Account Balances/Detail

OVERVIEW

The Account Balances/Detail Application is a means of communicating financial information between University units. It provides WSU Budget Statement information, which permits the comparison of commitments (expenditures and encumbrances) with allocations and revenues.

Such comparison assists deans, budget administrators, finance officers and principal investigators in monitoring and controlling each project’s financial activities.

Personnel should check online Account Balances/Detail or the hard-copy Budget Statement monthly to make sure recorded commitments to the account are an accurate reflection of actual commitments as documented by the responsible department.

Online Access

The Controller's Office encourages departments to use online Account Balances/Detail to review and control departmental financial activity. The online application provides more timely data and is less costly to departments than using and maintaining hard-copy Budget Statements.

Departments should request computer access to the Account Balances/Detail Application, also referred to as BALANCES (see BPPM 85.33). Online data available through this application reflect all financial transactions that have cleared the Controller's Office by the end of the previous working day.

Account Balances/Detail provides the same information as Budget Statements. Much of the descriptive information about the online Account Balances/Detail included in this section (BPPM 30.07) also applies to the Budget Statement.

Hard Copy Distribution

When requested by University departments, the Controller's Office authorizes the issue of hard-copy Budget Statements. Contact the Budget Statement Distribution Coordinator for details; telephone 509-335-2039. Departments are charged for hard-copy Budget Statements.

Departments and deans' offices receive copies of the statement by the 15th of each month. The statement reports transactions processed by the Controller's Office through the last working day of the previous month.

USING ACCOUNT BALANCES/DETAIL (BALANCES)

The responsible administrator (dean, chair, etc.) may delegate to a specific office group or individual responsibility for carefully monitoring assigned accounts.
Account Balances/Detail

USING BALANCES (cont.) Personnel may use the Account Balances/Detail (BALANCES) and project records to get a relatively current accounting of project allocations, revenues, encumbrances and expenditures. An accurate accounting of a project’s financial status is critical when the project is nearly out of money or when the end of the fiscal year or agreement period is near.

Reconciliation Procedures Refer to BPPM 30.06 for suggested reconciliation procedures.

DESCRIPTION The following pages provide descriptions and sample exhibits of all sections of the online BALANCES. Since the configuration of the BALANCES reflects departmental activities, a given department's Account Balances/Detail may or may not include all of the described sections.

HEADING INFORMATION Certain data are printed at the top of each page.

Programs 01–10, 15 and Up For accounts in these programs BALANCES headings include the following elements (Figure 1).

<table>
<thead>
<tr>
<th>ACAB5501-A</th>
<th>ACCOUNT BALANCES REPORT 01 - (TO-DATE EXPENSE) FOR 04/01/05 THRU FY 2005</th>
</tr>
</thead>
<tbody>
<tr>
<td>BUDGET:</td>
<td>9988 DEPARTMENT BUDGET</td>
</tr>
<tr>
<td>PROJECT:</td>
<td>8899 GRANT TITLE</td>
</tr>
<tr>
<td>PROGRAM:</td>
<td>12G PROJECT PERIOD: 09/01/00 TO 08/31/05</td>
</tr>
<tr>
<td>GRANTING AGENCY:</td>
<td>AGENCY ID NUM: 177300</td>
</tr>
<tr>
<td>OBJECT</td>
<td>BUDGET EXPENDITURES ENCUMBRANCES BALANCE PCT</td>
</tr>
</tbody>
</table>

Figure 1

Budget Title The budget title indicated. The responsible budget administrator is also indicated in some report screens.

Budget This is the budget number. The Budget Office assigns budget numbers (see BPPM 30.05).

Inclusive Dates of This Report This period commences with the beginning of the current fiscal year and ends with the last business day of the indicated month.

Page (Budget Statements Only) All of the project Budget Statements within a budget are issued together in project order within program. This number appears on the hard-copy Budget Statements only and simply indicates page number sequence within a given budget. It has nothing to do with the specific program or project.
Account Balances/Detail

Program

This indicates the specific type of operating function within the University. Programs 1 through 10 are educational and general operating programs. Programs 11 through 14 are sponsored; 11 and 12 by federal agencies; 13 and 14 by nonfederal agencies. Auxiliary enterprises, service funds, scholarships, trust and agency funds are included in programs 15 through 19. See also BPPM 30.05.

