

Indiana University



Financial Information System

Sub Accounting

**Financial Management Support Department
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A. Overview of the Sub Accounting Concept

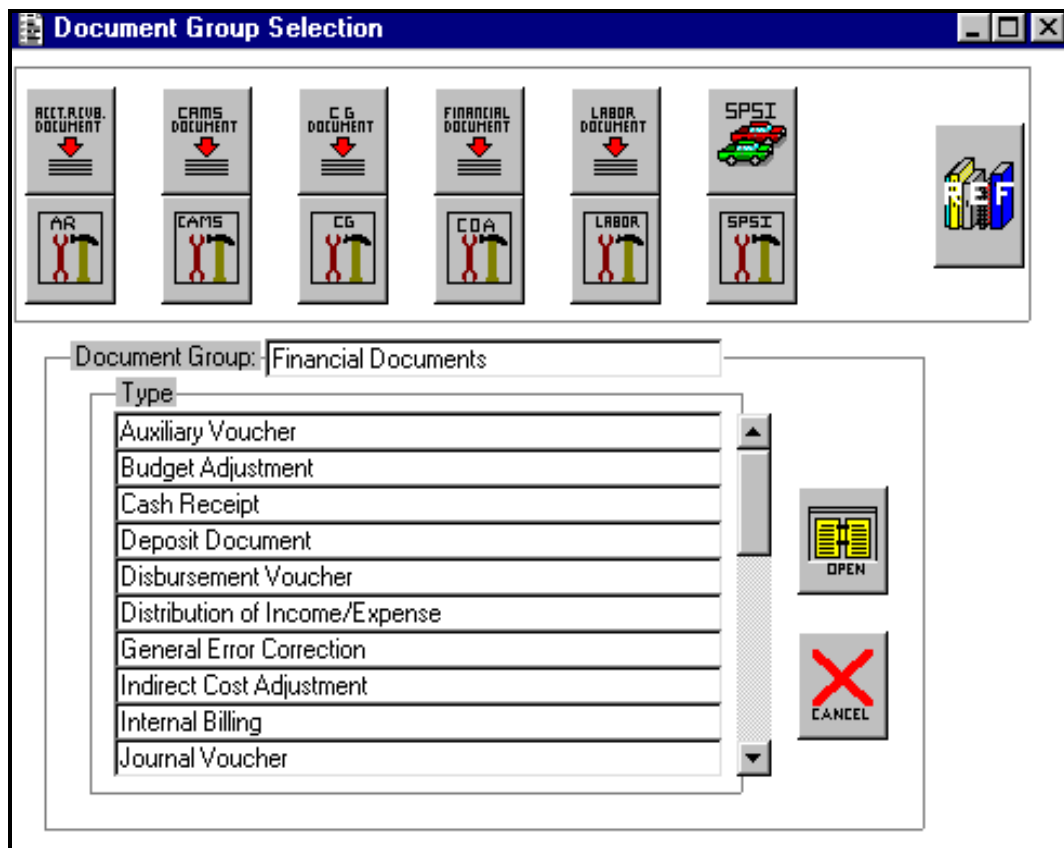
Sub accounting is a concept that was implemented within the FIS to enable account managers to further refine and delineate the reporting process. Sub accounting allows the breakdown of accounts and object codes into more detailed and manageable segments, as well as providing the capability for tracking income and expenditures associated with a major project. Sub account components include sub accounts, sub object codes, and projects.

B.1 Setting Up a Sub Account

Before a sub account can be used, it must first be established in the TP system by processing a *Sub Account* document.

