

Function Worktag Overview – Schools and Academic Departments

Function classification guidelines and examples with the purpose of establishing consistent function worktag usage across UVA Schools and Academic Departments. This reference document only contains some of the most common scenarios for function use, if there are further questions on proper function coding, please email askfinance@virginia.edu

Other Helpful Resources: [Function Worktags & Descriptions](#) and [Workday NACUBO Function Analysis Module](#)

Function: This worktag categorizes expense by the purpose for which the costs were incurred and explains why an expense was incurred rather than what was incurred. Function expense classification is used in audited UVA Financial Statements, mandatory surveys such as IPEDS, and drives state reporting.

Functional Expense Classification Hierarchy Descriptions:

1. **Instruction:** Activity that supports the instructional program which includes credit and non-credit courses for academic, vocational, technical, remedial, and tutorial instruction. Department chair and academic department support staff fall under this classification. Unless expenses are separately budgeted for other activity (such as research), an academic department can default to instruction.
2. **Research:** Primary activity is to produce research commissioned by the institution, government agency, or external third party. The research function codes are used for internally supported research programs that are separately budgeted in addition to sponsored research.
3. **Public Service:** Activity the institution undertakes to provide non-instructional services for the benefits of external individuals, groups and/or organizations. Expenses that fit this classification must be non-instructional and delivered to external parties.
Note: If classroom instruction is involved, it should likely fall under the instruction categorization
4. **Academic Support:** Primary activity is to provide support services for the primary instructional programs of instruction, research, and public service. Most common function coding under this classification is academic administration which is primarily attributed to Academic Deans and Administrative Support staff.
Note: Individual academic department expenses, including department chair and academic department support staff, should be classified as instruction
5. **Student Services:** Primary activities to support students' emotional and physical well-being and intellectual, cultural, and social development outside the context of a formal instructional program (and not operated as an auxiliary unit). Typically includes student services administration, counseling and career guidance, cultural events, student organizations, and student activities.
6. **Institutional Support:** The functions within this hierarchy are **reserved for central units** and includes management and long-range planning for the entire University
7. **Operations & Maintenance of Plant:** Activity related to administration, supervision, operation, maintenance, preservation, and protection of UVA's physical plant
8. **Scholarships and Fellowships:** Student awards that are recorded as expense instead of reduction to Tuition & Fees, and includes tuition and fee waivers, grants-in-aid, and trainee stipends (unearned aid). Earned aid, such as GRA & GTA wages, tuition remission, and health insurance, should be classified in the function of the mission they serve: instruction, research, public service.
9. **Auxiliary Enterprises:** 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 auxiliary enterprise function codes should only be used on auxiliary funds.

Note: The institutional support hierarchy functions are reserved for central units and **should not** be used by Schools to classify their expenses.

Examples Scenarios Depicting Proper Function Worktag Usage

Payroll	
Example Scenario	Function Worktag or Function Worktag Hierarchy
Salaries and Wages: Faculty - Instructional	<p>FNH093 Instruction (Reference Function Worktags and Descriptions File for Individual Instruction Function Worktags)</p> <p>Note: Faculty that have split appointments that include research endeavors in addition to instructional activities should have costing allocations that split the function classification between instruction and research to properly represent their duties. Faculty servings as program directors or department chairs should be classified as instruction.</p>
Wages: Graduate Teaching Assistant	<p>FNH093 Instruction (Reference Function Worktags and Descriptions File for Individual Instruction Function Worktags)</p>
Salaries and Wages: Faculty – Research	<p>FN008 Research Institutes and Centers, FN009 Research Projects & Individual</p> <p>Note: Faculty that have split appointments that include instructional activities in addition to research endeavors should have costing allocations that split the function classification between instruction and research to properly represent their duties</p>
Salaries and Wages: Academic Department Chair and Academic Department Staff	<p>FNH093 Instruction (Reference Function Worktags and Descriptions File for Individual Instruction Function Worktags)</p>
Salaries and Wages: Research Administrators	<p>FN019 Academic Administration</p> <p>Note: Since these positions can not be attributed to one singular research project and generally are not direct-charged, these positions should be categorized as academic administration</p>
Wages: Graduate Research Assistants	<p>FNH093 Instruction (Reference Function Worktags and Descriptions File for Individual Instruction Function Worktags); FN008 Research Institutes and Centers, FN009 Research Projects & Individual</p> <p>Note: The functional classification depends on the work of each individual GRA. If the individual is producing research, they should be coded under research, otherwise, they should be classified under an instruction function</p>
Salaries and Wages: Dean, Dean’s Office Staff, and School-Level (Non-Academic Department, Non-Student Services Department) Administrative Staff	<p>FN019 Academic Administration</p>

