

**Establishing, Naming, and Terminating WSU Accounts**

**NOTE:** The website URL for **Workday reference guides** that are referenced in this section is:  
<https://confluence.esg.wsu.edu/display/WKB/Workday>

**ACCOUNTS**

University units track financial transactions by monitoring University accounts in the Workday system. (See also the applicable Workday reference guides for examples and instructions.)

**Worktag Types**

The University uses the following standardized naming conventions in the Workday Foundation Data Model (FDM). (See the Modernization Glossary and Foundation Data Model websites for further information and training resources.)

Account identifiers are made up of several worktag types that permit University personnel to precisely identify each financial transaction. These worktags are as follows.

**Assignee**

Links a specific person within the University to revenues and expenses (e.g., principal investigator).

**Cost Center**

Identifies financial responsibility at a level similar to departments or units in University legacy systems. Cost centers must:

- Have manager/director oversight,
- Operate with at least \$250K annually in expense,
- Include employee salaries, and
- Generally include responsibility for multiple gifts, grants, and/or programs.

**Expense Item**

Identifies the transactional detail on spend authorizations and expense reports. Examples include lodging, per diem, and other travel-related expenses.

**Function**

Identifies the National Association of College and University Business Officers (NACUBO) functional classification, such as instruction, research, or public service.

**Fund**

Identifies the type of funds used in a transaction, such as general, designated, auxiliary, agency, capital, or loan.

Separate funds are maintained for each transaction type to ensure observance of limitations and restrictions placed on the use of the resources.

## **Establishing, Naming, and Terminating WSU Accounts**

Gifts	Identifies a contribution of funds, typically with usage restrictions and requiring stewardship reporting. Examples include current-use gifts and endowments.
Grant	Assigned to sponsored projects to track budget, revenue, and expenditures.
Ledger Account	Used to classify revenues and expenses for financial reporting. Operating budgets are maintained at the ledger account level.
Location	Identifies the location of a worker, asset, or transaction, including county, building, floor, and room.
Program	Used to track expenses, revenues, and funding within a cost center that is not a gift, grant, or project.
Project	Identifies a specific activity within a cost center with a defined end date, e.g., capital project.
Region	Identifies with which campus (Pullman, Spokane, Tri-Cities, Vancouver, Everett, or Global) a transaction is affiliated.
Revenue Category	Identifies the type of revenue from operational transactions. Examples include sales and services, tuition, and course fees.
Spend Category	Identifies the type of expense from operational transactions. Examples include postage and shipping, consulting, office supplies, and laboratory supplies.
Alternate Reporting	Used in unique business situations to support specialized reporting not accomplished by existing FDM attributes.
<b>ESTABLISHING AND IDENTIFYING ACCOUNTS</b>	New ledger accounts and identifying worktags; e.g., cost center, program, gift, grant, project; are established to classify and track revenue and expenditures.

Only departmental personnel with appropriate assigned security roles may approve expenditures from a given account. (Appropriate security role assignments are based on the business processes and worktags used.) The department completes and submits Assign Roles requests in Workday to make changes to authorized signatures. (See the Workday Assign Roles reference guide.)

## **Establishing, Naming, and Terminating WSU Accounts**

### **Educational and General Accounting Functions**

#### Ledger Accounts

If an administrative unit identifies the need for a new component of the ledger account (e.g., program), the dean or equivalent cost center administrator directs a memorandum to the Budget Office. The request outlines the circumstances that require the new account component identifier, suggests a component title, and identifies the source of the funds, and the nature of the proposed expenditures.

The Budget Office evaluates the request in terms of the proposed types of expenditures and sources of revenue. If the request is approved, a cost center-function code is assigned in Workday to reflect the appropriate classification. The Budget Office notifies the Controller's Office and the new ledger account is entered into the Workday system.

The Budget Office advises the administrative unit as to the disposition of the request for a new ledger account coding.

If the new account requires an allocation of funds or a transfer of funds to the account, the dean or equivalent cost center administrator sends a memorandum to the Budget Office indicating the amount and source of funds. The Budget Office prepares a ledger account journal voucher in Workday to allocate the funds. The Budget Office routes a copy of the ledger account journal voucher in Workday to the requesting administrator.

#### Programs

Departments may establish programs within a cost center as necessary for the administration and management of the unit.

