

Prepared by General Accounting and Loan Collection Office.
This replaces Administrative Procedures No. A8.615
dated July 1994.

A8.615

A8.600 ACCOUNTING

August 2001

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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

ACTION:

NEW

CHANGE

(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

Fiscal Officer: _____
Print Name Department Phone
Signature F.O. Code Date

Disbursing: _____
Approved By Rejected By
Title Phone Date
Reporting Requirement: 1. 1099/1042 2. 1042 3. 1099 4. W2 Payroll 5. W2 Relocation
Reason for Rejection: _____

OPRPRM: _____
Approved By Rejected By
Title Phone Date
Reason for Rejection: _____

ORS: _____
Approved By Rejected By
Title Phone Date
Reason for Rejection: _____

GALC: _____
Approved By Rejected By
Title Phone Date
Reason for Rejection: _____

State Approval: Not Required Approved Rejected (See Attachment)

UNIVERSITY OF HAWAII
 FORM INSTRUCTIONS
 ACCOUNT CONTROL/SOURCE/OBJECT CODE MAINTENANCE FORM (FMIS-25)

PURPOSE: To maintain accurate account control, source and object code information.

DATA ITEM	COMPLETION INSTRUCTIONS
<p>All fields must be completed unless noted as optional. Shaded items represent information to be completed by Approving Authority. Refer to APM A8.615 for detailed policies and procedures.</p>	
CAMPUS	Enter campus code. Refer to A12.099.
DATE	Enter date form prepared.
ACTION	Check appropriate box.
ACCOUNT CONTROL/ SOURCE/OBJECT CODE	Enter new 4-digit recommended account control, source/object code.
DESCRIPTION	Enter brief description of account control, source/object code. Limited to 35 characters.
PURPOSE	Enter purpose of account control, source/object code.
REQUESTED BY	Enter requester's name, department, phone, signature and date.
FISCAL OFFICER	Enter the Fiscal Officer's name, department, phone, signature, Fiscal Officer code and date.
DISBURSING:	
APPROVED BY/REJECTED BY	Enter signature to approve or reject request.
TITLE/ PHONE/ DATE	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.
TITLE/ PHONE/ DATE	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.
TITLE/ PHONE/ DATE	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.
TITLE/ PHONE/ DATE	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).