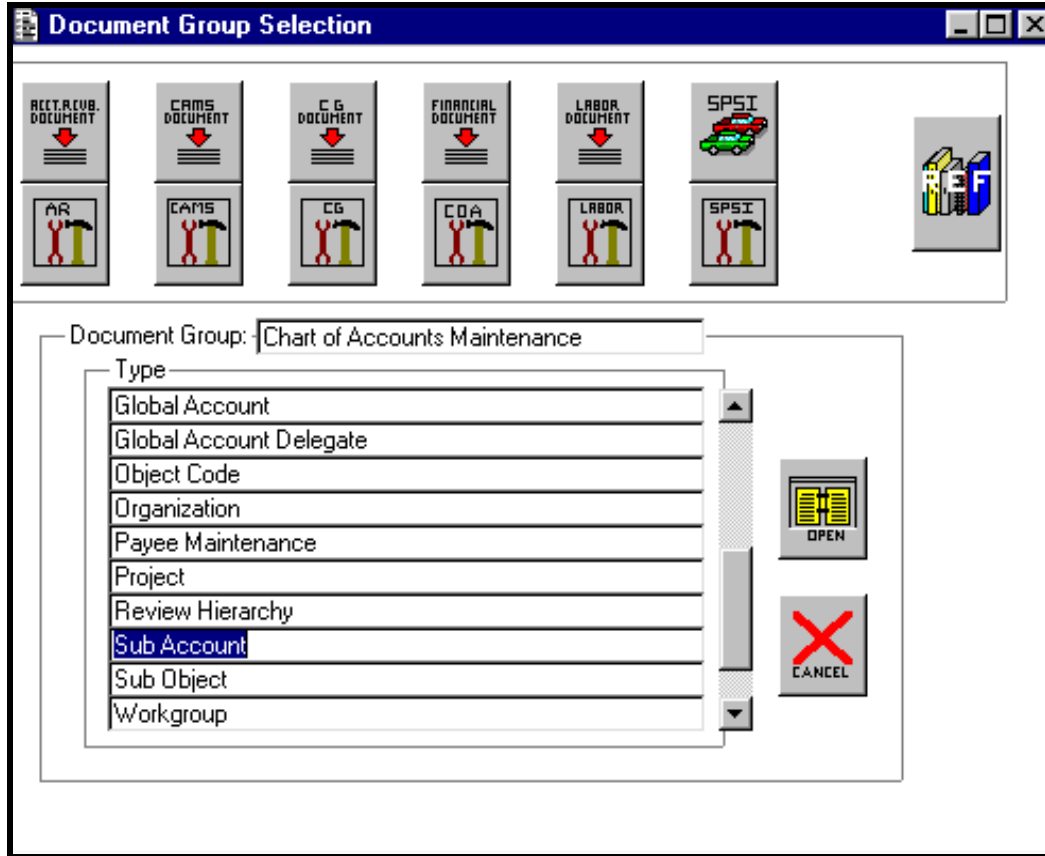


At the *Welcome* screen, select the *Enter TP Documents* button. This will bring up the *Document Group Selection* screen.





From the *Document Group Selection* screen, select the *Chart of Accounts (COA)* button. You will then see the following options displayed on the *Document Group Selection* screen.



Select the *Sub Account* document by scrolling down to the *Sub Account* option and double clicking on that line. Alternatively you can open a *Sub Account* document by placing the cursor on the *Sub Account* line and then clicking on the *Open* button.

This will open a blank *Sub Account Maintenance* document to your screen.

The Sub Account document should be filled in as follows:

1. The *Org Reference* field is used for such things as assigning a departmental reference number to a document. The use of this field is **optional**.
2. It is **mandatory** that the *Description* field be filled in on all COA documents. Use this field to explain the reason for establishing the sub account and/or how it will be used.
3. The account to which the new sub account will report **must** be entered into the *Account* field. The chart code will automatically be updated once the account number is entered.
4. The new sub account, as you wish it to appear, must be entered into the *Sub Account* field. The sub account may be up to five characters long, and may consist of numbers, letters, or a combination of both. **NOTE: Double click on the empty field to see if there are any sub accounts already associated with this account.**
5. The name you wish to give the new sub account must be entered into the *Name* field.
6. The sub account is made active by clicking on the *Active Cd* box.
7. The *Report COA* field indicates the COA code to which the account reports. This is an **optional** field that can be used for reporting purposes.
8. The *Report Org* field designates the organization within the hierarchy to which this organization reports. This is an **optional** field that can be used for reporting purposes.
9. The *Report Cd* field is a unique identifier assigned to a project, which can span multiple accounts. The use of this code allows individuals to run reports using the code and get a

listing of all revenues and expenditures that have been assigned to the project. This is an **optional** field that can be used for reporting purposes.

