Prepared by General Accounting and Loan Collection Office.
This replaces Administrative Procedure No. A8.615
dated August 2001.

A8.615   OBJECT CODES

1.   Purpose

    To describe the University of Hawai'i object codes in the
    Kuali Financial System (KFS).

2.   Objective

    To assign an appropriate object code with each financial
    transaction for accounting and reporting purposes.

3.   Applicability

    The Kuali Financial System (KFS) requires that an object
    code be provided as part of the accounting string for all
    financial transactions.

4.   Definitions:

    Ad Hoc Route: To route a document to a user or role that
    normally would not receive it. Allowable action requests
    include Approve, Acknowledge or FYI.

    Basic Accounting Category Code: A code that groups the
    object type codes associated with the object codes into the
    basic accounting categories for reporting purposes. The
    basic accounting categories include asset [AS], liability
    [LI], fund balance [FB] for balance sheet or revenue [IN],
    expense [EX]) for income statement reporting.

Chart Manager: A role in KFS that is responsible for the maintenance of accounts and object codes on a given chart. The campus chart manager is responsible for the respective campus level charts and the system chart manager is responsible for the University level charts.

E-Doc: An electronic document representing a business transaction or maintenance action.

Fiscal Administrator (FA): Person that is responsible for the monitoring and approving of documents on accounts; and ensures that the charges are accurate, appropriate and allocable.

Object Code: A four character code assigned to transactions to classify the transaction into respective financial statement balances including assets, liabilities, fund balance, revenues and expenses.

Object Type Code: An attribute of the object code that is used to identify its general use, such as income, asset, expense, liability or fund balance. The object type code further differentiates between the specific types of objects particularly for cash and accrual basis reporting.

Sub-object Code: A code that is an optional identifier to create finer distinctions within a particular object code. It is specific to an account and fiscal year and takes on most of the attributes of the object code to which they report, including object code type and sub-type.

System Level Administrator: University level role typically associated with a system level office such as GALC and ORS that is responsible for the overall compliance for their respective area of responsibility.

5. Responsibilities

Fiscal Administrator shall assign the appropriate object code with each financial transaction.

General Accounting and Loan Collection Office (GALC) shall maintain the object code table; and obtain authorization for new codes from the State as necessary.

6.   Establishment of Object Codes

   a.   A determination should be made whether a sub-object
        code linked to an existing object code could be
        established to meet the classification needs of the
        department. A sub-object code is an optional
        identifier to create finer distinctions within a
        particular object code. For example you have an
        object code for laboratory supplies, but you would
        like to track laboratory expenses at a greater level
        of detail. You could create sub-object codes to
        reflect laboratory chemicals, laboratory instruments,
        lab ware, or any other designation necessary. Sub-
        object codes are specific to an account and fiscal
        year and take on most of the attributes of the object
        code to which they report. If a sub-object code will
        suffice, the requestor shall prepare the Sub-Object
        Code Maintenance e-Doc in KFS.

   b.   If it is determined that a new object code is needed,
        or if an existing object code should be revised or
        inactivated, the requestor shall prepare the Object
        Code Maintenance Form, GALC-25 (Attachment A) and
        forward the form to the Fiscal Administrator for
        review and approval.

   c.   The Fiscal Administrator shall approve and forward the
        GALC-25 to GALC for review and approval.

   d.   GALC shall review the Object Code Maintenance Form for
        the business justification of the new, revision (edit)
        or inactivation (inactivate) object code request. If
        the request is approved, GALC shall forward the form
        to the Disbursing Office for review. If the request
        is rejected, GALC shall complete the reason for
        rejection and return the form to the Fiscal
        Administrator.

   e.   Each System Level Administrator shall review the
        request for the appropriate use of the object code
        within their respective area of responsibility and
        functionality of the financial system module they are
        accountable for in addition to any reporting
        requirements, parameter or maintenance tables that may
        be affected. The System Level Administrator
        representative shall complete their respective section
        of the form and if approved, forward the request to

the next System Level Administrator listed on the form. The last approving System Level Administrator shall forward the form to GALC for further processing. If the request is rejected, the System Level Administrator shall complete the reason for rejection and forward the form to GALC for return to the Fiscal Administrator.

f.   Upon final approval of the GALC-25 by all System Level Administrators, GALC shall complete its section of the form and create or edit the object code by preparation of the Object Code Maintenance e-Doc in KFS. The completed GALC-25 form shall be added to the notes and attachments tab of the KFS e-Doc.

g.   The Campus Chart Manager shall review and approve or disapprove the e-Doc.

h.   The System Chart Manager shall review and approve or disapprove the e-Doc.

Note: If the System Chart Manager initiates the e-Doc, only the Campus Chart Manager would need to approve the e-Doc.

i.   Upon final approval of the e-Doc in KFS, GALC shall ad hoc route the e-Doc as an Acknowledgement to the requestor, Fiscal Administrator and System Level Administrators.

j.   The e-Doc can be ad hoc routed to other parties as necessary for review and approval.

7.   Attributes

Attributes are descriptive data associated with an object code. They are maintained at the object code level in KFS via the Object Code Maintenance e-Docs.

There are many descriptive elements that the object code attributes cover. Please refer to the Object Code Attribute Table for a more detailed description of each attribute for an object code.

Object Code Attribute Table

Attribute Name	Description
Fiscal Year	Fiscal year of the object code.
Chart Code	Chart code the object code belongs to.
Object Code	Four character code which classifies a cost into its proper accounting category.
Object Code Name	Descriptive name of the object code (40 characters).
Object Code Short Name	Shortened version of the descriptive name (25 characters).
Reports to Chart Code	Chart code that the object code reports to. Used in association with the Reports to Object Code attribute.
Reports to Object Code	Object code that this object code reports to in a hierarchy.
Object Type Code	Two character code that classifies the object code into a category.
Level Code	Grouping code which can be used for reporting purposes.
Object Sub-Type Code	Two character code that classifies the object code into a more specific category than the Object Type Code.
Historical Financial Object Code	Object code that was used in FMIS if applicable.
Active Indicator	Indicator identifying if the object code is actively used.
Budget Aggregation Code	Code used to consolidate budgets for budget reporting and balance purposes.
Mandatory Transfer or Eliminations Code	Identifier that flags if the object code is a mandatory transfer code, an elimination code or neither.
Federal Funded Code	Identifier that flags if the object code is a federal funded code.
Next Year Object Code	Object code that is used in place of this one in the next fiscal year.
DAGS Held By State	Object code used by the State accounting system to classify the costs if the funds are held by the state treasury.
DAGS Held Outside State	Object code used by the State accounting system to classify the costs if the funds are held outside the state treasury.
Financial Statement Code	Code used to classify the objects for financial statement purposes.

Attribute Name	Description
Budget Summary 1 Code	Code used for categorizing and summarizing revenues, expenditures and encumbrances at the highest budget level summary.
Budget Summary 2 Code	Code used for categorizing and summarizing revenues, expenditures and encumbrances at a more detailed level.
CG Budget Summary Code	Code used for categorizing and summarizing expenditures and encumbrances at the major extramural program budget categories.
1042 Indicator	Indicator identifying reportable payments to foreign payees for taxability reporting purposes.
1099 Indicator	Indicator identifying reportable payments to U.S. payees for taxability reporting purposes.
W2 Indicator	Indicator identifying reportable payments to employees for taxability reporting purposes.