Project

Each project within a given budget is assigned a unique number.

Project numbers under programs 1-10 and 15-19 are assigned by the General Accounting Section of the Controller's Office.

All numbers are approved by Controller's Office personnel to prevent duplication.

Hard-Copy Budget Statement

Each unique project number initiates a new page; thus, each project's complete Budget Statement can be separated if necessary.

Project Name

The project title is indicated after the project number.

% of Period Elapsed

This is the percent of the current fiscal year which has elapsed.

Sponsored Programs

The following data appears on the master account table for sponsored accounts in programs 11 through 14 only (Figure 2).

Inclusive Dates of This Report

Statements for sponsored programs report data from the beginning of the agreement period to the last business day of the indicated month.

Project

In most cases Sponsored Programs Services (SPS) assigns project numbers when sponsored accounts are established; however, SPS has designated blocks of project numbers for assignment by certain major University units.

Project Name

The project title may be the sponsor's name or initials or a short description of the research involved.

Project Period

This indicates the beginning and termination dates for the project.

Prin. Investigator

The name of the principal investigator(s) is printed below the project period. The principal investigator is responsible for all charges incurred during the project. (NOTE: Although the principal investigator is responsible for charges, he or she does not automatically have expenditure authority for the account. See 70.02 for delegation procedures.)
Account Balances/Detail

% of Period Elapsed

This is the percentage of the actual project period which has elapsed.

ACAB5915 ACCOUNT BALANCES Report 15 - (Master Account Table)
04/01/2005

--------------------------------------------------------------------------------------------------
Funds: 14501 Authorized
Budget: 9988 DEPARTMENT BUDGET Signatures:
Project: 8765 PROJECT BURNS, FRANK
Area: 13 AREA TITLE TAYLOR, JAMES
Dept: 1750 DEPARTMENT HOLM, MICHAEL
MITCHELL, HARVEY
Program: 12G Project period: 09/01/00 to 08/31/05 MOORE, MICHAEL
Objects: 00 01 03 04 06 07 11 13 16 14 22 08 Src: 384-17
--------------------------------------------------------------------------------------------------
Prin. investigator: BOND, J
Granting agency: 177300 AGENCY
Cost sharing reqd: 195535.95 CFDA index: 84.336 Ag research:
Overhead rate: 103 8.0% - Total/Modified Total Direct Costs
Exception codes: SCE Account NOT Subject to ASC
LOC Letter of Credit
DON Domestic On Campus Effort
ESO Equipment State Owned
GRT Grants in Support/Stim Univ Act
Related accounts: R 1142 1000

Figure 2

PROJECT SUMMARY
TO DATE BY OBJECT

This report provides a concise summary of the current status of the project's budget. All allocations, expenditures and encumbrances which have been processed between the commencement of the fiscal year or project period through the end of the indicated month are included (Figure 3).

Objects

Object categories identify expenditure type. The object code and name are indicated on the left side of the page. Object categories are grouped differently on various types of Account Balances/Detail reports. See BPPM 70.09 for more information about objects.

Explanatory Note

The following descriptions of this section are divided into two major parts. The first part describes project summary reports for general University accounts in programs 01 through 10. The first part also describes those elements common to all Account Balances/Detail reports. The second part describes those aspects of project summary reports which apply to Account Balances/Detail reports for accounts in programs 11 and above only.
Account Balances/Detail

