

Chart of Accounts – Functional Area

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I. Purpose

To provide guidance to all University of Kentucky units on assigning the appropriate functional area to each cost object in SAP and each room in EBARS in order that expenses and space usage can be reported in compliance with standards established by the National Association of College and University Business Officers publication *Financial Accounting and Reporting Manual for Higher Education* and OMB Circular A-21. The functional area is a critical component of the chart of accounts used to:

- Categorize expenses in the annual audited financial statement
- Categorize restricted net assets (fund balances) in the annual audited financial statement
- Control the treatment of operating expenses and costs associated with space when calculating the Facilities & Administrative (F&A) rate used to charge grants for indirect costs
- Prepare the University's budget and interim financial statements
- Report expense and space usage information to the Council on Postsecondary Education
- Report to the federal government

II. Responsibilities

- A. Departmental administrator or equivalent unit business officer
 1. Assign functional area values appropriately and consistently to all cost objects and rooms
 2. Do not allow usage of a cost object for any function other than the one it has been assigned
 3. Establish a new cost object if the purpose changes or if additional functions are added to the unit
 4. Move expenses only to cost objects with functional areas that reflect the purpose of the expense
 5. Verify at least annually during space inventory that the functional area assigned to rooms in EBARS is accurate
- B. Area fiscal officer
 1. Provide guidance to departmental personnel on assignment of the functional area to cost objects other than grants
 2. Verify the functional area is correct when approving forms to establish new cost objects
- C. Office of Sponsored Projects Administration (OSPA)
 1. Provide guidance to departmental personnel on the use of functional area on grants
 2. Verify the functional area is correct when establishing new grants.
- D. Accounting and Financial Reporting Services
 1. In conjunction with the University Budget Office, provide guidance to the area fiscal officers on functional area usage
 2. Final review and approval of functional area when establishing new cost objects other than grants
- E. Research Financial Services
 1. Provide guidance to OSPA on functional area usage
 2. Final review and approval of functional area when establishing new grants

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III. Policy

The functional area of all cost objects (funds, funds centers, grants and plant fund WBS elements) will be established, maintained, and used in a manner that ensures compliance with internal and external expense reporting requirements.

IV. Functional Area Definitions

Differences between assignment of functional area to cost objects in SAP and rooms in EBARS are noted where appropriate.

• Instruction

The instruction category includes expenses for all activities that are part of an institution's instruction program. Expenses for credit and noncredit courses; academic, vocational, and technical instruction; remedial and tutorial instruction; and regular, special, and extension sessions should be included. This category also includes expenses for formally organized and separately budgeted instructional information technology.

Expenses for departmental research and public service that are not separately budgeted should be included in this classification. This category excludes expenses for those academic personnel whose primary activity is administration – for example, academic deans.

The instruction category includes the following subcategories:

0110 - General Academic Instruction includes expenses for formally organized and separately budgeted instructional activities that are carried out during the academic year (as defined by the institution), associated with academic offerings described by the Integrated Postsecondary Education Data System (IPEDS) instructional program categories identified in the National Center for Education Statistics (NCES) publication, *A Classification of Instructional Programs*, and offered for credit as part of a formal post-secondary education degree or certificate program. Open university, short courses, and home study activities falling within this classification and offered for credit are included. However, this subcategory does not include instructional offerings that are part of programs leading toward degrees or certificates at levels below the higher educational level, such as adult basic education.

0120 - Vocational/Technical includes expenses for formally organized and separately budgeted instructional activities that are carried out during the academic year (as defined by the institution), usually associated with IPEDS instructional program categories and offered for credit as part of a formal postsecondary education degree or certificate program in an occupational or technical program or field of study. Open university, short courses, and home study falling within this classification and offered for credit are included. However, this subcategory does not include instructional offerings that are part of programs leading toward degrees or certificates at levels below the higher education level, such as adult basic education.

0130 - Community Education includes expenses for formally organized and separately budgeted instructional activities that do not generally result in credit toward any formal postsecondary degree or certificate. It includes noncredit

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instructional offerings carried out by the institution's extension division as well as noncredit offerings that are part of the adult education or continuing education program. This subcategory also includes expenses for activities associated with programs leading toward a degree or certificate at a level below the higher education level, such as adult basic education.

