Establishment of Non-Sponsored Agency/Orgs

The University's accounting system consists of numerous individual agency/orgs, i.e., responsibility centers, designed to record and report transactions related to specified activities. The reporting needs of a particular department may change as the activities of the department change. When the reporting needs of a particular department are not readily met using the currently assigned agency/org(s), suborg, and revenue and expense codes, establishing a new agency/org may be necessary.

**Requesting a New Agency/Org**

1. The requesting department completes a [New Account Application Form](#) and an [Advantage Form A](#). The requesting department forwards the application form to the appropriate department chair/director and the dean (if applicable).
2. The department chair/director and dean (if applicable) review and approve the application form. The approved application form is forwarded to the Financial Services accountant.
3. Financial Services reviews the application and establishes the new agency/org. Financial Services will notify the department via email of the new agency/org number and retain the application submitted for future reference.

**Instructions in Completing a New Account Application Form**

a. **Account Name** – The title of the new agency/org needs to describe its responsibilities and activities. Field is limited to 30 characters.

b. **Purpose** – Provide an explanation on what activities the account will be used for. Attach any other documentation regarding the new account.

c. **College/Department** – Specify college or department name.

d. **Agency Code** – Specify agency code requested for new account. The agency code is the first three characters of the account/agency org (WV11003). If a new agency code is required type NEW.

e. **Start Date** – The start date is the date the agency/org will begin to incur expenditures or generate revenue.

f. **1RP Rollup Code** – Please provide the 1RP rollup account if known, if unknown Financial Services will assign. The 1RP is the rollup structure by campus.

g. **2RP Rollup Code** – Please provide the 2RP rollup account if known, if unknown Financial Services will assign. The 2RP is the rollup by organization and it may consolidate accounts from multiple campuses.

h. **HR Department Code** – Please provide HR Department Code.

i. **State Funded Cost Share Account** – Indicate if the accounts is a state funded cost share account for a sponsored account.

   i. If yes, provide the sponsored project proposal number or the sponsored agency/org.

j. **Suborgs and Function Codes** – If the department desires to account for revenues or expenditures at a level of detail lower than the agency/org or object/sub-object code (i.e., accounting for maintenance expenses by facility), the department must establish sub-org(s) and/or function codes for the agency/org. The establishment of sub-org(s) and/or function codes
Establishment of Non-Sponsored Agency/Orgs

codes should be discussed with your accountant in Financial Services. Attach a listing of Suborgs and Function Codes if required.

k. **Source(s) of Revenue** – The sources of revenue for the proposed agency/org, including revenue that may be generated by the agency/org (e.g., sales and service income), must be listed. Indicate all sources of revenue considering the following restrictions:
   i. *Grants or Contracts*: If the agency/org is for an externally funded project, i.e., a grant or contract, and/or special reporting to a donor is required, do not complete this form. Contact the Office for Research and Sponsored Projects Administration (ORSPA).
   ii. *Departmental Gifts*: All gifts to the university must be processed through the ASU Foundation (see FIN 303, “Gift Deposits,” for detail information). Specify percentage of revenue that will be received as gifts.
   iii. *Technology Research and Incentive Funds*: Needs to be approved by the Director of Fiscal and Business Operations of OKED.
   iv. *Tuition and Fees*: If establishing a Program Fee Account or Special Class Fee account. Attach a copy of the approved Course Fee/Program Fee Request Form.
   v. *Sales and Services*: Specify if the funding source will be internal university departments or external sources.
   vi. *General Purpose Funds*: Funding received from General University Sources.

l. **Type(s) of Expenditure(s)** – If Direct Cost of Sales is requested please provide justification for using Direct Cost of Sales. (see FIN 206, Administrative Service Charge for a list of approved activities for Direct Cost of Sales)

m. **Estimated Level of Expenditures** – If expenditures are estimated at more than $100,000, the account will be set up as a budgeted account. Please submit a budget. If expenses are less than $100,000 the account will be set up as cash basis with the exception of General Purpose Funds and State Accounts. All General Purpose funded accounts will be set up as budgeted regardless of the expenditure level with the exception of Research Incentive Distribution (RID) accounts. RID accounts are budgeted at the discretion of the department.

n. **Activity Classification** – Choose an activity code that most closely matches the activity of the requested account.

o. **Approvals** – Required approvals are Org/Manager and Dean/Director or designee. Other optional approvals may be required by Financial Services.

Please contact your accountant in Financial Services for additional questions.