<table>
<thead>
<tr>
<th>OBJECT</th>
<th>BUDGET</th>
<th>EXPENDITURES</th>
<th>ENCUMBRANCES</th>
<th>BALANCE</th>
<th>PCT</th>
</tr>
</thead>
<tbody>
<tr>
<td>WAGES</td>
<td>7,350.00</td>
<td>4,107.17</td>
<td>0.00</td>
<td>3,242.83</td>
<td>59</td>
</tr>
<tr>
<td>PR.SVC.CON.</td>
<td>500.00</td>
<td>400.00</td>
<td>0.00</td>
<td>100.00</td>
<td>80</td>
</tr>
<tr>
<td>GOODS,SERVC</td>
<td>3,570.00</td>
<td>874.58</td>
<td>34.70</td>
<td>2,660.72</td>
<td>24</td>
</tr>
<tr>
<td>TRAVEL</td>
<td>700.00</td>
<td>73.89</td>
<td>0.00</td>
<td>626.11</td>
<td>11</td>
</tr>
<tr>
<td>EQUIPMENT</td>
<td>2,910.00</td>
<td>758.00</td>
<td>1,511.80</td>
<td>640.20</td>
<td>78</td>
</tr>
<tr>
<td>TELEPHONE</td>
<td>595.00</td>
<td>668.25</td>
<td>0.00</td>
<td>73.25-</td>
<td>116</td>
</tr>
<tr>
<td>PR.YR.FOWRD</td>
<td>200.00</td>
<td>0.00</td>
<td>0.00</td>
<td>200.00</td>
<td>0</td>
</tr>
<tr>
<td>INTDEPT.TRANS</td>
<td>0.00</td>
<td>1,722.66-</td>
<td>0.00</td>
<td>1,722.66</td>
<td>--</td>
</tr>
<tr>
<td>SUBTOTAL</td>
<td>16,225.00</td>
<td>5,499.23</td>
<td>1,546.50</td>
<td>9,179.27</td>
<td>43</td>
</tr>
<tr>
<td>COMPUTING</td>
<td>400.00</td>
<td>340.00</td>
<td>0.00</td>
<td>60.00</td>
<td>85</td>
</tr>
<tr>
<td>TOTAL</td>
<td>16,225.00</td>
<td>5,499.23</td>
<td>1,546.50</td>
<td>9,179.27</td>
<td>43</td>
</tr>
<tr>
<td>SALARIES</td>
<td>20,524.00</td>
<td>4,060.00</td>
<td>16,464.00</td>
<td>0.00</td>
<td>100</td>
</tr>
<tr>
<td>BENEFITS</td>
<td>522.75</td>
<td>522.75</td>
<td>0.00</td>
<td>0.00</td>
<td>100</td>
</tr>
<tr>
<td>PROJECT TOTAL:</td>
<td>37,271.75</td>
<td>10,081.98</td>
<td>198,223.11</td>
<td>18,010.50</td>
<td>52</td>
</tr>
</tbody>
</table>

Figure 3

General University Accounts

General University accounts include those accounts in programs 1 through 10.

<table>
<thead>
<tr>
<th>Budget</th>
<th>This column indicates the total amount allocated or budgeted for expenditure by object.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Object Grouping</td>
<td>Objects 01, 02, 03, 04, 06, 11, 16, 19 and 21 are grouped and the operation subtotal is provided. A budget administrator can reallocate between these objects by notifying the Budget Office.</td>
</tr>
</tbody>
</table>

Object 05

If the account is in fund 001, object 05 (computing) is not subject to object reallocation by the budget administrator.

Object 00

Object 00 monies are usually allocated on the basis of positions assigned to the account.

Object 07

Object 07 monies are usually allocated on the basis of employee benefit charges for positions assigned to the account.

Expended To Date

This column indicates the expenditures processed by the last business day of the previous month.
Account Balances/Detail

**Object 21**
This object records transfers between accounts in programs 01 through 10. For vendor departments interdepartmental transfers (object 21) are recorded as a negative expenditure and are interpreted as transfers of funds into the account.

**Encumbrances**
This column includes amounts that administrators have obligated but not yet disbursed. Encumbrances are carried forward from month to month until the designated expenditures are processed by the Controller's Office. If a partial payment is made to a vendor, only the amount of the payment is liquidated from the original encumbrance. The balance of the original encumbrance remains encumbered until the remaining payments are made to the vendor.

**Object 00**
Salaries (00) are encumbered to the end-date of the fiscal year, assignment, position, or appointment; whichever comes first.

A personnel action processed by Payroll automatically generates encumbrances in this object. See *BPPM 60.25*.

**Objects 03, 06 and 16**
Goods and Services (03), Equipment–Capitalized (06), and Equipment–Noncapitalized (16)

Purchases from off-campus vendors are encumbered by issuance of a Purchase Order. See *BPPM 70.13*.

