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.