Administrators *must* provide the following information to the Controller's Office:

- Ledger account
- Program title
- Purpose
- Spend categories required
- Source of funds

The Controller's Office is available to assist an administrative unit in establishing new programs.

## **Establishing, Naming, and Terminating WSU Accounts**

### **Sponsored Programs**

As the University is awarded grants or contracts for projects with specified objectives, the Sponsored Programs Services (SPS) assigns and approves account identifiers (see *BPPM* 40.04).

### **Auxiliary Enterprise, Service, Trust, Agency, or Similar Functions**

Sources of revenue for these miscellaneous major activities vary. The revenue source usually determines the kind of account and the responsible administrative unit.

The General Accounting Section of the Controller's Office works with the administrative units to establish and control these accounts.

The University Controller approves the establishment of new accounts. The appropriate unit routes the approval request to the Controller's Office. This request may be a Service Center Application (see *BPPM* 30.15), a Special Course Fee Request (see *BPPM* 30.95), or a memorandum if requesting a different type of account. The request must include the budget number of the requesting administrative unit, the source of funds, and planned expenditures.

### **Gift Accounts**

Gift accounts (scholarship and development) supported by private donations are established through the Finance and Gift Accounting section of the WSU Foundation; telephone 509-335-1686 (see *BPPM* 30.70).

### **RSO Accounts**

WSU Pullman registered student organization (RSO) accounts are established through the Cougar Card Center located in Compton Union Building G60; telephone 509-335-1085.

RSO accounts at the regional campuses are maintained by the following offices:

- WSU Spokane Student Affairs; room Academic Center Suite 130; telephone 509-358-7526.
- WSU Tri-Cities Office of Student Affairs; room West 201B; telephone 509-372-7139.
- WSU Vancouver Office of Student Involvement; room VFSC 123; telephone 360-546-9530.
- WSU Everett Student Affairs; telephone 425-405-1751; 915 North Broadway, Room 224.

**Establishing, Naming, and Terminating WSU Accounts**

Scholarship Accounts	Scholarships with recipient selected by donor are processed by the Bursar's Office.
Service Center Accounts	Service center accounts are administered by the Controller's Office (see <i>BPPM</i> 30.15).
Special Fee Accounts	Service fee (student) and special course fee accounts are administered by the Bursar's Office (see also <i>BPPM</i> 30.95).
Other Accounts	Other miscellaneous major activity accounts are established and coordinated by the General Accounting Section of the Controller's Office. Examples include Auxiliary Enterprise Funds (e.g., Housing and Dining Services, ASWSU and Athletics), and Suspense and Clearing Accounts (e.g., employee withholdings).

**Capital Outlay Projects**

Major Capital Projects	The Controller's Office, the Budget Office, and the Office of Facilities Services, Capital coordinate to establish major capital project account identifiers.
Minor Capital Improvements	Facilities Services, Operations interacts with the Controller's Office to establish minor capital improvement projects.
<b>Miscellaneous Revolving Funds</b>	The Budget Office and the Controller's Office interact to establish these account identifiers.

**CHANGING ACCOUNT TITLES**

<b>Titles Reflect Activity</b>	Account titles are to reflect the associated financial activity. An account title may be updated periodically if the update does not infer a different financial activity. Establish a new account if a different financial activity exists.
<b>Title Limits</b>	A full account title is made up of a cost center, program, gift, grant, or project title.
<b>Ledger Account Titles</b>	Ledger accounts are usually titled after the departments they service, e.g., Veterinary Clinic. A cost center administrator may change a ledger account title within their cost center by submitting a memorandum to the Budget Office.

FINANCE  
30.05.6  
Revised 1-21  
Controller's Office  
509-335-2013  
Budget Office  
509-335-9681

## BUSINESS POLICIES AND PROCEDURES MANUAL

### **Establishing, Naming, and Terminating WSU Accounts**

#### **Project Titles**

Projects are usually titled after departmental subunits, e.g., Small Animal Hospital, or activities, e.g., Visiting Speakers. A cost center administrator or department head may change a project title under their control by submitting a memorandum to the Controller's Office.

#### **TERMINATING ACCOUNTS**

#### **Terminating Program Number**

Notify the General Accounting Section of the Controller's Office when a program number is no longer required or utilized.

#### **Used Program Numbers**

Those program numbers which have been previously assigned and terminated may not be used again.