0140 – Preparatory/Remedial Instruction includes expenses for formally organized and separately budgeted instructional activities that give students the basic knowledge and skills required by the institution before they can undertake formal academic course work leading to a postsecondary degree or certificate. Such activities, supplemental to the normal academic program, generally are termed preparatory, remedial, developmental, or special educational services. These instructional offerings may be taken prior to or along with the course work leading to the degree or certificate. They are generally noncredit offerings, although in some cases credit may be provided specifically for required preparatory or remedial skills or knowledge, and should be included in this category. If students may satisfy preparatory requirements by taking offerings provided primarily for other than remedial or preparatory purposes, those offerings should be classified elsewhere.

0150 - Summer and Special Session includes all expenses for instruction provided during other than normal academic year periods.

- **Research**

Includes all expenses for activities specifically organized to produce research, whether commissioned by an agency external to the institution or separately budgeted by an organizational unit within the institution. Subject to these conditions, the category includes expenses for individual and project research as well as that of institutes and research centers. This category does not include all sponsored programs nor is it necessarily limited to sponsored research, since internally supported research programs, if separately budgeted, shall be included in this category under the circumstances described. Expenses for departmental research that are separately budgeted are included in this category. However, the research category does not include expenses for departmental research that are not separately budgeted. Such expenses are included in the instructional category.

The research category includes the following subcategories:

0210 - Institutes and Research Centers – includes expenses for research activities that are part of a formal research organization created to manage a number of research efforts, including agricultural experiment stations.

0220 – Individual and Project Research – includes expenses for research activities that normally are managed within academic departments. These research activities usually have a stated goal or purpose, projected outcomes, and a financial and/or programmatic reporting requirement and are created for specified time periods as a result of a contract, grant, or specific allocation of institutional resources. Also included here are any separately budgeted departmental research activities that may lead to research outcomes. Excluded from this category are those on-going research activities that should be classified under the subcategory Institutes and Research Centers.

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0230 - Departmental Research – includes expenses for research activities that do not meet the criteria to be classified as either Institutes and Research Centers (0210) or Individual and Project Research (0220). Departmental research includes expenses for experiments and exploration of ideas in areas of professional interest that may become more formal research projects at a later time. These expenses are classified as instruction for the F&A rate calculation.

- **Public Service**

Includes expenses for activities established primarily to provide non-instructional services beneficial to individuals and groups external to the institution. These activities include community service programs (excluding instructional activities) and cooperative extension services. Included in this category are conferences, institutes, seminars, general advisory services, reference bureaus, radio and television, consulting, and similar non-instructional services to particular sectors of the community. This category also includes expenses for formally organized and separately budgeted public service information technology.

The public service category includes the following subcategories:

0310 - Patient Services - includes expenses for those services that benefit patients directly through faculty physicians or indirectly through consulting, laboratory, or other services not assignable to a hospital. The instruction and research activities that occur in a hospital should be separately classified as appropriate. Patient Services apply primarily to the community-at-large as opposed to student or faculty and staff health services that are classified elsewhere. Examples of patient services include the appropriate portions of Community Out-Reach Health Activities, Counseling Centers, Dental Clinics, Public Health Centers, Speech and Hearing Clinics, and Veterinary Clinics.

0320 - Community Services - includes expenses for activities organized and carried out to provide general community services, excluding instructional activities. Community service activities make available to the public various resources and special capabilities that exist within the institution. Examples include conferences and institutes, general advisory services and reference bureaus, consultation, testing services (for example, soil testing, carbon dating, structural testing), and similar activities. The activities included in this subcategory are generally sponsored and managed outside the context of both the agricultural and urban extension programs and of the institution's public broadcasting station.

0330 - Cooperative Extension Services - includes expenses for non-instructional public service activities established as the result of cooperative extension efforts between the institution and outside agencies such as the U.S. Department of Agriculture's extension service and the affiliated state extension services. This subcategory is intended primarily for land-grant colleges and universities and includes both agricultural extension and urban extension services. The distinguishing feature of activities in this subcategory is that programmatic and fiscal control is shared by the institution with the Department of Agriculture's extension service, the related state extension services, and agencies of local government.