**Balance**
Subtract **Expenditures** and **Encumbrances** from **Budget** to calculate **Balance**.

**Example for equipment (object 06):**

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Budget</strong></td>
<td>$1,910.00</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td>- 238.00</td>
</tr>
<tr>
<td><strong>Encumbrances</strong></td>
<td>-1,247.00</td>
</tr>
<tr>
<td><strong>Balance</strong></td>
<td>$  425.00</td>
</tr>
</tbody>
</table>

Only those expenditures and encumbrances that cleared the Controller's Office by the end of business on the previous day are indicated on the current Account Balances/Detail reports.

**Percentage Used**
This is the percentage of the budgeted amount that was processed by the Controller's Office as spent or encumbered by the final working day of the previous month. This figure is calculated as follows:

$$\frac{\text{Expenditures} + \text{Encumbrances}}{\text{Budget}} \times 100 = \text{Pct. Used}$$
Account Balances/Detail

Percentage Used (cont.) Budget administrators and principal investigators are encouraged to compare this figure (especially the total) with the percentage of time elapsed indicated at the top of each page. If the project's percentage used to date greatly exceeds the percentage of time elapsed, a budget administrator or principal investigator might wish to carefully monitor future obligations.

Programs 11 and Up All objects are totaled together (Figure 4).

Project Budget

Sponsored Programs In programs 11 through 14 the indicated amounts are budgeted to each object by the sponsor’s agreement. Requests for changes in allocations are transmitted to SPS. Sponsor's approval may be required before an allocated amount is transferred. See rebudgeting procedures in BPPM 40.23.

Programs 15 and Up For programs 15 and above this is the amount allocated to an object for the fiscal year.

It is not necessary for the department to request object reallocation since expenditures are not limited to specified object allocations.

Revenues collected during the year are allocated to object 03, 08, or 15.

At the start of a new fiscal year, the previous year's closing Balance is allocated to object 19 as the new year's project Budget.

Outstanding Encumbrances

Object 00 Salaries (00) are encumbered under sponsored programs (11-14) to the end-date of the applicable project, assignment, position, or appointment; whichever comes first.

Object 07 Employee benefits (07) are encumbered under sponsored programs (11-14) to the end-date of the applicable project, assignment, position, or appointment; whichever comes first.

Object 13 Facilities and administrative (F&A) costs (programs 11-14 only)

The amount encumbered is merely an estimate based on the F&A cost rate specified by the agreement multiplied by the estimated expenditures included in the base. The amount spent for F&A costs is the specified percentage of actual expenditures.
Account Balances/Detail

<table>
<thead>
<tr>
<th>OBJECT</th>
<th>BUDGET</th>
<th>EXPENDITURES</th>
<th>ENCUMBRANCES</th>
<th>BALANCE</th>
<th>PCT</th>
</tr>
</thead>
<tbody>
<tr>
<td>00</td>
<td>1,530,613.68</td>
<td>1,441,048.23</td>
<td>12,764.76</td>
<td>76,800.69</td>
<td>95</td>
</tr>
<tr>
<td>01</td>
<td>65,695.88</td>
<td>103,866.35</td>
<td>0.00</td>
<td>38,170.47</td>
<td>158</td>
</tr>
<tr>
<td>03</td>
<td>284,639.76</td>
<td>238,800.84</td>
<td>3,149.39</td>
<td>42,689.53</td>
<td>85</td>
</tr>
<tr>
<td>04</td>
<td>269,414.05</td>
<td>280,664.89</td>
<td>0.00</td>
<td>11,250.84</td>
<td>104</td>
</tr>
<tr>
<td>06</td>
<td>5,000.00</td>
<td>7,014.34</td>
<td>0.00</td>
<td>2,014.34</td>
<td>140</td>
</tr>
<tr>
<td>07</td>
<td>486,002.55</td>
<td>419,230.22</td>
<td>3,138.92</td>
<td>63,633.41</td>
<td>87</td>
</tr>
<tr>
<td>11</td>
<td>4,755.22</td>
<td>5,718.75</td>
<td>0.00</td>
<td>963.53</td>
<td>120</td>
</tr>
<tr>
<td>13</td>
<td>352,004.78</td>
<td>321,065.36</td>
<td>30,939.42</td>
<td>0.00</td>
<td>100</td>
</tr>
<tr>
<td>14</td>
<td>219,506.39</td>
<td>0.00</td>
<td>0.00</td>
<td>219,506.39</td>
<td></td>
</tr>
<tr>
<td>16</td>
<td>32,003.25</td>
<td>24,272.79</td>
<td>2,759.28</td>
<td>4,971.18</td>
<td>84</td>
</tr>
<tr>
<td>22</td>
<td>1,502,423.07</td>
<td>1,492,699.07</td>
<td>145,471.34</td>
<td>135,747.34</td>
<td>109</td>
</tr>
<tr>
<td>PROJECT TOTAL:</td>
<td>4,752,058.63</td>
<td>4,334,380.84</td>
<td>198,223.11</td>
<td>219,454.68</td>
<td>95</td>
</tr>
</tbody>
</table>

