

**WASHINGTON STATE UNIVERSITY**  
**Position Control**

**Glossary of Terms**

**Account Assignment**

A department assigns accounts to positions using Position Action or Expense Assignment Action forms.

Permanent assignment changes affect allocation, base, and expense accounts.  
Temporary assignment changes affect expense accounts only.

**Appointment**

A department appoints an employee to a specific position or positions. The appointment of an employee is a personnel function, and is *not* administered by Position Control.

**Academic Year**

The nine-month period (or term) that coincides with WSU's academic school year, generally used in reference to faculty and graduate assistants.

**Accrual**

The difference between the allocation and expense for a position calculated on a pay cycle basis.

**Allocation**

The amount of funding permanently budgeted to a position for the current fiscal year. The allocation is adjusted for permanent changes that occur during the year.

**Allocation Adjustment**

A change to a position's permanent funding.

**Base**

Also referred to as Permanent Budget Level (PBL). Base is similar to allocation except that base reflects the *annualized* impact of transactions that have

occurred during the year, e.g., percent changes, salary changes. Base is often thought of as "next year's allocation."

**Base Value or Base Rate**

The full time salary amount assigned to a position, not including stipends or differentials.

**Cycle Start Date**

The date (month and day) which is the first day within a fiscal year that a specific cyclic year for a position begins.

**Cyclic Year**

A period of time (or term) that is less than one full year. It is usually expressed in months, e.g., 9.50 or 10.00.

**Differential/Stipend**

A compensation supplement to the base salary for specific additional duties, nonstandard work shift or nonstandard work place, e.g., shift differential, or location differential.

**Expense**

The actual payroll cost for an employee for a pay period or periods. The expense account for a position is the account supporting the payroll cost of the position.

**Full-Time Equivalent (FTE)**

The amount of effort associated with a position. Full-time equals 1.000 FTE and half-time equals .500 FTE

**Group Position**

A position that has more than one FTE associated with it. Group positions are generally used for accommodating multiple faculty or TA appointments that share a single funding source.

**Home Area**

A two-digit code which represents the administrative area or college to which a position primarily belongs. Positions which are shared between areas must have

one designated home area which assumes administrative responsibility for the position and its maintenance.

**Home Department**

A four-digit code which identifies the department to which a position primarily belongs.

**Job Class or Title Code**

A category of duties and responsibilities as defined by WSU or the state.

**Permanent Budget Level (PBL)**

Funds which are allocated to a position, department or area and continue for the foreseeable future.

**Perquisite**

Non-monetary compensation such as University-provided housing or meals.

**Position Allocation Percent**

The percentage of a position supported by permanent funds.

**Position Identifying Description**

A descriptive identifier established by the department with a maximum of 20 characters. Normally this is the incumbent employee's name.

**Position Effort Percent**

The percent of FTE supported by a position. The Position Effort Percent may exceed the Position Allocation Percent but must not exceed 100% for non-group positions.

**Position/Position Number**

A position is a specific set of duties and responsibilities that are identified and assigned to a position number.

**Skeletal Position**

A new classified or administrative/professional position that is undergoing an HRS audit and does not yet have a Title Code assigned to it.