10. The *C&G A21 Typ* field is used to distinguish between Expense (EX) and Cost Share (CS) sub accounts. The field automatically defaults to EX. **The CS option is for authorized C&G analysts only. If you need a cost share sub account to be established for a C&G account, please contact your Contract and Grants analyst for that account.**

Once the above steps have been completed, click on the *OK* button to route the document for the necessary approvals. The document will route to the appropriate account manager, and then to the chart manager for approval. After all of the necessary approvals are received, the sub account immediately becomes active and ready for use in the TP system.

B.2 De-activating a Sub Account

To make an active sub account inactive:

1. Open a new *Sub Account Maintenance* document
2. Fill in the *Description* field (the *Org Reference* field is **optional**)
3. Click on the *Search* button (with the “spyglass” icon)
4. At the *Sub Account Search* screen, enter the account number in the *Account* field
5. Click on the *Search* button, and locate the sub account you wish to de-activate in the *Search Results* zone
6. With the cursor on the name of the sub account you wish to de-activate, click on *OK*
7. Once the information has been returned to the *Sub Account Maintenance* document, copy all the information from the *Current* to the *New* zone of the document using the *Copy* button
8. Click on the *Active Cd* box to remove the check mark
9. Click on *OK* to route for approval
10. Once approved, the sub account will be rendered inactive

