

What is a Purpose code?

Purpose codes are an important segment of the COA string because these codes give us the *WHY* behind revenue and expense transactions. Where account codes explain what type of transaction occurred (tuition revenue or supplies expense, for example), the purpose code tells us the purpose behind the transaction. Tuition revenue was received for online graduate programs (purpose code 153) or supplies expense were incurred to support fundraising activities (purpose code 730).

In addition, using purpose codes allows us to further segregate activity within departments that have varied types of activities. For example, many academic departments regularly host activities that can be considered instruction, research, public service, and academic support. By using purpose codes, we can more accurately reflect the activities carried out in external and internal reporting.

Purpose codes are organized around functional categories which are universally accepted for reporting university activities. Below are descriptions of these broad categories, along with the Ignite codes available for each category.

Instruction Codes:

Include all activities that are part of the University's instruction program. This includes credit and noncredit courses, along with supplemental and tutorial instruction. The category should not include activities that are primarily administrative in nature (e.g., academic deans).

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| 101 | Instruction | <i>Activities that cannot be distinctly categorized by type of instruction should be included here</i> |
| 102 | Instruction-Department Admin | <i>Typically, department chair stipend, academic department support salaries</i> |
| 120 | Instruction-Continuing Education | <i>Non-credit bearing activities</i> |
| 130 | Instruction-Sabbatical | |
| 135 | Instruction-Special Programs | |
| 152 | Instruction-Graduate Traditional | |
| 153 | Instruction-Graduate Online | |
| 155 | Instruction-Undergraduate Traditional | |
| 156 | Instruction-Undergraduate Online | |
| 157 | Instruction-Doctorate Traditional | |
| 158 | Instruction-Doctorate Online | |
| 180 | Instruction-Winter | Used for direct costs related to instruction in terms that do not coincide with fall and spring |
| 181 | Instruction-May | |
| 182 | Instruction-Summer | |

Research Codes:

Include all activities specifically organized to produce research, whether commissioned by an external agency (sponsored research) or separately budgeted by an organizational unit (internally funded research).

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| 301 | Research | |
| 305 | Research-Research Centers | <i>Costs incurred by research centers and charged back to other research activities or charged out to external entities; revenues generated by research centers</i> |
| 315 | Research-Administrative | <i>Costs incurred in support of research activities</i> |
| 330 | Research-Sabbatical | |
| 382 | Research-Summer | |

Public Service Codes:

Activities designed to provide noninstructional services to external individuals and groups, at no cost, such as community service activities for conferences, general advisory services, consulting, and testing services. Also includes the receipt of gifts and grants to fund such activities.

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| 401 | Public Service-General | 405 | Public Service-Community Svc |
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Academic Support Codes:

This category includes activities which support the institution’s primary mission-related activities of instruction, research, and public service, including libraries, museums, educational media services, academic computing services, academic administration, and course or curriculum development.

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| 201 | Academic Support-General | 221 | Academic Support-Libraries Admin |
| 202 | Academic Support-Academic Admin | 222 | Academic Support-Academic Technology |
| 210 | Academic Support-Curriculum Development | 230 | Academic Support-Museums and Galleries |
| 220 | Academic Support-Libraries | | |

Student Service Codes:

Includes those activities with the primary purpose of contributing to the emotional and physical well-being of students and to their intellectual, cultural, and social development outside the context of the formal instructional program. Offices and functions which should be in this category include admissions, registrar, student services administration, social and cultural development, counseling and career guidance, financial aid administration, student admissions, and student health services.

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| 501 | Student Services-General | 540 | Student Services-Facilities |
| 510 | Student Services-Camps | 545 | Student Services-Recreation |
| 520 | Student Services-Counseling | 550 | Student Services-Recruitment |
| 530 | Student Services-Student Enrichment | 555 | Student Services-Testing Services |
| 535 | Student Services-Financial Aid Admin | | |

Auxiliary Enterprise Codes:

Auxiliary enterprises provide goods or services to students, faculty, and staff for a fee and are generally expected to be self-supporting (generating enough revenue to cover expenses). Examples include residence halls, food services, university press, and bookstore.

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| 901 | Auxiliary Enterprises-General | 925 | Auxiliary Enterprises-Rental Property |
| 910 | Auxiliary Enterprises-Dining Services | 950 | Auxiliary Enterprises-Other |
| 920 | Auxiliary Enterprises-Residence Halls | | |

Athletic Codes:

In some cases, athletics activities are reported as student services and in other cases it is included in auxiliary enterprises. Separate coding is provided to allow for flexibility in reporting.

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| 601 | Athletics-General | 620 | Athletics-Fund Raising | 630 | Athletics-Sports |
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Operations and Maintenance of Plant Codes:

Expenditures for the administration, supervision, operation, maintenance, preservation, and protection of the institution's physical plant. They include expenses normally incurred for such items as janitorial services, utilities, repairs and maintenance of buildings, furniture and equipment, care of grounds, safety and security, hazardous waste disposal, space and capital leasing, and facility planning and management.

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| 801 | Plant Maintenance-General | 810 | Plant Maintenance-Projects |
| 830 | Plant Maintenance-Other | | |

Scholarship and Fellowship Codes:

Includes grants to students, from institutional or external funds, to offset the cost of a student's education partially or fully. This includes scholarships, grants, prizes, awards, and tuition and fee remission. Except if the tuition and fee remission was granted because of faculty or staff status or family relationship of students to faculty or staff, then the expenditure should be recorded as an employee benefit in the expenditure category in which the faculty or staff salary is reported.

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| 051 | Scholarship Fellowship-General | 056 | Scholarship Fellowship- Need Based |
| 054 | Scholarship Fellowship- Merit Based | 060 | Scholarship Fellowship-Fellowships |

Institutional Support Codes:

Includes activities which support the administrative functions of the university, such as

- central executive-level activities concerned with management and long-range planning of the entire institution, such as the governing board, planning and programming, and legal services
- fiscal operations, including the investment office
- administrative data processing
- employment management and records
- communications and public relations
- logistical activities that provide procurement, storerooms, printing, and transportation services to the institution
- activities concerned with community and alumni relations, including development and fundraising.

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| 701 | Institutional Support-General |
| 720 | Institutional Support-Public Relations |
| 730 | Institutional Support-Fundraising |