Establishing, Naming, and Terminating WSU Accounts

ACCOUNTS
University units track financial transactions by monitoring University accounts.

**Code Components**
Account codes are made up of several components that permit University personnel to precisely identify each financial transaction. These components are as follows.

**Fund**
An accounting entity with self-balancing set of accounts for recording assets, liabilities, a fund balance, and changes in the fund balance. Separate accounts are maintained for each fund to ensure observance of limitations and restrictions placed on the use of the resource.

**Appropriation**
A legislative authorization to incur expenditures for specific purposes and limited as to time and amount from designated resources.

**Subfund**
A managerial division of a fund used to provide greater detail. In state-appropriated accounts, e.g., Fund 001, this may also be referred to as an appropriation.

**Program/Subprogram**
The various operating functions within the University (e.g., instruction, administration, and plant operation). See also BPPM 70.03.

**Budget**
The accounting level for an administrative unit within the institution.

**Project**
The accounting level for a unique activity within a subdivision or an administrative unit.

**Example of a State Account**
001-01-07S-2561-0002

001  Fund: State General Fund
01    Subfund: General University
07S   Program: Organized Activities Related to Education
2561  Budget: Veterinary Clinic Supervision
0002  Project: Small Animal Hospital
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Example of a Sponsored Account

145-01-11V-2452-0066

145  Fund: Grants and Contracts
01   Appropriation: Federal
11V  Program/Sub-Program: Federally Sponsored Research
2452 Budget: Chemistry
0066 Project: NSF Grant No. GP-9252

ESTABLISHING ACCOUNTS

New accounts are established to classify and track revenue and expenditures.

Only departmental personnel with expenditure authority may approve expenditures from a given account. The department completes and submits Expenditure Authority Delegation forms to make changes to authorized signatures (see BPPM 70.02).

Programs 01-10

Educational and general accounting programs

Budgets

Usually new budgets are established at the beginning of the biennium or when new functions are authorized by a special legislative session. In these cases, the Budget Office advises the administrative unit and Controller's Office of the account.

If an administrative unit identifies the need for a new budget component of the account code, the dean or equivalent area administrator directs a memorandum to the Budget Office. The request outlines the circumstances that require the new budget code, suggests a budget 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 program-budget code is assigned to reflect the appropriate classification. The Budget Office notifies the Controller's Office and the new budget is entered into the accounting system.

The Budget Office advises the administrative unit as to the disposition of the request for a new budget coding.
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Budgets (cont.) If the new account requires an allocation of funds or a transfer of funds to the account, the dean or equivalent area administrator sends a memorandum to the Budget Office indicating the amount and source of funds. The Budget Office prepares a budget journal voucher to allocate the funds. The Budget Office sends copy of the budget journal voucher to the requesting administrator.

NOTE: For accounts in Fund 148-01, the area administrator sends a memorandum to the Controller's Office requesting a revenue transfer to fund the new account.

Projects Departments may establish projects within a budget as necessary for the administration and management of the unit.

Administrators must provide the following information to the Controller’s Office:

- Budget
- Project title
- Purpose
- Objects required
- Source of funds

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

Programs 11-14 Sponsored programs

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

Programs 15-33 Auxiliary enterprise, service funds, trust or agency funds or similar accounts

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.
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Programs 15-33 (cont.)

The Executive Director, Business Services/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.

Discretionary Accounts

Discretionary 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.

Scholarship Accounts

Scholarships with recipient selected by donor are processed by the Student Accounts Section of University Receivables, Controller's Office.

Service Center Accounts

Service center accounts are administered by the Controller's Office (see BPPM 30.15).

Special Fee Accounts

Service fee (student) and special course fee accounts are administered by the Student Accounts Section of University Receivables, Controller's Office (see also BPPM 30.95).
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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).

Programs 34 and Above

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 codes.

Minor Capital Improvements

Facilities Services, Operations interacts with the Budget Office and Controller's Office to establish minor capital improvement accounts.

Miscellaneous Revolving Funds

The Budget Office and the Controller's Office interact to establish these account codes.

CHANGING ACCOUNT TITLES

Titles Reflect Activity

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.

Title Limits

A full account title is made up of a budget title and a project title.

Each budget title may not exceed 45 characters. Each project title may not exceed 45 characters.

Budget Titles

Budgets are usually titled after the departments they service, e.g., Veterinary Clinic. An area administrator may change a budget title within his or her area by submitting a memorandum to the Budget Office.

Project Titles

Projects are usually titled after departmental subunits, e.g., Small Animal Hospital, or activities, e.g., Visiting Speakers. An area administrator or department head may change a project title under his or her control by submitting a memorandum to the Controller's Office.
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TERMINATING ACCOUNTS

Terminating Budget Number

Notify the Budget Office when a budget number is no longer required or utilized. The Budget Office notifies the General Accounting Section of the Controller's Office of the change.

**NOTE:** Notify University service centers (e.g., University Stores, University Marketing and Communications, etc.) to cancel any service center requisition numbers (blanket orders) associated with the terminated project.

Used Budget/Project Numbers

Those budget and project numbers which have been previously assigned and terminated may not be used again for a period of four years.