1. **Academic Period** – Predominantly used when recording student-based revenue, this worktag will specify which academic term a transaction relates to.
   a. Some examples include:
      i. Autumn 2016
      ii. Spring 2016
      iii. Summer 2016

2. **Activities and Events (custom org)** – Used to track and report revenue and expense for localized activities that are short-lived or annually reoccurring and not necessarily reported on at a higher level within the organization. May be used in conjunction with a Program/Project if desired.
   a. Some examples include:
      i. Concerts
      ii. Presidential Visits
      iii. Conferences
      iv. White Coat Ceremony
      v. Martin Luther King Event

3. **Area (custom org)** – Used to track and report revenue, expense, and statistics for areas or group of individuals and nursing units that cross multiple Worktags (Cost Center, Program, Project, etc.).
   a. Some examples include:
      i. Facility Zones and Shops
      ii. Faculty, Staff, and Students (no names of individuals)
      iii. Football Team, Band
      iv. Nursing units for health system (James Cancer Care Unit, East Intensive Care Unit, etc…)
      v. City Kids Preschool

4. **Assignee** - Used to track and report on items at an individual’s level.
   a. Some examples include:
      i. Faculty and Staff (Buckeye.1, Brutus)
      ii. Graduate Students (specific names of individuals)

5. **Balancing Unit** – Used when there is a need to track assets and liabilities for the purpose of creating a full balance sheet. All financial transactions require a balancing unit and all entries must balance by balancing unit.
   a. Some examples include:
      i. OSUP’s LLCs
      ii. Health System | James Cancer Hospital, Health System | University Hospital
      iii. Each college/ support unit
      iv. Earnings operations (e.g., University Airport)
      v. Clinics

6. **Company** - The level at which results are reported, balance sheets are managed, equity is recorded.
   a. Some examples include:
   b. The Ohio State University
   c. Health System
   d. OSU Physicians, Inc.
   e. All entries must balance at a company level.
   f. Intercompany is created, reported, eliminated and settled at this level.
7. **Cost Center** - A unit within an organization to which costs and revenues are recorded.
   a. Typically used to house people and their associated payroll costs, operating expenses related to their individual departments and budget.
   b. Represents the level at which budgets are often created and managed.
   c. Should have a clearly defined responsible person (manager).
   d. Should contain ongoing core business activity.
   e. Includes cost centers for central budgets, resource allocation and oversight.
   f. Cost Centers generally should not represent individual employees/faculty members, stand-alone locations, limited time activity such as start-ups.
   g. Some examples include:
      i. Dentistry | Radiology
      ii. Newark | Admissions
      iii. Engineering | Architecture
      iv. Business and Finance | Warehouse Services
      v. General University | Facilities Waste Disposal

8. **Financial Class (custom worktag)** – Used to track and report on types of revenue classifications.
   a. Some examples include:
      i. Medicare Payer
      ii. Medicaid
      iii. Commercial
      iv. Self Pay

9. **Function (custom org)** – Represents NACUBO classifications or other functional classifications (Instruction, Separately Budgeted Research); may be defined at a lower level for internal reporting and rolled up to the higher level via hierarchies.
   a. Some examples include:
      i. Applied Research
      ii. Institutional Support
      iii. Construction
      iv. Scholarships

10. **Fund** – Represents Unrestricted, Temporarily Restricted, Permanently Restricted and Board Designated activities. Will be established as a balancing worktag that will be required on every transaction.
    a. Examples include:
       i. Agency
       ii. Designated Student Fees
       iii. Health System
       iv. General Fund
       v. Current Use Development Activity Unrestricted

11. **Gift** – An irrevocable transfer of personal property (e.g., cash, securities, books, equipment) or real property (e.g., land, buildings) by a donor, either outright or through a planned/deferred gift vehicle, for the charitable purpose designated by the donor and without expectation of a tangible or direct economic benefit to the donor, with the exception of tax benefits and life income in the case of planned/deferred gifts. A gift implies no responsibility to provide the donor with a product, service, technical or scientific report, or intellectual property.
    a. Some examples include:
       i. Derby Scholarship
       ii. Helen Topper Memorial Fund
       iii. James W. Shocknessy Professorship of Law
       iv. Wexner Family Fund in the College of Medicine
12. Grant – A grant is a sum of money used by the university for a specific purpose, usually research. Grants are earned through an application process. Grants and have time boundaries and deliverables which can include financial and technical reporting. Grants can be subject to university review boards (IRB, IACUC, etc.), and have requirements, terms and conditions in addition to standard university policies. These funds are restricted to the specific purpose of the grant.
   a. Some examples include:
      i. Grants managed by the Office of Sponsored Programs (OSP)
      ii. Some student financial aid (e.g. Pell Grants)
      iii. Cost reimbursement and fixed price grants managed in the colleges and support units
      iv. Yr 3 Restricted Supplement #1: A model-based examination of behavioral and social science workforce: Improving health outcomes
      v. Srinivasan: NeTS: Medium: Connecting the next billion: Rethinking wireless network design principles for the internet of everything
      vi. Chase Grant
      vii. Functional Food Research

