

Expense Purpose Worktag Definitions

The Expense Purpose worktag is essential in order to:

- Provide data for required high level reporting to external agencies and data collection sources
- Enable comparisons with higher education institutions
- Provide data for the University's audited financial statements

Each driver worktag (cost center, grant, gift/endowment, spendable gift and project) has a pre-determined related expense purpose worktag. The expense purpose assigned to each driver is selected by the Controller's Office to reflect ***the general purpose of expenditures within that financial organization***. The expense purpose ***should not be changed on individual transactions to reflect the purpose of an individual expense item***, such as a travel expense report or student payroll.

For financial (non-payroll) transactions, the expense purpose worktag defaults in, based on the driver worktag selected for the transaction. Users ***should not change the expense purpose worktag***. For payroll transactions, departments should use the expense purpose tag that is related to the cost center or other driver worktag they are using.

To ensure proper coding of expense purpose, we will be adding custom validations on financial transactions to prevent changes to this worktag. If the default is changed, transactions will not complete. Also, at this time, validations cannot be added to payroll, so please ensure that for all payroll transactions you choose the expense purpose code that is the default for the driver worktag selected.

1000 Instruction & Departmental Research

A driver worktag will be coded as instruction and departmental research when the general purpose of the activity is part of Brown's instructional programs, including expenses for academic departments, credit and noncredit courses; academic, vocational, and technical instruction; tutoring, curriculum development; and regular, special, and summer academic sessions. Instruction also includes sponsored activities related to instruction, such as training grants. Departmental research is Brown-funded research, such as Seed and Salomon grants and other research activities not charged to a sponsor/grant.

1100 Organized Activities Related to Education

A driver worktag will be coded as organized activities related to education when the general purpose of the activity is to provide services that directly support Brown's educational, research and scholarship missions. Examples include the Leadership Alliance, animal care facilities and the core facilities in science departments.

12xx Sponsored Research

A driver worktag will be coded as sponsored research when the primary purpose is for activities specifically organized to produce research that has been commissioned by an agency external to the institution. Subject to these conditions, the category includes expenses for individual and/or project

research as well as that of the institutes and research centers. Note: this category does not include all sponsored programs because some sponsored activities are for instruction rather than research.

1300 Public Service

A driver worktag will be coded as public service when its primary purpose is to provide non-instructional services beneficial to individuals and groups external to Brown. These activities include community service programs (excluding instructional activities) and cooperative extension services.

1450 Academic Administration and Support (new)

A driver worktag will be coded as academic administration and support when the general purpose is to provide administrative, technical and management support to academic programs. This includes the offices and activities of academic deans (including deans of research, deans of graduate schools, and college deans), but it does not include the expenses of academic department chairpersons (which are included in the academic department and will be coded as instruction). Expenses associated with the office of the chief academic officer of the institution are not included; these are classified as general administration due to the institution-wide nature of this office's responsibilities.

It also includes the educational media services and academic computing technology support, which aid in the transmission of information in support of the instruction, research and public service programs.

1400 Libraries & Museums

A driver worktag will be coded for libraries and museums when the primary purpose is to support directly the operation of a catalogued or otherwise classified collection. It also includes expenses that provide for the collection, preservation, and exhibition of historical materials, art objects, scientific displays, etc.

1500 Student Services

A driver worktag will be coded as student services if the purpose is to support the offices of admissions, registration, 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, student support organizations, counseling and career guidance, and student aid administration.

1600 Athletics & Physical Education

A driver worktag will be coded as athletics and physical education when the primary purpose is to support intramural and club sports programs, intercollegiate athletics, physical education programs and sports camps.

1700 Operation and Maintenance of Plant Expenses

A driver worktag will be coded as operation and maintenance of plant when the general purpose includes the administration, supervision, operation, maintenance, preservation, and/or protection of the institution's physical plant. These expenses include items such 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; 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.

1800 and 2000 General Administration & General Institutional

A driver worktag will be coded as either general administration or general institutional if the primary purpose includes expenses for 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/division within the institution). All officers with institution-wide responsibilities are included, such as the president, chief academic officer, and chief business officer.

This category includes expenses for activities related to general administrative operations and services, including human resources administration, budget management, procurement of goods and services, campus-wide training and communications, security and transportation services, and legal services. In addition, this category includes expenses for operations related to fiscal control and investments. It includes the accounting office, bursar's office, and external audits.

1900 Development, Alumni & Public Relations

A driver worktag will be coded as development, alumni and public relations when the primary purpose is to maintain relations with the community, alumni, or other constituents and to conduct activities related to institution-wide development and fundraising.

21xx Student Aid

A driver worktag will be coded as student aid when the general purpose is to provide direct student financial assistance, such as grants-in-aid, trainee stipends, tuition and fee waivers, and prizes to undergraduate or graduate students. It includes undergraduate scholarships, graduate student stipends and graduate/medical student tuition aid.

2300 Auxiliary Enterprises

A driver worktag will be coded as auxiliary enterprises if the purpose is to furnish goods or services to students, faculty, staff, other institutional departments, or incidentally to the general public, and the unit charges a fee directly related to, although not necessarily equal to, the cost of the goods or services provided. The distinguishing characteristic of an auxiliary enterprise is that it is managed to operate as essentially a self-supporting activity. Over time, the revenues will equal or exceed the expenses, although in an individual year there may be a deficit or a surplus. Examples are residence halls, dining services, the bookstore, faculty club, health services and faculty/visitor housing.

2400 Computing

A driver worktag will be coded as computing when the primary purpose is to provide computing and information services that cannot be specifically identified as direct support for instruction.