Figure 4

Project Summary To Date to Revenue

This section provides a summary of revenue received or invoiced date. (This section is not provided on Account Balances/Detail reports for state-funded accounts (fund 001) in programs 01 through 10.)

Object 99 Revenue—This includes amounts received from sources of funding. (This does not include interdepartmental transfers that are recorded in object 21.)
Account Balances/Detail

Estimate

*Programs 01-10, Fund 148-01*  This is the projected revenue for the fiscal year.

*Programs 11-14*  This is the award amount due from the sponsor.

*Programs 15 and Up*  Differing methods are used for setting the *Estimate*.

Revenue  Generally, this is the amount the project has received or invoiced, unless the revenue comes from a revenue pool account (RPA).

Variance  This is the amount currently due from the source. This is the amount received or invoiced (*Revenue*) minus the *Estimate*. The *Variance* is negative as long as the *Estimate* exceeds *Revenue*.

Personnel should report positive variances for sponsored projects (programs 11-14) to SPS. This positive variance may result from an overpayment by the sponsor or from late allocation of funds by SPS personnel when processing a new or recently renewed agreement.

Percent  This is the percent of the *Estimate* that the project has received from the funding source. This is defined as:

\[
\text{Percent} = \frac{\text{Revenue}}{\text{Estimate}} \times 100
\]

Project Balance  A project *Balance* is displayed for sponsored and self-sustaining accounts. The project *Balance* is *Revenue* received to date minus the total *Expenditures*.

Project Summary To Date By Subobject  This section provides more detail than Section 1. Budget administrators may use this section to help identify problem areas or to analyze expenditures. Objects are listed in numerical order with subobject codes listed alphabetically within object. Subobject titles are listed after the subobject codes.

Allocations are not made at the subobject level, thus nothing is shown in the *Budget* column by subobject categories.

*Expenditures* and *Encumbrances* are indicated at the subobject level.
**Account Balances/Detail**

<table>
<thead>
<tr>
<th>OBJ SB</th>
<th>ACCOUNT</th>
<th>BUDGET</th>
<th>EXPENDITURES</th>
<th>ENCUMBRANCES</th>
<th>BALANCE</th>
</tr>
</thead>
<tbody>
<tr>
<td>00</td>
<td>AB CLASSIFIED STAFF</td>
<td>11,073.30</td>
<td>.00</td>
<td>.00</td>
<td>11,073.30</td>
</tr>
<tr>
<td>00</td>
<td>AF FACULTY</td>
<td>174,063.00</td>
<td>.00</td>
<td>.00</td>
<td>174,063.00</td>
</tr>
<tr>
<td></td>
<td>Total SALARIES</td>
<td>185,163.30</td>
<td>185,163.30</td>
<td>.00</td>
<td>0.00</td>
</tr>
<tr>
<td></td>
<td>Total WAGES</td>
<td>57,084.13</td>
<td>53,880.98</td>
<td>.00</td>
<td>3,203.15</td>
</tr>
<tr>
<td></td>
<td>Total PERSONAL SERVICE CON</td>
<td>2,000.00</td>
<td>.00</td>
<td>.00</td>
<td>2,000.00</td>
</tr>
<tr>
<td></td>
<td>Total GOODS AND SERVICES</td>
<td>50,000.00</td>
<td>32,563.83</td>
<td>121.82</td>
<td>17,314.35</td>
</tr>
<tr>
<td></td>
<td>Total TRAVEL</td>
<td>.00</td>
<td>.00</td>
<td>.00</td>
<td>348.67</td>
</tr>
<tr>
<td></td>
<td>Total TELEPHONE</td>
<td>.00</td>
<td>54.66</td>
<td>.00</td>
<td>45.34</td>
</tr>
</tbody>
</table>

