Sub-Accounts and Sub-Objects
Optional Chart Elements (Ver 1.1)
May 22, 2009

I. Sub-Accounts versus Sub-Objects

This document is an attempt to give example to better explain the use of Sub-Account and Sub-Object codes in Kuali. These are only example scenarios to be used to further understanding of the differences and are not to be construed as the only uses. These examples use FRS accounts and subcodes; KFS accounts would be 7 digits.

To start to understand these two terms and their potential uses a person needs to think about an account and its object (subcodes) as they are now.

Account	Object	Amount
133123	3410	1000.00
133123	3450	1200.00
133123	3490	1500.00

The best way to understand sub-accounts or sub-object is in relation to the list above. For example if someone wanted to break amounts vertically in this list (say this account had 2 functions that someone wanted to report on, then the easiest way would be a sub-account:

Account	SubAccount	Object	Amount
133123	11111	3410	400.00
133123	22222	3410	600.00
133123	11111	3450	300.00
133123	22222	3450	900.00
133123	11111	3490	650.00
133123	22222	3490	850.00

Now you could use sub-object to accomplish the same thing in this simple example but the advantage to using sub-account for splitting an account is that each of the sub-accounts automatically can use all of the subcodes in the chart just by establishing the sub-account where if you tried to use sub-object you would have to set up each

sub-object under each object. Even in this simple example you would only have one sub-account to set up if you used it but if you set up sub-objects you would have 4 to set up. So, the best way to visualize sub-account is to look at it as chopping accounts up into smaller pieces, each piece will be able to use all of the object codes that the account was able to automatically so there is no further work needed if you want to split the account.

Sub-objects would usually be at a much finer grain level and to extend the example from above it would be used to chop object codes apart and possibly reconstitute them together in different ways. Let's take our sub-account example figures from above and assume that for sub-account 22222 we needed to see how much is spent by employee A (shown by sub-object AAA) versus employee B (BBB) just for object code 3450:

Account	SubAccount	Object	Subobject	Amount
133123	11111	3410		400.00
133123	22222	3410		600.00
133123	11111	3450		300.00
133123	22222	3450	AAA	200.00
133123	22222	3450	BBB	700.00
133123	11111	3490		650.00
133123	22222	3490		850.00

This would be a good use for sub-objects since it is specific to an account/object combination. In fact since the sub-object is set up for an account/object pairing once you have it set up you can use it in all subaccounts in that account that use that object. For example without any additional setup you could use the AAA or BBB in the previous line above to split apart the 11111 subaccount for object 3450. A perfect example of sub-objects – travel by person. Object codes will tell you what type (in-state/out-of-state/common carrier/etc) but if you wanted to keep track of total amounts spent by travelers you could set up and code one sub-object code for each traveler for each travel object code in the account and be able to easily total by the sub-object.

Sub-accounts and sub-objects present a level of flexibility within Kuali that we have not seen before and it will provide capabilities beyond what is presented here. If anyone has a particular reporting challenge that they would like to have the implementation team brainstorm for solutions please feel free to contact us.

II . Sub-Account Characteristics

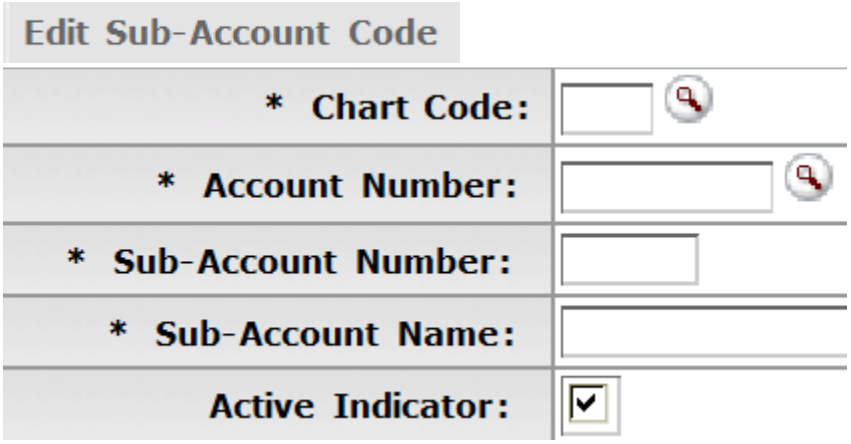
- 1-5 alpha/numeric characters
- Sub-account branches down from the account. It is an optional identifier to a transaction that allows tracking of financial activity within an account to a finer level of detail. Sub-accounts are often used to help track expenses when several different activities may be funded by the same account.
- Sub-accounts take on the attributes of the account to which it reports.
- Sub-accounts must be created 1x1, no global creation/import option is available.
- **Sub-account requests will route to the College/VP Business Officer for approval.**
- Sub-accounts must be deactivated 1x1, no global deactivation option is available.
- Transactions are coded with both the account and sub-account.

