A8.615 Account Control and Subcodes

1. Purpose

To describe the University of Hawaii account control and subcodes.

2. Definition

Account control codes are associated with general ledger accounts only with the following range, 1100-9999.

Subcodes consist of source and object codes. Source codes 0010-0999 describe University revenues and receipts; object codes 2001-9999 describe University expenditures, disbursements, and transfers.

3. Objective

To assign an appropriate source/object code with each financial transaction.

4. Applicability

Fiscal administrator assigns the appropriate source/object code with each financial transaction. Checks the appropriate FMIS table for existing source/object codes, Section A12.099.

General Accounting and Loan Collection Office (GALC) maintains the source/object code table; and obtains authorization for new codes from the State as necessary.
5. **Establishment of Account Control/Subcode**

To establish an account control/subcode, the requestor prepares the *Source/Object Code Maintenance Form, FMIS-25* (Attachment A).

Requestor forwards the form to the fiscal officer for review and approval.

Fiscal Officer approves and forwards the form to the Disbursing and Payroll Office.

The Disbursing and Payroll Office reviews the form for appropriateness. If approved, the Disbursing and Payroll Office forwards the form to the Office of Procurement, Real Property and Risk Management (OPRPRM).

OPRPRM reviews the form for approval. If approved, the form is forwarded to the Office of Research Services (ORS).

ORS reviews the form for approval. If approved, the form is forwarded to GALC for final review and approval.

GALC reviews the form and upon approval, establishes new account control/subcode.

At any time, if the request is rejected, the request will be returned to the requestor.
**UNIVERSITY OF HAWAII**
**ACCOUNT CONTROL/SOURCE/OBJECT CODE MAINTENANCE FORM**

(Shaded items represent information to be completed by Approving Authority. See reverse side for instructions)

Account Control/
Source/Object Code: ______________________

Description: ________________________________

Purpose: ______________________________

________________________________________

Requested By: ________________________________

Print Name: __________________________

Department: ____________________________

Phone: ______________________________

Signature: __________________________

Date: ______________________________

### APPROVALS

<table>
<thead>
<tr>
<th>Fiscal Officer:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Print Name:</td>
<td>Department:</td>
</tr>
<tr>
<td>Phone:</td>
<td>F.O. Code:</td>
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<tr>
<td>Signature:</td>
<td>Date:</td>
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**Disbursing:**

<table>
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<tr>
<th>Approved By</th>
<th>Rejected By</th>
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<tr>
<td>Title:</td>
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Reporting Requirement:

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<tr>
<td>Phone:</td>
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Reason for Rejection:

**OPPRPM:**

<table>
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<tr>
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Reason for Rejection:

**ORS:**

<table>
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Reason for Rejection:

**GALC:**

<table>
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<th>Rejected By</th>
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<tr>
<td>Title:</td>
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</table>

Reason for Rejection:

State Approval:  
- [ ] Not Required
- [ ] Approved
- [ ] Rejected (See Attachment)

Origin Date: 1/8/95

Revision Date: 8/15/01
<table>
<thead>
<tr>
<th><strong>PURPOSE:</strong></th>
<th>To maintain accurate account control, source and object code information.</th>
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<tr>
<th><strong>DATA ITEM</strong></th>
<th><strong>COMPLETION INSTRUCTIONS</strong></th>
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<tbody>
<tr>
<td>CAMPUS</td>
<td>Enter campus code. Refer to A12.099.</td>
</tr>
<tr>
<td>DATE</td>
<td>Enter date form prepared.</td>
</tr>
<tr>
<td>ACTION</td>
<td>Check appropriate box.</td>
</tr>
<tr>
<td>ACCOUNT CONTROL/ SOURCE/OBJECT CODE</td>
<td>Enter new 4-digit recommended account control, source/object code.</td>
</tr>
<tr>
<td>DESCRIPTION</td>
<td>Enter brief description of account control, source/object code. Limited to 35 characters.</td>
</tr>
<tr>
<td>PURPOSE</td>
<td>Enter purpose of account control, source/object code.</td>
</tr>
<tr>
<td>REQUESTED BY</td>
<td>Enter requester's name, department, phone, signature and date.</td>
</tr>
<tr>
<td>FISCAL OFFICER</td>
<td>Enter the Fiscal Officer's name, department, phone, signature, Fiscal Officer code and date.</td>
</tr>
</tbody>
</table>

**DISBURSING:**

- **APPROVED BY/REJECTED BY**
  - Enter signature to approve or reject request.
  - Enter approver's title, phone number and date.
- **REPORTING REQUIREMENTS**
  - Check appropriate box to indicate IRS reporting requirement (if applicable). Related number indicates IRS indicator shown on subcode table.
- **REASON FOR REJECTION**
  - Enter reason for rejection of request (if applicable).

**OPRPRM:**

- **APPROVED BY/REJECTED BY**
  - Enter signature to approve or reject request.
  - Enter approver's title, phone number and date.
- **REASON FOR REJECTION**
  - Enter reason for rejection of request (if applicable).

**ORS:**

- **APPROVED BY/REJECTED BY**
  - Enter signature to approve or reject request.
  - Enter approver's title, phone number and date.
- **REASON FOR REJECTION**
  - Enter reason for rejection of request (if applicable).

**GALC:**

- **APPROVED BY/REJECTED BY**
  - Enter signature to approve or reject request.
  - Enter approver's title, phone number and date.
- **REASON FOR REJECTION**
  - Enter reason for rejection of request (if applicable).
- **STATE APPROVAL**
  - Check appropriate box. Attach copies of correspondence with State (if applicable).