Purpose

The purpose of this operating procedure is to establish procedures for the College of Arts & Sciences Integrated Business Units (IBUs) regarding the establishment of accounts in accordance with BPM E-17-4.

Definitions

- **WAGGLE**: College of Arts & Sciences’ internal ordering system; web-based and is located on A&S IBU website found [here](#). Only Arts and Sciences staff have access to this system which requires employee’s linkblue ID and password to access. Each request creates a number “story” that the end user is associated with and will receive emails as the story is updated by the IBU, Department Managers, or other A&S staff.
- **Cost Object (CO)**: SAP cost objects are segregated into five major categories; funds, cost/funds centers, WBS elements, internal orders, and G/L accounts.
- **Cost Center**: An organizational unit within a CO that represents the location where revenues and costs occur.
- **Fund**: A fiscal/accounting object containing a self-balancing set of accounts used to control costs and identify source and use of funding.
- **WBS Element**: A cost object similar to a cost center and designed for project management. It is used to represent grants/contracts, land grants, and capital projects (unexpended plant) within CO.
- **Requestor**: The end user who submits the request for financial documents through either email, in person, or through Waggle.
- **IBU**: Integrated Business Unit, owner of all financial functions.
- **DM**: Department Managers, owner of all academic and department functions.
- **Resource Email**: Emails for each IBU ([scienceibu@uky.edu](mailto:scienceibu@uky.edu) [potfinance@uky.edu](mailto:potfinance@uky.edu) [kasfinance@uky.edu](mailto:kasfinance@uky.edu) [aspayroll@uky.edu](mailto:aspayroll@uky.edu) [ASGrants@uky.edu](mailto:ASGrants@uky.edu))

Policy

**Department Responsibility:**

The Department Manager, Chair or faculty/staff will submit a request to the IBU and supply the following:

1. Documentation to support account creation (i.e.: award notification, letter from donor, etc.)
2. Type of account being requested (i.e. Cost center, gift/endowment account, etc.)
IBU Responsibility:

The IBU Staff will work in conjunction with the College Budget & Operations Manager to request an account be setup.

Procedure:

1. IBU Staff will complete the appropriate Cost/Funds Center Request Form and forward to the College Budget & Operations Manager for completion.
2. College Budget & Operations Manager will review form for accuracy, obtain appropriate approval and forward to the Provost Budget Office.
3. IBU Staff will save a copy to the appropriate departmental folder and follow-up as necessary.
4. Once the account has been created, the College Budget & Operations Manager will notify the IBU Staff.
5. The IBU Staff will create an Account Spreadsheet and will notify the Department Manager of the account number assigned.

Resources:

E-17-3 Assignment of Cost Objects
E-17-4 Cost Object Request Forms
E-17-7 Department Codes
E-17-15 Other Attributes
E-17-16 Chart of Accounts – Functional Area