III. Sub-Object Characteristics

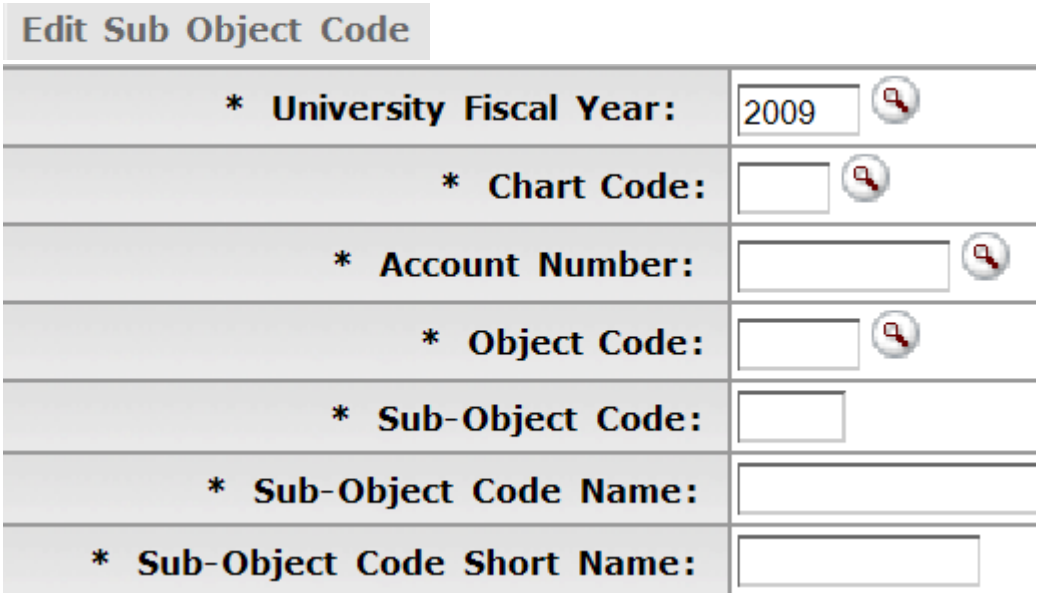
- 1-3 alpha/numeric characters
- Sub-object branches down from the object code. It is an optional identifier to a transaction that allows tracking of financial activity within an object code to a finer level of detail.
- Sub-object codes take on the attributes of the object to which it reports.
- Sub-objects must be created 1x1, no global creation/import option is available; a single create sub-object document may include multiple accounts.
- **Sub-object requests will route to the College/VP Business Officer for approval.**
- Sub-objects must be deactivated 1x1, no global deactivation option is available.
- Transactions are coded with both the object and sub-object codes.

IV. Issues:

- Sub-accounts and sub-objects must be established and approved within every account where they will be used.
- Sub-accounts and sub-objects that are no longer needed must be deactivated to prevent them from being used in the future.
- Departments must enforce their own data governance standards.
- All transactions must be coded correctly to benefit from the use of these codes.
- Potential for many journal entry corrections to correct miscoded transactions.
- Not all feeder systems to KFS may be able to accommodate these optional attributes.
- Sub-account number and name are setup within an account:



- Sub-object code (number) and name are set up within an object code, within an account:



V. Considerations:

- Develop a business case for the use of these codes.
- Discuss and review your plans with your College/VP Business Officer.
- Review your current use of user option subcodes. Is the balance in the user option subcodes sufficient enough to warrant the use of sub-object codes? Can you do away with user option subcodes where the balance is small? (What is a balance of $56.00 in subcode 3411 doing for you?)
- How many document creators will need to be trained on the proper usage of these optional codes?
- How many users who review balances will need to be trained on these codes?
- These fields allow for alpha characters. If you use alpha characters, how does that affect data input and data inquiries?
- Will your users be confused if you do not adhere to standardization of code values and code lengths?

Account Conversion-Basic:

FRS Account	=	KFS Account
147170-3410	=	CO-1471700-6201
10 characters		13 characters

Account Conversion-with SubAccounts and SubObjects:

KFS Account CO-1471700-12345-6201-123	15-21 characters	use both sub-acct & sub-object
KFS Account CO-1471700-12345-6201	14-18 characters	use only sub-acct
KFS Account CO-1471700-6201-123	14-16 characters	use only sub-object

What am I looking at? If presented with this accounting string, can you determine what code is displayed in each segment?

CO-1471700-6201-6201-620
CO-1262010-6201-6201-620
CO-1310101-1010-1010-101

Segment 1 = chart code
Segment 2 = account number
Segment 3 = sub-account number
Segment 4 = object code
Segment 5 = sub-object code

Valid combinations for the accounting string:

Use both sub-accounts and sub-objects:

1. CO-1471700-1-6201-1
2. CO-1471700-1-6201-12
3. CO-1471700-1-6201-123
4. CO-1471700-12-6201-1
5. CO-1471700-12-6201-12
6. CO-1471700-12-6201-123
7. CO-1471700-123-6201-1
8. CO-1471700-123-6201-12
9. CO-1471700-123-6201-123
10. CO-1471700-1234-6201-1
11. CO-1471700-1234-6201-12
12. CO-1471700-1234-6201-123
13. CO-1471700-12345-6201-1
14. CO-1471700-12345-6201-12
15. CO-1471700-12345-6201-123

Use sub-account only:

16. CO-1471700-1-6201
17. CO-1471700-12-6201
18. CO-1471700-123-6201
19. CO-1471700-1234-6201
20. CO-1471700-12345-6201

Use sub-object only:

21. CO-1471700-6201-1
22. CO-1471700-6201-12
23. CO-1471700-6201-123

Subsystem Support of Optional Kuali Fields - Sub-Accounts and Sub-Objects

DEPT:	DEPT NAME	accept sub-accounts	accept sub-objects
1009	Telecommunications	Y	N
1018	ACNS/Ramtech	Y	Y
1620	Vet Hospital	Y	Y
2007	Lab Animal Resources	N-not for July 2009, but may accept at a later date	N-not for July 2009, but may accept at a later date
2021	Proteomics-Metabolomics Facility	N	N
6004	Payroll	Y	N
6011	Mail Services	N	Y
6024	Accounts Receivable (Banner)	Y	Y
6025	Communication & Creative Services	N	Y
6030	Facilities - Fleet Charges - monthly vehicle lease, administration fees, mileage billings; repair work orders	N	N
6030	Facilities - Insurance billings; Internal Order documents - rental vehicles	Y	Y