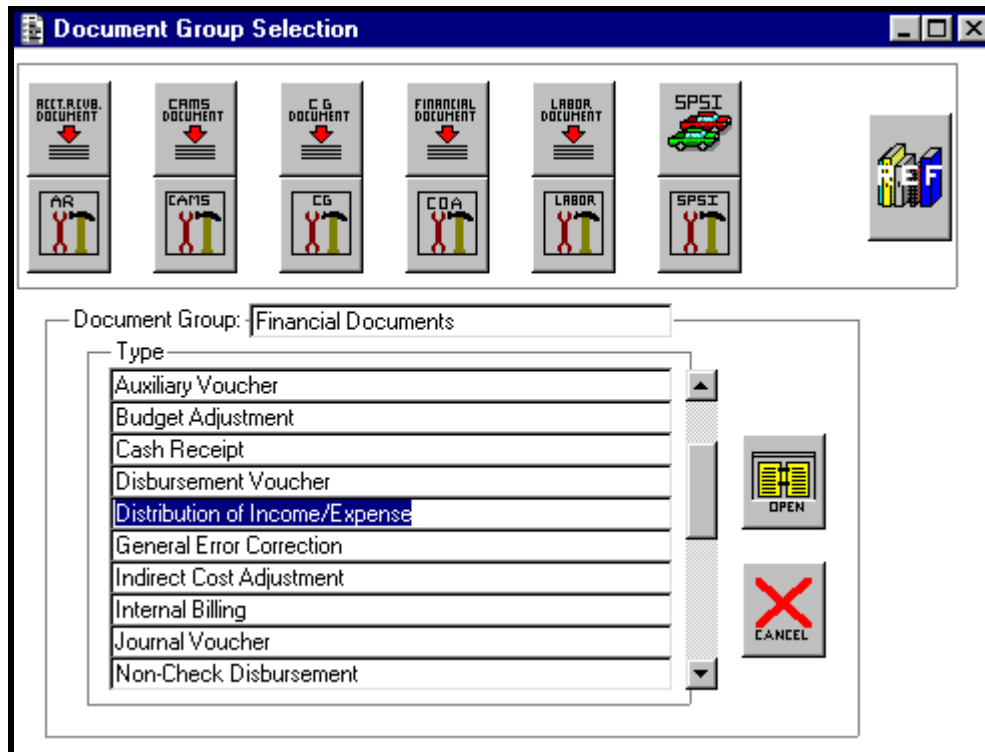
B.3 Using Sub Accounts

Any account may be broken down into multiple, smaller accounts in order to better track the detailed budget, income, or expenses. These smaller accounts are called sub accounts. The use of sub accounts allows the user to designate the account number in which income or expense will be reflected, as well as further defining the nature of the transaction. Each sub account that exists in the FIS reports to a *parent* account, and is specific to a particular chart of accounts. A sub account takes on most of the attributes of the account to which it reports, including account manager, account supervisor, fund group, and function code.

For example, charges for purchases made by the Financial Management Support (FMS) organization will normally be reflected in the organization's departmental account, which can be thought of as the *parent* account. Since FMS is a large organization, the account manager has set up a sub account in the TP system representing each division of FMS. This allows the account manager to assign the appropriate sub account number to each transaction, reflecting the FMS division for which the purchase is being made. The account manager will now have a better picture of the spending trends within each division of the FMS organization.

The following scenario illustrates the appropriate steps in completing a TP document to include sub accounting. In this scenario, FMS has been charged for printing and duplicating services in the amount of \$1,112.09. The account manager wishes to distribute the expense, using the *Distribution of Income/Expense* document, to various sub accounts that have already been set up, reflecting the FMS divisions for which the charges were incurred.

To open the *Distribution of Income/Expense* document, click on the *Financial Documents* button to display the financial documents group. Open the *Distribution of Income/Expense* document by double clicking on the words *Distribution of Income/Expense*, or by selecting them and then clicking the *Open* button.



In the *Document Information* zone, a description and explanation should be entered into the appropriate fields; the *Org Ref* field may be used for any departmental reference if desired.

Distribution of Income/Expense		Departmental Information	
Document #:	01-OH4157699	Status:	?
Initiator:	ELLIOTW	Org Ref #:	602236
Created:	07/29/1998		
Amount:	1,112.09		
Description:	to distribute printi		Explanation: to distri

The *From* zone must contain the account number and object code from which the expense is being transferred, along with the appropriate amount.

From				
	Chart	Account	Object	Amount
1	UA	1912610	4166	1,112.09
<input type="checkbox"/>	GENFND FMOP SWG ADMINISTRATION			PRINT/DUP N
<input type="button" value="Insert Line"/> <input type="button" value="Delete Line"/>				Total: 1,112.09

The *To* zone must contain the account numbers and object codes to which the expense is being transferred, along with the appropriate amounts. In this case, the *To* zone will contain four transaction lines, only two of which can be viewed in the actual document. A scroll bar will allow you to move between the accounting lines.

To				
	Chart	Account	Object	Amount
1	UA	1912610	4166	33.27
<input type="checkbox"/>	GENFND FMOP SWG ADMINISTRATION			PRINT/DUP N
2	UA	1912610	4166	541.93
<input type="checkbox"/>	GENFND FMOP SWG ADMINISTRATION			PRINT/DUP N
<input type="button" value="Insert Line"/> <input type="button" value="Delete Line"/>				Total: 1,112.09

To view all of the accounting lines, place the cursor on any single line in the *To* zone and click on the *Edit* menu option. Under the *Edit* option, click on *Zoom*. The *Zoom* screen will show all of the accounting lines in this zone.

NOTE: The zoom function will not work while the document is still being initiated. It must have a status other than “?” (not yet initiated) for the zoom function to operate (e.g. A –Approved, P—

Pending, I—In-process). If you wish to view the zoom function before the document has been fully initiated, you must save the document to your inbox, and then retrieve it from your inbox (it will now have a status of “I”). Place the cursor on an accounting line in the zone you wish to view and click on *Zoom* under the *Edit* menu.