13. Ledger Account - Represents the natural account – (e.g., Accounts Receivable, Salary Expense); Ledger Accounts are part of your permanent financial record, not temporary items (i.e. a specific customer receivable).
   a. Remember: Workday’s model is to simplify the natural accounts and provide detail within Worktags.
      i. Spend Category
      ii. Revenue Category
      iii. Bank Account Worktag
      iv. Customer Worktag
      v. Supplier Worktag
   b. Some examples of Ledger Account include:
      i. Cash
      ii. Accounts Receivable
      iii. Bonds Payable
      iv. Tuition and Mandatory Fees

14. Loan - Used to track internal loans provided by the Internal Bank.
   a. Some examples include:
      i. Mount Hall Renovations
      ii. Ohio Stadium Lighting and Seat Expansion

15. Locations (FIN/HCM/Student) – Finance – Primary used in business assets to define the asset location and within Procurement/Inventory to specify shipping, receiving and inventory locations within the organization. Student – Instructional and Campus, drive the ability to reference that location for courses, events and other items in Student. HCM = location of worker.
   a. Some examples include:
      i. Carepoint Gahanna
      ii. Doan Hall
      iii. OSU Primary Care at New Albany
      iv. Ohio Stadium
      v. Psychology Building

16. Program - Used to collect costs and revenue for activities across cost centers; not date bound.
   a. Some examples include:
      i. Global Health Initiatives
      ii. Diversity and Inclusion
      iii. Start up
      iv. Hackathon
      v. Reserves
17. **Project** - Used to collect costs and revenue for work activities associated with the project; have a distinct beginning and ending date. Also used to capture individual benefit related activity when full balance sheets are needed.
   a. Some examples include:
      i. Airport Pavement Phase II
      ii. Caldwell Lab Remodeling Class
      iii. Hospital Kitchens Renovation
      iv. Bricker Hall Suite 300 Upgrades
      v. Gateway Apartment Improvements
      vi. Rec Sports Equipment Replacement

18. **Revenue Category** – Describes types of revenue.
   a. Allows for a sub-classification of revenue account to streamline the chart of accounts with fewer revenue accounts.
   b. Used to derive revenue ledger account.
   c. Examples of Revenue Category include:
      i. Inpatient Ancillary
      ii. Application Fees
      iii. Technology Fees
      iv. Food Sales

19. **Service Line** - Used to group products and or services with like products and services to facilitate with reporting of specific metrics (e.g. Revenue, patient volumes, etc...).
   a. Some examples include:
      i. Bone Marrow
      ii. Hematology
      iii. Health System | Comprehensive Wound Center
      iv. Health System | Emergency Medicine
      v. Health System | Epilepsy Monitory Unit

20. **Spend Category** – Describes types of spend, whether accounting results as expense, prepaid asset, or fixed asset.
   a. Allows for a sub-classification of ledger account to streamline the chart of accounts with fewer expense and asset accounts.
   b. Used to derive expense, prepaid asset, and fixed asset ledger accounts in Account Posting Rules.
   c. Examples of Spend Category include:
      i. Salaries | 9 month | Faculty Base | Research Track | Regular >=50% | Lab Supplies
      ii. Med Supplies | Stents
      iii. Paper for printers and copiers
      iv. Banking Services
      v. Furniture Office

21. **Work Order (custom worktag)** – Used to bill and track expenses for services provided internal and external to OSU. Typically fed from an external system and reconciled.
   a. Some examples included:
      i. Job Numbers related to Printing (Avanti System)
      ii. Work Orders related to Facilities (AIM System)
      iii. Work Orders related to Transportation Vehicle Repair (FASTER System)
      iv. OPY236
      v. PAY20180729 to 20180804