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0340 - KMSF Patient Care - includes expenses for those services that benefit patients directly through faculty physicians or indirectly through consulting, laboratory, or other services not assignable to a hospital. This is used only for 101319XXXXX and 113991XXXX cost/funds centers. These expenses are classified as clinical services on the audited financial statement.

- **Academic Support**

Includes expenses incurred to provide support services for the institution's primary missions: instruction, research, and public service. It includes the retention, preservation, and display of educational materials, such as libraries, museums, and galleries; the provision of services that directly assist the academic functions of the institution, such as demonstration schools associated with a department, school, or college of education; media such as audio-visual services and technology such as computing support; academic administration (including academic deans but not department chairpersons) and personnel development providing administration support and management direction to the three primary missions; and separately budgeted support for course and curriculum development. For institutions that currently charge some of the expenses – for example, computing support – directly to the various operating units of the institution, this category does not reflect such expenses.

The academic support category includes the following subcategories:

0410 – Libraries - includes expenses for organized activities that directly support the operation of a catalogued or otherwise classified collection.

0420 - Museums and Galleries - includes expenses for organized activities that provide for the collection, preservation, and exhibition of historical materials, art objects, scientific displays, etc. This activity is not restricted to the collection, preservation, and exhibition of inanimate objects. For example, it is appropriate to classify herein the activities associated with an arboretum. Libraries are excluded.

0430 - Educational Media Services - includes expenses for organized activities providing audiovisual and other services that aid in the transmission of information in support of the institution's instruction, research, and public service missions.

0440 - Academic Support Information Technology - includes expenses for formally organized and separately budgeted academic support information technology. If an institution does not separately budget and expense information technology resources, the costs associated with the three primary missions will be applied to this category and the remainder to institutional support.

0450 - Ancillary Support - includes expenses for organized activities that provide support services to the three primary missions of instruction, research, and public service, but are not appropriately classified in the previous subcategories. Ancillary support activities usually provide a mechanism through which students can gain practical experience. An example of ancillary

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support is a demonstration school associated with a school of education. The expenses of teaching hospitals are excluded.

0460 - Academic Administration, Personnel Development, and Course and Curriculum Development - includes expenses for activities specifically designed and carried out to provide administrative and management support to the academic programs. This subcategory is intended to separately identify expenses for activities formally organized and separately budgeted for academic administration. It includes the expenses of academic deans (including deans of research, deans of graduate schools, and college deans), but it does not include the expenses of department chairpersons (which are included in the appropriate primary function categories).

The subcategory also includes expenses for formally organized and separately budgeted academic advising. It also includes expenses for those activities that provide the faculty with opportunities for increasing their personal and professional growth and development or that evaluate and reward their professional performance. Included in this activity are sabbaticals, faculty awards and organized faculty development programs.

This activity also includes separately budgeted expenses for planning and development activities established to improve or add to the instructional offerings of the academic programs. Examples include expenses for college curriculum committees, curriculum development research, curriculum evaluations, and experimental studies. These courses and curriculum developments should be intended for use in future course offerings (subsequent to the current fiscal year). Any improvements made to the current course offerings should be charged directly to Instruction.

Expenses associated with the office of the chief academic office of the institution are not included in this subcategory, but should be classified as institutional support.

- **Student Services**

Includes all funds expenses incurred for offices of admissions and the registrar and activities with the primary purpose of contributing to students' emotional and physical well-being and intellectual, cultural, and social development outside the context of the formal instruction program. It includes expenses for student activities, cultural events, enrollment management, student newspapers, intramural athletics, student organizations, intercollegiate athletics (if the program is not operated as an essentially self-supporting activity), counseling and career guidance (excluding informal academic counseling by the faculty), student aid administration, and student health service (if not operated as an essentially self-supporting activity). This category also includes expenses for formally organized and separately budgeted student services information technology.

The student services category includes the following subcategories:

0510 - Student Service Administration - includes expenses for organized administrative activities that provide assistance and support (excluding academic support) to the needs and interests of students This subcategory

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includes only administrative activities that support more than one subcategory of student activities and that provide central administrative services related to the various student service activities; in particular, this subcategory includes services provided for particular types of students (for example, minority students, veterans, and handicapped students). Excluded from this subcategory are activities of the institution's chief administrative officer for student affairs, whose activities are institution wide and therefore should be classified as institutional support.

