

Gift Purpose Codes ^[1]

Purpose:

Gift Purpose Code 1 (values listed below) describes the donor restriction category (faculty compensation, scholarships, building, etc.).

Gift Purpose Code 2 indicates by a Yes or No value if gift monies may be used for entertainment, donor cultivation, or personnel recruitment.

Gift Purpose Code 1 - Values

Code	Description	Expanded Definition	University Accounting Restrictions	Compatible Purpose Co
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Note:

The purpose of the first character is included in all codes beginning with that character. The second character is "additive." For instance, "A" is for Scholarships. "AT" is for student travel. "AT" includes scholarships as well. The only exception to this is code "FS" which is staff compensation without a faculty component.

For those with access to CU Foundation fund manager resource, a Gift Purpose Code is also available on the CUF website at <http://www.cufund.org/fundmanager/> ^[2].

Financial Aid

A	Scholarships Only	<p>A form of financial aid given to students or residents to help pay for their education. Most scholarships are restricted to paying all or part of tuition expenses, though some scholarships also cover room and board. Scholarships are a form of gift aid and do not have to be repaid. Many scholarships are restricted to students in specific courses of study or with academic, athletic, or artistic talent. Scholarships are awarded to aid students with the cost of their education on the basis of academic achievement, financial need, or a combination of the two. All payments are made from the University's student system.</p> <p>Consistent with the University's <u>definition of fellowships</u> [3]. This is not the same as the Foundation use of the term Fellowship.</p>	<p>Restricted to University accounts 770400 - 770499. University code 1800.</p>	No
A1	Fellowships Only	<p>Code A1 is mainly used in Advance to indicate graduate student support. Very few funds are coded this way in Financial Edge and PeopleSoft.</p>	<p>Restricted to University Job Codes 3200 series and 3110.</p>	No

A2	Scholarships and associated expenses	Consistent with Code A above as well as costs associated with the scholarship program, such as presentation ceremonies.	University code 1800.	Yes
A3	Fellowships and associated expenses	Consistent with Code A1 above as well as costs associated with the fellowship program, such as presentation ceremonies.		Yes
A4	Student Loans	A loan is a type of financial aid which must be repaid, with interest.	University code 1800.	No
AC	Student Compensation and Intern Support	Salary and benefit support for students and residents. May include support for related materials/supplies in conducting services.	Restricted to University Job Codes 4100 through 4300 series.	No
AO	Other student awards and aid, including conferences.	Scholarship and Fellowship consistent with codes A and A1 above and any other award or aid. Payments from this code are directly to students.		No
AM	Student aid and other non-student costs	Primarily restricted to purposes consistent with other A-series codes but may also include non-student support such as support for faculty or other program costs. Payments from this code may be made to entities other than students.		No

AT	Student Travel	Assist student and residents with travel costs, generally related to an educational opportunity.		No
Building and Construction				
B	Building Construction	Construction activity that meets the University's capitalization policy - Items greater than \$5,000 with a life of more than one year.	Restricted to University accounts 811000 - 811399.	No
BE	Building Construction and Equipment or Furnishings	Consistent with Codes B and E.	Restricted to University accounts 811000 - 811399, 810100 - 810499, 810700 - 810799, 811200 - 811299.	No
BO	Building Construction or maintenance and operations. This may include building leases, equipment and furnishings.	Consistent with Codes B, E and E1 as well as operation, maintenance and lease payments. Operations are utility and similar on-going costs. Maintenance costs are related to repairing and refurbishing buildings that do not extend the building's life. Lease payments are rental and similar payments.		No
Chairs and Professorships				
C	Chairs or Professorships - Compensation Only	Used to support the salary and benefits of a specific an academic professor or chair.	Restricted to University Job Codes 1100, 1101, 1200, and 1301.	No
CR	Chairs or Professorships including research support.	Consistent with Code C as well as to support the operational costs of the professor/chairs research activities.		Yes

CO	Chairs or Professorships including other program support.	Consistent with Code C as well as to support the operational costs of the professor/chairs program (which is broader than research although may include a research component).		Yes
Equipment				
E	Equipment Only	Removable fixtures and furnishings that meet the University's capitalization policy - Items greater than \$5,000 with a life of more than one year.	Restricted to University accounts 810100 - 810499, 810700 - 810799, 811200 - 811299.	No
ER	Equipment to be for research or in a lab.	Consistent with Code E but such equipment is restricted for use in research or labs.		No
EO	Equipment and Other types of support.	Consistent with Code E as well as to support the operational costs of a university program.		
E1	Equipment noncapitalizable	Removable fixtures and furnishings that have a life of more than one year but generally cost less than \$5,000.		No
Faculty/Staff Compensation and Lectureships				
F	Faculty Compensation Only	Salary and benefit support for faculty positions which do not meet definition of Chairs or Professorships (see Code C) or restricted to Research (see code RC), includes Lectureships.	Restricted to University Job Codes 1100 through 1500 series.	No