**Summary by Subobject (cont.)**

The **Budget, Expenditures, Encumbrances, Balance,** and **Percentage Used (PCT)** columns are all indicated at the object level, repeating data shown in Section 1.

**Current Month Transactions — Operations**

This section provides data to enable personnel to check or audit the Account Balances/Detail. (See **BPPM 30.06 for reconciliation procedures**.)

Each transaction for the month is indicated under the appropriate object with the subobject code listed in the first column.

**Month/Day**

This is the date the transaction was processed by the Controller's Office.
Account Balances/Detail

<table>
<thead>
<tr>
<th>Subobj</th>
<th>Date</th>
<th>Description</th>
<th>Amount</th>
<th>Doc.No.</th>
<th>Ref.No.</th>
</tr>
</thead>
<tbody>
<tr>
<td>03</td>
<td>07/08/05</td>
<td>2002-03 Balance Forward</td>
<td>153,362.35</td>
<td>14501</td>
<td>17</td>
</tr>
<tr>
<td>03</td>
<td>07/11/05</td>
<td>FM: 12G-2715-0065</td>
<td>649.95</td>
<td>14501</td>
<td>11</td>
</tr>
<tr>
<td>03</td>
<td>07/24/05</td>
<td>US ED Action #6</td>
<td>19,200.00</td>
<td>14501</td>
<td>11</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Subobj AA - Office Supplies</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>03</td>
<td>07/12/05</td>
<td>Kinkos Inc</td>
<td>73.38</td>
<td>0000197860</td>
<td>14501</td>
</tr>
<tr>
<td>03</td>
<td>07/18/05</td>
<td>Central Stores</td>
<td>170.22</td>
<td>0000010000</td>
<td>14501</td>
</tr>
</tbody>
</table>

Figure 7

**Description or Payee**

This is usually a vendor's name or a description of what was encumbered.

**Budget**

Additions or subtractions in allocated amounts are listed under the appropriate object.

**Expenditure**

Expenditures for the month are listed in alphabetical order by subobject under the appropriate object.

Actual payments to vendors may differ somewhat from the encumbered amount. The original encumbered amount may be an estimate based upon a catalog price, or it may not include sales tax, shipping charges, or discounts.

The minus next to an amount in the Expenditure column indicates a recovery of expenditure which results in a gain of available funds within that object.

**Encumber**

Encumbrances are listed in alphabetical order within subobject code under the appropriate object.

**Carry-Forward**

Encumbrances are carried forward until the obligated funds are spent or the encumbrance is cancelled.
Account Balances/Detail

Carry-Forward (cont.)

Sponsored programs (11 through 14): Treatment of encumbrances at the project termination date varies with the agreement (see BPPM 40.03).

Programs 01 through 10: Encumbrances carry forward at the end of the fiscal year. Expenditures which correspond to carried-forward encumbrances are charged to new fiscal year dollars.

Salaries

Encumbrances for salaries under sponsored programs (11-14) are based upon 174 hours a month. Actual salary expenditures are based on the number of hours worked divided by the actual total potential working hours for that month. Actual working hours may be more or less than 174; thus, the actual expenditure may vary somewhat from the encumbered amount.

ID Number

Salaries and Wages

Most transactions involving salaries (object 00) and wages (object 01) have an ID number. The first six digits are the position number. The last alpha character is the employment type code. Employment type codes are as follows:

- C = Classified Employees
- E = Administrative Professional
- F = Faculty
- G = Graduate Student
- H = Nonstudent Temporary
- R = Retiree
- U = Student Temporary

Other Objects

For other objects, the Controller's Office assigns the ID number to identify the vendor when a disbursement takes place.