0520 - Social and Cultural Development - includes expenses for organized activities that provide for students' social and cultural development outside the formal academic program. This subcategory includes cultural events, student newspapers, intramural athletics, student organizations, etc. Expenses for an intercollegiate athletics program are included in this subcategory if the program is not operated as an essentially self-supporting operation (in which case all the related expenses would be reported as auxiliary enterprises).

0530 - Counseling and Career Guidance - includes expenses for formally organized placement, career guidance, and personal counseling services for students. This subcategory includes vocational testing and counseling services and activities of the placement office. Excluded from this subcategory are formal academic counseling activities (academic support) and informal academic counseling services (instruction) provided by the faculty in relation to course assignments.

0540 - Student Admissions and Records - includes expenses for activities related to the identification of prospective students, the promotion of attendance at the institution, the processing of applications for admission and to activities that maintain, handle and update records for currently enrolled students as well as for students previously enrolled. Expenses for the Admissions Office and such items as diplomas photo/ identification cards, and the Registrar's Office are included in this subcategory.

0550 - Financial Aid Administration - includes expenses for those activities that provide financial aid services and assistance to students. Included within this activity are financial analysis, financial counseling, and administration of work study, student employment, and so forth. Excluded are the actual financial aid grants made to students which are classified as Student Financial Aid.

0560 - Student Health Services - includes expenses for organized student health services that are not self-supporting; health services that are self-supporting are reported as auxiliary enterprises.

- **Institutional Support**

Includes all expenses for central (not college or department), executive-level activities concerned with management and long-range planning for the entire institution, such as the governing board, planning and programming operations, and legal services; fiscal operations, including the investment office; administrative data processing; space management; employee personnel and records; logistical activities that provide procurement, storerooms, printing; transportation services to the institution; support

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services to faculty and staff that are not operated as auxiliary enterprises; and activities concerned with community and alumni relations, including development and fund raising. This category also includes expenses for formally organized and separately budgeted administrative information technology. If an institution does not separately budget and expense information technology resources, the costs associated with the three primary missions will be applied to academic support and the remainder to this category.

Appropriate allocations of institutional support should be made to auxiliary enterprises, hospitals, and any other activities not directly related to the primary categories or the related support categories.

The institutional support category includes the following subcategories:

0610 - Executive Management - includes expenses for all central, executive-level activities concerned with management and long-range planning for the entire institution (as distinct from planning and management for any one program within the institution). All offices with institution-wide responsibilities are included, such as the president, chief academic officer, chief business officer, chief student affairs officer, and chief development officer. This subcategory includes such operations as executive direction (for example, governing board), planning and programming operations, and legal operations.

0620 - Fiscal Operations - includes expenses for operations related to fiscal control and investments. It includes the accounting office, bursar's office, and external audits. Interest expense on working capital loans is recorded with other interest expense and is not recorded as institutional support. In addition, bad debt expense for student and other accounts receivables is recorded as a reduction in the specific revenue source rather than as an expense.

0630 - General Administration-includes expenses for activities related to general administrative operations and services (with the exception of fiscal operations). Included in this subcategory are personnel administration, administrative computing, space management, purchasing and maintenance of supplies and materials, campus-wide communications and transportation services, general stores, and printing shops (if not categorized as auxiliary services).

0670 - Public Relations and Development - includes expenses for activities to maintain relations with the community, alumni, or other constituents and to conduct activities related to institution-wide development and fund raising. Alumni activities, commencement, community and public relations, information services, membership dues, parent activities, and school relations are included in this subcategory. Those activities related to the use of alumni in student recruitment should be classified as Student Admissions and Records. Excluded are those activities established to provide public service to the community.

0690 - Staff Benefits - used only for university-wide cost elements included in the calculation of the University's miscellaneous fringe benefit rate.

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- **Student Financial Aid**

Includes expenses for scholarships and fellowships in the form of grants to students resulting from selection by the institution or from an entitlement program. The category also includes trainee stipends, prizes, and awards. Trainee stipends awarded to individuals who are not enrolled in formal course work should be charged to instruction, research, or public service. When services are required in exchange for financial assistance, as in the College Work-Study Program, charges should be classified as expenses of the department or organizational unit to which the service is rendered. Aid to students in the form of tuition or fee remissions also should be included in this category. However, remission of tuition or fees granted because of faculty or staff status, or family relationship of students to faculty or staff, should be recorded as staff benefits expenses in the appropriate functional expense category.