FS	Staff Compensation Only	Salary and benefit support for non-faculty positions (classified or professional exempt) not specific to Athletics (see Code TC).	Restricted to University Job Codes 2100 series and classified series.	No
FR	Faculty or Staff Compensation and Research Support	Primarily used for purposes consistent with Codes F and FS as well as to support the operational costs of a university research program.		Yes
FT	Faculty or Staff Travel	Assist faculty and staff with travel costs, generally related to an academic, research or career development opportunity and not specific to Athletics (see Code TT).	Restricted to University accounts 700100 - 700399.	No
FO	Faculty or Staff Compensation and other support, including awards.	Consistent with Codes F and FS as well as to support the operational costs of a university program (which is broader than research although may include a research component).		Yes
Libraries				
L	Library Material - includes the acquisition, restoration and preservation of library materials. This does not include programmatic support or salaries.	The acquisition, restoration and preservation of library materials, whether capitalizable or not for formal libraries of the University (not departmental resources). This does not include programmatic support or salaries.	Restricted to University accounts 790000 - 792499.	No
L1	Library Material support, but may also include operations	Consistent with Code L as well as to support the operational costs of a university library.		Yes

L2	Library Materials - Departmental Library	The acquisition, restoration and preservation of library materials for libraries outside of the formal libraries of the University.	
L3	Library Material Support - excludes operations	Consistent with Code L. May include salaries and other expense to support the stated purpose. Excludes operational support. Operational support would be support normally required for the Library operations and is usually funded by the general fund.	
Discretionary			
M	Discretionary funds for programmatic support of a campus, school, department or unit.	Discretionary funds for programmatic support of a campus, school, department or unit. Most gifts are restricted to specific organizational units or programs (that are not purely Research see Code R, Athletics, see Code T or Public Service see Code X) as indicated by the "Benefiting Department and Benefiting Unit Codes" and/or the gift description. These funds are discretionary as long as they support the entity named in the fund title.	Yes
Other			

O	Other	Gift restrictions are unique and not adequately described by another category. The gift agreement excerpt should be consulted. This is NOT a miscellaneous code.		Yes
O1	Entertainment, Donor Cultivation, and Personnel Recruitment	Support for Entertainment, Donor Cultivation, and Personnel Recruitment. This code always has the added Gift Purpose Code 2 of "Y" that allows for the purchase of alcohol.		Yes
Research				
R	General research support.	Discretionary funds supporting general research activities.		Yes
RF	Research support for a designated faculty member.	Supporting research activities of a specific faculty member as indicated by the gift description.		Yes
R1	Research support including patient care.	Supporting research activities that include patient care/treatment.		Yes
R2	Research support for a designated center or lab.	Supporting research activities of a specific organizational unit or program as indicated by the gift description.		Yes
R3	Research support - student projects.	Supporting research activities performed by students.		No
RC	Research support - salaries only.	Salary and benefit support for research faculty positions.	Restricted to University Job Codes 1300 series.	No

RO	Research and other designated support.	Consistent with Code R as well as to support the operational costs of a university program (which is broader than research).		Yes
Special Events/Academic Enrichment				
SE	Special Events	Used to account for a campus-sponsored fundraising event (formerly called a Special Event) as defined in the APS glossary of terms - see https://www.cu.edu/ope/aps/glossary/F [4]. Upon completion of an event the net proceeds are transferred to an appropriate gift FOPPS which reflects the fund-raising/donor restrictions in its gift purpose code.		Yes
Athletics				
Note:	Intercollegiate Athletics purpose codes may only begin with A, B, or T. All Athletics Financial Aid codes begin with "A", and all Athletics construction and capital items begin with "B"			
T	Athletics - Programmatic Support.	Discretionary funds supporting the general athletic program. May be restricted to a specific athletic program as indicated by the gift description.		Yes
TC	Athletics - Compensation Only	Salary and benefit support for athletic department positions.	Restricted to University Job Codes 2100 series and classified series.	No
TT	Athletics - Travel Only	Assist athletic staff and teams with travel costs, generally related to an competition, recruiting, or career development opportunity.	Restricted to University accounts 700100 - 700399 and 702000 - 702204.	No

TO	Athletics - Other	Similar to "O" but used for Athletics.	Yes
Unrestricted			
U	Gifts for the support of the CU Foundation or the University of Colorado.	Discretionary funds under the control over the CU Foundation or University President. Discretionary funds specific to a university campus or organizational unit use Code M.	Yes
Public Service and Outreach			
X	Public Service and Extension including museums, galleries, collections, community services, campus/student life, career services ROTC, alumni services and cooperative extension services.	Discretionary funds for programmatic support of a Public Service and Extension organizational units and programs, including museums, galleries, collections, community services, alumni services and cooperative extension services. Most gifts are restricted to specific organizational units or programs as indicated by the "Benefiting Department and Benefiting Unit Codes" and/or the gift description.	Yes
X1	Public Service - Medical Public Outreach	May include patient costs.	Yes
X2	Student Outreach	Includes precollegiate programs.	Yes
XT	Athletics - Alumni Support	To distinguish Athletics Alumni since it has to crossover to a University EPC code of 2000 in PeopleSoft.	
Clearing			

Z	CUF Clearing	These accounts are used by the University Treasury and other responsible offices to temporarily hold deposits until transferred to the appropriate Gift FOPPS with a gift purpose code consistent with donor purposes.	Should be no expenditures just transfer to other Gift FOPPS or Foundation for redirect of their gifts received by the University.	No
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Source URL:<https://www.cu.edu/controller/accounting-finance/chartfields-attributes/gift-purpose-codes>

Links

[1] <https://www.cu.edu/controller/accounting-finance/chartfields-attributes/gift-purpose-codes>

[2] <http://www.cufund.org/fundmanager/> [3] <https://www.cu.edu/employee-services/medical-residents-fellowships> [4] <https://www.cu.edu/ope/aps/glossary/F>