communication • Campus transportation services (shuttles, etc.) • Logistical services; general stores, mail and printing services
<p>62 Public Service</p>	<p>Activities sponsored by University or external sponsors that make available to the public various resources and special capabilities:</p> <ul style="list-style-type: none"> • Student and science outreach events • Conferences, institutes, general advisory services and reference bureaus • Radio and TV, consulting and similar non-instructional services to particular sectors of the community • Sponsored contracts and grants that are a public service • Training targeted to the public as a service 	<p>76 Auxiliary Enterprises</p>	<p>Includes all activities for units that exist to furnish goods and services for a fee to students, faculty, staff, and other non-University customers and are managed as self-supporting units:</p> <ul style="list-style-type: none"> • Parking • Student housing • Food services • College stores • Telecommunications & formally organized information technology
<p>64 Operation & Maintenance of Plant</p>	<p>All activities for central services pertaining to the maintenance and operation of the physical plant:</p> <ul style="list-style-type: none"> • Plant administration • Building, landscape and grounds maintenance • Custodial services • Utilities • Major repairs and renovations (not capitalized) • Security/safety, including earthquake disaster preparedness and environmental safety • Logistical services including central receiving and space and capital leasing • Depreciation 	<p>78 Student Financial Aid</p>	<p>Student financial aid awards, grants, scholarships and fellowships that do not require the student to perform service (such as work study) or repay the amount to the funding source. This includes:</p> <ul style="list-style-type: none"> • Gifts intended for scholarships • Graduate student training grants for tuition, fees and living expense only • Tuition and fee waivers • This function does not include: <ul style="list-style-type: none"> ◦ Training and fellowship grants for postdocs/fellows (Function 40 - Instruction) ◦ Payment to vendors for supplies, books, conferences, laptops, etc. (Function 40 – Instruction) ◦ Costs of student financial aid office (68 –Student Services)
<p>68 Student Services</p>	<p>Includes functions whose primary purpose is to contribute to the physical and emotional well-being of students and to their intellectual, cultural and social development <i>outside the context</i> of the formal instructional program:</p> <ul style="list-style-type: none"> • Office of admission and registrar • Student activities and organizations including social and cultural development • Recreational sports • Organized counseling and career placement guidance (academic counseling is included in academic support, Function code 43) • Student financial aid administration • Student health services when not operated as an auxiliary function (See Function 76) 	<p>79 Indirect Cost Recovery Central Units Only</p>	<p>Used solely by Contracts & Grants Accounting (CGA) to record and adjust indirect cost recovery. Must be used in combination with Indirect Cost Recovery Account (59750-59758) specific to the Project funding source.</p>
<p>72 Institutional Support & General Admin</p>	<p>All activities for central units and functions that provide core services to the entire campus:</p> <ul style="list-style-type: none"> • Chancellor, Vice-Chancellors, Vice Presidents and Associate Vice Presidents • Financial and administrative services, i.e. accounting, payroll, treasury, legal, risk, compliance, external and internal audit operations • Police, storehouse, communications, environmental health & safety • Institution-wide development and fundraising 	<p>80 Provisions for Allocation Central Units Only</p>	<p>Includes appropriations for central campus provisions for discretionary purposes, salary and benefit allocations and overhead recoveries. This function is primarily agency fund activity, payroll transfer entries between UCSF and other campuses, and suspense activity. Function 80 entries are required to be zeroed out at year-end.</p>
<p>81 Capital Projects</p>	<p>Includes all capital project expenses and expense eliminations prior to capitalization. These transactions involve plant funds and are not operating activities.</p>	<p>81 Capital Projects</p>	<p>Includes all capital project expenses and expense eliminations prior to capitalization. These transactions involve plant funds and are not operating activities.</p>

What Function Should I Use for My Activity?

Departments may perform multiple functions, however a department *may only choose from those functions associated with their Dept ID*

- Combo edit rules allow or disallow certain combinations of chartfields in PeopleSoft
- Combo edit rules control valid Dept ID-Function combinations
- For example, an instructional department may *not* select the auxiliary enterprises function code (76)

Control Point		Campus Core Funds	Immediate Office	CIO - Chancellor's Development	EVCP - Chancellor's Development	FAS - Executive Vice Chancellor & Provost	FAS - Finance & Admin	Foundation	Medical Center	School of Dentistry	School of Medicine	School of Nursing	School of Pharmacy	University Relations						
		Function	I	CE	TH	AS	R	I	AS	60	PS	OMP	SS	IS	AE	SFA	IDC	80	CP	
I	40 - Instruction																			
CE	41 - Clinical Education																			
TH	42 - Medical Centers, Teaching Hospitals																			
AS	43 - Academic Support																			
R	44 - Organized & Sponsored Research																			
I	45 - Faculty Support																			
AS	46 - Clinical Operations (Patient Care)																			
60	Libraries																			
PS	62 - Public Service																			
OMP	64 - Operation & Maintenance of Plant																			
SS	68 - Student Services																			
IS	72 - Institutional Support & General Admin																			
AE	76 - Auxiliary Enterprises																			
SFA	78 - Student Financial Aid																			
IDC	79 - Indirect Cost Recovery																			
80	Provisions for Allocation																			
CP	81 - Capital Projects																			

Key: All departments in the Control Point can use this function
 Only select departments in the Control Point that perform this mission/purpose can use this function
 Not a valid combination

For **sponsored awards**, Function codes are associated with specific award purposes. Selecting the appropriate Function code ensures that financial transactions are recorded consistently with the award purpose.

Award Purpose		Career Development (CARDV)	Clinical Trials (CLIN)	Clinical Education (CLINED)	Equipment Grant	Instruction (INST)	Other (OTHR)	Other Clinical Service (CLINO)	Public Service (PUBSY)	Research (BASIC)										
		Function	I	CE	TH	AS	R	I	AS	L	PS	OMP	SS	IS	AE	SFA	IDC	CP		
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AS	46 - Clinical Operations (Patient Care)																			
L	60 - Libraries																			
PS	62 - Public Service																			
OMP	64 - Operation & Maintenance of Plant																			
SS	68 - Student Services																			
IS	72 - Institutional Support & General Admin																			
AE	76 - Auxiliary Enterprises																			
SFA	78 - Student Financial Aid																			
IDC	79 - Indirect Cost Recovery																			
CP	81 - Capital Projects																			

Key: The most common or exclusive relationship between an award purpose and function
 Only select awards would use this relationship as determined by the award program purpose
 Not a valid combination

Additional Resources

Further information on Function and the other Chart of Accounts chartfields, including a large format version of the Control Point/Function matrix and Award Purpose/Function matrix on this page, can be found on the Chart of Accounts Training & Job Aids section of the [Controller's Office website](#).