Salaries and Wages: Student Services Administrators (Ex. Financial Aid, Student Admissions Officers, Registrar)	FNH093 Student Services (Reference Function Worktags and Descriptions File for Individual Student Services Function Worktags)
Salaries and Wages: School Advancement/Development Officers	FN019 Academic Administration Note: Only institutionally paid development and fundraising activities should use the FN Public Relations/Development function code
Events	
Example Scenario	Function Worktag
Student Organization and Other Cultural Events	FN022 Social and Cultural Development
Conferences, Colloquiums, Lecture Series, or Other Non-Instructional Events that are Open to the General Public	FN011 Community Service
Conferences, Colloquiums, Lectures Series, or Other Events that are Instructional in Nature that are intended for the student population	Reference Function Worktags and Descriptions File for Individual Instruction Function Worktags
Fundraising Events Specific to Advancement of a Specific School	FN019 Academic Administration Note: Only institutionally paid development and fundraising activities should use the FN Public Relations/Development function code
Graduation	Reference Function Worktags and Descriptions File for Individual Instruction Function Worktags Note: Graduation is the culminating event for the instructional programs and should be categorized on an Instruction function worktag.
Travel	
Example Scenario	Function Worktag
Faculty – Presenting Research, Learning About Research Topics, or Conducting Research	FN008 Research Institutes and Centers, FN009 Research Projects & Individual
Faculty – Conference Attendance (Purpose is to improve instructional offerings)	FN020 Course and Curriculum Development
Faculty – General Personal/Professional Development	FN021 Academic Personnel Development
Faculty – Conference Attendance to Interview Potential Faculty Member Candidates	Reference Function Worktags and Descriptions File for Individual Instruction Function Worktags
Staff Travel	Align with function of staff member salary
Other	
Example Scenario	Function Worktag
Start-Up Research Funding (OTPS, Wages, Etc.)	FN009 Research Projects & Individual

Supplies: Instructional Support (Dry erase markers, whiteboard, or iPad for a specific course)	FNH093 Instruction (Reference Function Worktags and Descriptions File for Individual Instruction Function Worktags)
Supplies: Research and Lab Supplies (test tubes, petri dishes, microscopes)	FN008 Research Institutes and Centers, FN009 Research Projects & Individual Note: Only supplies that are purchased for a specific research project and using funds that were either given to the university solely for the purpose of this research project or budgeted by the department for research expense should be classified as a research function; otherwise, use instruction function
Student Newspaper	FN022 Social and Cultural Development
Recruitment Expenses: for Instructional Faculty	FNH093 Instruction (Reference Function Worktags and Descriptions File for Individual Instruction Function Worktags)
Recruitment Expenses: Research Faculty and Staff	FN008 Research Institutes and Centers, FN009 Research Projects & Individual
Recruitment Expenses: Student	FN025 Student Admissions
Faculty Professional Development Programs	FN021 Academic Personnel Development
Faculty Awards	FN021 Academic Personnel Development
Library Activities (Collection, Cataloging, Storage, and distribution of published materials in support of the institution's academic programs)	FN014 Libraries Note: A library must be separately organized (both general and departmental libraries) to use this function code
Museum and Galleries (Collection, preservation, and exhibition of historical materials, art objects, scientific displays, etc.)	FN015 Museums and Galleries Note: A museum or gallery must be separately organized (including those that serve the whole institution, several academic departments, or a single department) to use this function code
Career Guidance	FN023 Counseling and Career Guidance
Undergraduate Student Prizes	FN045 Scholarships
Undergraduate Student Tuition and Fee Waivers, Scholarship, Tuition Support, and Stipends	FN045 Scholarships Reimbursements and other expenses supporting undergraduate students not paid through SIS are not considered scholarships.
Graduate Student Fellowship, Tuition Support, and Stipends	FN046 Fellowships Note: Fellowships do not include funds for which services to the institution must be rendered, such as GTA/GRA wages, remission, and health insurance. Fellowships also do not include travel reimbursements or similar expenses for graduate students unless paid as stipends through SIS.
Routine Repair and Maintenance of Buildings	FN037 Building Maintenance
Utilities Necessary for Operation of Physical Plant	FN040 Utilities
Environmental Safety and Hazardous Waste Disposal	FN043 Safety and Security