The criteria to be used in determining which expenses to include in this category are the following:

1. The funds must represent expenses of the unrestricted or restricted current funds.
2. The institution must have fiscal control of the funds used to make the grant, e.g., Supplemental Educational Opportunity Grants.
3. Recipients of grants must not be required to perform service to the institution as consideration for the grant, nor are they expected to repay the amount of the grant to the funding source.
4. The institution must have selected the recipient of the grant. If the institution is given control of the funds, but is not allowed to select the recipient of the grant, (e.g., the Federal Basic Education opportunity Grants Program) the funds should be reported as agency funds rather than as current funds.

NOTE: *Student financial aid codes are not valid in the eBARS space system. Rooms used for financial aid purposes should be coded with the appropriate student services code.*

The student financial aid category includes the following subcategories:

0810 – General Student Scholarships - This code is used only when awards may be made to either undergraduate or graduate students, primarily when a donor does not specify the type of student who may receive the award. It includes the expenses of funds awarded to students as grants-in-aid, trainee stipends, tuition and fee remissions, and prizes. Excluded from this category are work/study funds that should be classified as costs to the subcategory to which the service is rendered. Student loans are also excluded.

0811 - Graduate Student Scholarships - includes the expenses of funds awarded to graduate and professional students as grants-in-aid, trainee stipends, tuition and fee remissions, and prizes. Excluded from this category are work/study funds that should be classified as costs to the subcategory to which the service is rendered. Student loans are excluded also.

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0812 - Undergraduate Student Scholarships includes the expenses of funds awarded to undergraduate students as grants-in-aid, trainee stipends, tuition and fee remissions, and prizes. Excluded from this category are work/study funds that should be classified as costs to the subcategory to which the service is rendered. Student loans are excluded also.

0820 - Fellowships - include the expenditure of funds for graduate students as outright grants-in-aid and trainee stipends. Excluded from this category are funds for which services to the institution must be rendered e.g., teaching assistants or research assistants. Student loans are excluded also.

- **Operations and Maintenance (O & M) of Plant**

Includes all expenses 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 and utility services; repairs and ordinary or normal alterations of buildings, furniture, and equipment; care of grounds; maintenance and operation of buildings and other plant facilities; security; earthquake and disaster preparedness; safety; hazardous waste disposal; property, liability and all other insurance relating to property; space and capital leasing; facility planning and management; and central receiving. This category includes expenses for formally organized and separately budgeted operation and maintenance information technology

This category may be allocated to the other functional categories based on an acceptable allocation methodology such as square footage of buildings.

This category includes the following subcategories:

1010 - Physical Plant Administration - includes expenses for administrative activities that directly support physical plant operations. Activities related to the development of plans for plant expansion or modification, as well as plans for new construction, should be included in this subcategory. Also included are property, liability, and all other insurance relating to property.

1020 - Custodial Services - includes all expenses related to the janitorial or custodial operations of the education and general buildings of the institution. Auxiliary enterprises and hospitals should be allocated their proportionate share of the costs of custodial services.

1030 - Utilities - includes expenses related to heating, cooling, light and power, gas, water, and any other utilities necessary for operation of the physical plant. Auxiliary enterprises and hospitals should be allocated their proportionate share of utilities.

1040 - Bldg Repairs & Maintenance, Care and Repair of Grounds, and Utility Lines Maintenance and Repair - includes all expenses related to the repair of educational and general buildings owned and operated by the institution. Building repairs and maintenance includes the costs of materials, supervisory personnel and other personnel, and other necessary expenses for minor repairs and/or painting of the following: roofs, exterior walls, foundations, flooring, ceiling, partitions, doors, screens, heating and air

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conditioning equipment, window shades, Venetian blinds, windows, plaster, structural iron work, plumbing, electric wiring, light fixtures (including the replacement of lamps and bulbs), built-in shelving, and other related items. This category includes all expenses connected with the repair of furniture and/or building equipment used by the institution and normally charged to Operation and Maintenance of the Physical Plant.