Fund

The fund designates the type of resource expended or allocated. A fund may have restrictions placed upon its use. See also BPPM 30.05.

TT

The transaction type identifies the way a transaction is handled by the accounting system.
Account Balances/Detail

If the transaction type is odd (e.g., 51, 83, 91), the transaction is processed as a positive amount. If the transaction type is even (e.g., 52, 84, 92), the transaction is processed as a negative amount. Usually the even transaction type is the inverse of the odd transaction type.

Journal vouchers are used to make adjustments within the WSU accounting system. A transaction type that is described as _journal vouchering_ another transaction type is simply adjusting a previous transaction. For audit purposes, the previous transaction is not changed.

The transaction types in _Table 1_ are found on Account Balances/Detail reports.

### TABLE 1 – TRANSACTION TYPES FOUND ON ACCOUNT BALANCES/DETAIL REPORTS

<table>
<thead>
<tr>
<th>Transaction Type</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>01, 02</td>
<td>Cash Receipt—Records the receipt of cash.</td>
</tr>
<tr>
<td>07, 08</td>
<td>Refund—Records a refund of revenue and operating transfer.</td>
</tr>
<tr>
<td>11, 12</td>
<td>Original Allocation—Used to enter the original budget for the fiscal year or the project period.</td>
</tr>
<tr>
<td>13, 14</td>
<td>Supplemental Allocation or Reallocation—Entered throughout the fiscal year or project period to cover allocation transfers to the account.</td>
</tr>
<tr>
<td>15, 16</td>
<td>Computer Generated Allocations—Automatically created in the month-end processing of receipts. This is done only in certain accounts.</td>
</tr>
<tr>
<td>17, 18</td>
<td>Balance Forward Allocation—Carries forward cash balances at the end of the fiscal year.</td>
</tr>
<tr>
<td>21, 22</td>
<td>Journal Voucher—Corrects an original receipt or transfers revenue between accounts.</td>
</tr>
<tr>
<td>27, 28</td>
<td>Journal Voucher—Used to transfer revenue between accounts or to cancel a refund check.</td>
</tr>
<tr>
<td>51, 52</td>
<td>Encumbrance—Records an obligation or encumbrance against an account based upon an order which has been placed with a vendor or an expressed intention to purchase goods or services.</td>
</tr>
<tr>
<td>55, 56</td>
<td>Encumbers salaries and wages</td>
</tr>
<tr>
<td>57, 58</td>
<td>Encumbers employee benefits</td>
</tr>
<tr>
<td>71, 72</td>
<td>Refund of Revenue</td>
</tr>
<tr>
<td>81, 82</td>
<td>Expenditure</td>
</tr>
<tr>
<td>85, 86</td>
<td>Expenditure-Payroll System—Records payments for salaries, wages or retirement supplementation.</td>
</tr>
</tbody>
</table>
Account Balances/Detail

### TABLE 1 (cont.)

<table>
<thead>
<tr>
<th>Doc. No</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>87, 88</td>
<td>Compensating Tax Accrual—Records the sales tax payable on a purchase from a vendor who does not collect sales tax as a part of the invoice total.</td>
</tr>
<tr>
<td>91, 92</td>
<td>Expenditure Journal Voucher—Corrects the account coding of a previous expenditure or transfers expenditures between accounts.</td>
</tr>
<tr>
<td>93, 94</td>
<td>Check Cancellation—Cancels a check written to the wrong vendor or for the wrong amount, e.g., duplicate payment, payment for out-of-stock item.</td>
</tr>
<tr>
<td>97, 98</td>
<td>Recovery of Expenditure—Records the recovery of a prior expenditure. It also records a transfer from another department in object 21. 97 records an increase of expenditure.</td>
</tr>
<tr>
<td>A1, A2</td>
<td>Accounts Receivable—Records a receipt processed through the Billing Receivables System.</td>
</tr>
</tbody>
</table>

**Document, Reference Numbers**

These numbers refer to documents associated with a transaction.

- **Doc. No**
  - This is the number of the document that directly initiated a transaction shown on the Account Balances/Detail reports.