This activity specifically excludes expenses qualifying as capital outlay projects.

It does include all expenses connected with the care and maintenance of an institution's grounds. Included here are salaries of all grounds men, grounds supervisors, grounds lead men, and grounds laborers. Also included is the upkeep of all lands owned and operated by the institution, whether improved or unimproved, including any court, patio, or inner garden enclosed by buildings. Grounds maintenance begins after the site improvements are complete. It includes land improvements such as lawns, trees, shrubs, flowers, planting, streets, walks, parking areas, and paths whether improved or unimproved. It includes non-structural improvements such as walls, fences, utility lines and tunnels, fountains, and furniture located on the campus grounds. Also included in this activity are expenses for the maintenance and repair of utility systems of the institution. Auxiliary enterprises and hospitals should be allocated their proportionate share of the costs of repair and maintenance.

1050 - Debt Service - Educational and General

1060 - Other Maintenance and Operation Expense - includes other expenses incurred in operating and maintaining the physical plant that are not classified under one of the categories above. Safety and security are included in this subcategory. Auxiliary enterprises and hospitals should be allocated their proportionate share of the costs of these expenses.

- **Auxiliary Enterprises**

An auxiliary enterprise exists to furnish goods or services to students, faculty, staff, other institutional departments, or incidentally to the general public, and charges a fee directly related to, although not necessarily equal to, the cost of the goods or services. The distinguishing characteristic of an auxiliary enterprise is that it is managed as an essentially self-supporting activity. Examples are residence halls, food services, intercollegiate athletics (only if essentially self-supporting), college stores, faculty clubs, parking, and faculty housing. Student health services, when operated as an auxiliary enterprise, also are included. Hospitals, although they may serve students, faculty, or staff, are classified separately because of their financial significance.

The auxiliary enterprise category includes all expenses relating to the operation of auxiliary enterprises, including expenses for operation and maintenance of plant, depreciation (if allocated to functional expense categories) and administration. Also included are other direct and indirect costs, whether charged directly as expenses or allocated as a proportionate share of costs of other departments or units.

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This category includes the following subcategories:

Athletics

- 1100 - UKAA Admin & General**
- 1110 - UKAA Facilities & Operations**
- 1120 - UKAA Auxiliaries**
- 1130 - UKAA Football**
- 1140 - UKAA Basketball**
- 1150 - UKAA Other Men's Sports**
- 1160 - UKAA Women's Basketball**
- 1170 - UKAA Other Women's Sports**

Auxiliary Services

1240 - Faculty & Staff Aux Services – includes all expenses for auxiliary enterprise activities primarily intended to provide a service to the faculty, staff or both. Such activities include the faculty club, faculty-staff parking, and faculty housing.

1250 - Other Auxiliary Services – includes expenses for all other auxiliary enterprises.

Housing and Dining

- 1310 - Student Auxiliary Services – Housing**
- 1320 - Student Auxiliary Services – Bookstore**
- 1330 - Student Auxiliary Services – Food Services**
- 1340 - Student Auxiliary Services – Student Center**

Hospitals & Clinics

This function includes all expenses of operating a hospital including employee benefits, debt service and a proportionate share of physical plant operations and maintenance, other institutional support, mandatory transfers and non-mandatory transfers.

Expenses for activities that take place within the hospital but that are more appropriately categorized as instruction, research or public service should be excluded from this category and accounted for in the appropriate categories.

1400 - Hospital and Clinics - This function includes the following activities:

- Ambulatory Services
- Dietary & Housekeeping
- Equipment
- General Administration Services
- Nursing Services
- Other Hospital Services
- Other Professional Services
- Pharmacy Central Supply
- University Supporting Services

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- **Space Only**

The following functional area codes are only for use with the eBARS space system:

9910 – Not specified. This code is for new rooms that have not yet been assigned a functional area. It is for short-term use only. As soon as the room use is determined, it should be assigned to the correct functional area.

9920 - Non-UK personnel. This code is for university space occupied by non UK personnel.

9990 – Unassignable. This code is for space with the following room use codes:

- VVV Toilets
- WWW Circulation Area
- XXX Building Service Area
- YYY Mechanical Area
- ZZZ Structural Area