- **Ref. No**
  - Usually this is the number of the document that initiated a previous step in the expenditure procedure, e.g., field order. Sometimes a reference number is assigned to further identify the transaction, e.g., a Request for Shipment of Merchandise number.

- **Allocations**
  - For allocations or transfers listed as entries in the budget column, nothing is indicated under document number. The budget journal voucher number is indicated under reference number.

- **Salaries and Wages**
  - Expenditures for salaries (object 00) and wages (object 01)—The reference number indicates the month worked and the fraction of total staff-months the expenditure represents, e.g., FEB 0.18.

- **Encumbrances**
  - Salaries—The reference number indicates the date through which the salary is encumbered.
  - Other objects—No reference number is shown. The document number is the field order or contract number.

- **Employee Benefits**
  - Expenditures for employee benefits (object 07)—The reference number indicates the date of the expenditure.

- **Telephone Rental**
  - Expenditures for telephone rental (object 11) or telephone tolls (object 03)—The reference number is the billing month.
Account Balances/Detail

Number Prefixes

Most document and reference numbers are numeric (other than exceptions noted above) with an alpha character prefix. The alpha prefix identifies the type of document involved. The following prefixes have been assigned:

B. Budget journal voucher
BA. Blanket Purchase Order
C. Contract
CC. Computer Center IRI
CR. Confirming Requisition
D. WSU Receipt
E. Emergency orders
F. Field order
H. Departmental requisition
I. Interdepartmental Invoice (Service Center automated billings only)
J. Income journal voucher
K. Departmental purchase order
M. Olympia requisition
MS. Mailing Services
N. Olympia purchase order
P. Payment Request
P. State printer requisition
R. Receipt
S. Salary and benefits encumbrance (document number only)
S. Slip number (similar to a packing slip number)
   (reference number only)
T. Transportation Request
U. Purchasing card transaction line
V. Payroll batch number
X. Requisition Number
Z. Purchasing Blanket Order

Blank Interdepartmental Requisition and Invoice (IRI)
Account Balances/Detail

| Project Summary To Date | This section shows receipts by source/subsource. Source codes are listed for receipts with a source description. |

<table>
<thead>
<tr>
<th>PROJECT SUMMARY TO DATE</th>
<th>PROJECT RECEIVED</th>
<th>TO DATE</th>
<th>VARIANCE</th>
<th>PERCENT RECEIVED</th>
</tr>
</thead>
<tbody>
<tr>
<td>RECEIPTS BY SOURCE/SUBSOURCE</td>
<td>ESTIMATE</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>401-12 INCOME ON INVESTMENTS—CASH BALANCES</td>
<td>15,406.00</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>420-10 SALE OF PUBLICATIONS &amp; PAMPHLETS</td>
<td>2,997.84</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>420-11 DUPLICATION &amp; PHOTOCOPY</td>
<td>1,474.84</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>481-10 REVENUE TRANSFERS OUT</td>
<td>10,000.00</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>RECEIPTS TOTAL</td>
<td>19,274.00</td>
<td>15,118.00</td>
<td>22</td>
<td></td>
</tr>
</tbody>
</table>

**Figure 8**

Current Month Transactions

<table>
<thead>
<tr>
<th>Current Month Transactions</th>
<th>This section details receipt activities for the month of the report.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Receipts</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>CURRENT MONTH TRANSACTIONS—RECEIPTS</th>
<th>ESTIMATE</th>
<th>RECEIPT</th>
<th>ID NUMBER</th>
<th>FUND</th>
<th>TT</th>
<th>DOC NO</th>
<th>REF NO</th>
</tr>
</thead>
<tbody>
<tr>
<td>SOURCE 10/04 ESTIMATE</td>
<td>5,000.00</td>
<td></td>
<td>14501</td>
<td>11</td>
<td></td>
<td>B003170</td>
<td></td>
</tr>
<tr>
<td>SOURCE 312 DEPT OF DEFENSE 10/18 U.S. ARMY CORPS OF ENGINEERS</td>
<td>5,000.00</td>
<td></td>
<td>14501</td>
<td>01</td>
<td>R455352</td>
<td></td>
<td></td>
</tr>
<tr>
<td>TOTAL</td>
<td>5,000.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Figure 9**