From				Amount
Chart	Account	Object		
1	UA	1912610	4166	33.27
	GENFND	FMOP	SWG ADMINISTRATION	PRINT/DUP
2	UA	1912610	4166	541.93
	GENFND	FMOP	SWG ADMINISTRATION	PRINT/DUP
3	UA	1912610	4166	488.97
	GENFND	FMOP	SWG ADMINISTRATION	PRINT/DUP
4	UA	1912610	4166	47.92
	GENFND	FMOP	SWG ADMINISTRATION	PRINT/DUP

The account number and object code will be the same on each line, however the amounts will vary depending on the sub account specified behind each transaction line.



To add a sub account to a transaction line, place the cursor anywhere on the line to which you wish to add it, and click on the sub account button. You will then be presented with the sub account window where you will enter the appropriate sub account number. The attributes from the accounting line on the previous screen will be filled in, and cannot be changed from the sub account window. This must be done for each transaction line to which sub accounting will be added, therefore the sub account window must be opened and filled in for each transaction line as follows:

Transaction Line 1:

COA	Account	SubAcct	Object	SubObj	Project	Reference	Amount
UA	1912610	SYMAD	4166				33.27
	GENFND	FMOP	SWG ADMINISTRATION			PRINT/DUP	

Transaction Line 2:

The screenshot shows a window titled "Sub Accounting Distribution" with a table of transaction data. The table has columns for COA, Account, SubAcct, Object, SubObj, Project, Reference, and Amount. The data row shows COA UA, Account 1912610, SubAcct CUSTR, Object 4166, and Amount 541.93. Below the table, the text "GENFND FMOP SWG ADMINISTRATION" and "PRINT/DUP" is visible. At the bottom are "OK" and "Cancel" buttons.

COA	Account	SubAcct	Object	SubObj	Project	Reference	Amount
UA	1912610	CUSTR	4166				541.93

GENFND FMOP SWG ADMINISTRATION PRINT/DUP

OK Cancel

Transaction Line 3:

The screenshot shows a window titled "Sub Accounting Distribution" with a table of transaction data. The table has columns for COA, Account, SubAcct, Object, SubObj, Project, Reference, and Amount. The data row shows COA UA, Account 1912610, SubAcct FICAT, Object 4166, and Amount 488.97. Below the table, the text "GENFND FMOP SWG ADMINISTRATION" and "PRINT/DUP" is visible. At the bottom are "OK" and "Cancel" buttons.

COA	Account	SubAcct	Object	SubObj	Project	Reference	Amount
UA	1912610	FICAT	4166				488.97

GENFND FMOP SWG ADMINISTRATION PRINT/DUP

OK Cancel

Transaction Line 4:

The screenshot shows a window titled "Sub Accounting Distribution" with a table of transaction data. The table has columns for COA, Account, SubAcct, Object, SubObj, Project, Reference, and Amount. The data row shows COA UA, Account 1912610, SubAcct TRANS, Object 4166, and Amount 47.92. Below the table, the text "GENFND FMOP SWG ADMINISTRATION" and "PRINT/DUP" is visible. At the bottom are "OK" and "Cancel" buttons.

COA	Account	SubAcct	Object	SubObj	Project	Reference	Amount
UA	1912610	TRANS	4166				47.92

GENFND FMOP SWG ADMINISTRATION PRINT/DUP

OK Cancel

After the sub accounts have been added to each transaction line, the *From* zone will contain **check marks** under each of the transaction line numbers as follows:

To					Amount
	Chart	Account	Object		
1	UA	1912610	4166		33.27
<input checked="" type="checkbox"/>	GENFND	FMOP	SWG	ADMINISTRATION	PRINT/DUP N
2	UA	1912610	4166		541.93
<input checked="" type="checkbox"/>	GENFND	FMOP	SWG	ADMINISTRATION	PRINT/DUP N
<input type="button" value="Insert Line"/> <input type="button" value="Delete Line"/>					Total: 1,112.09

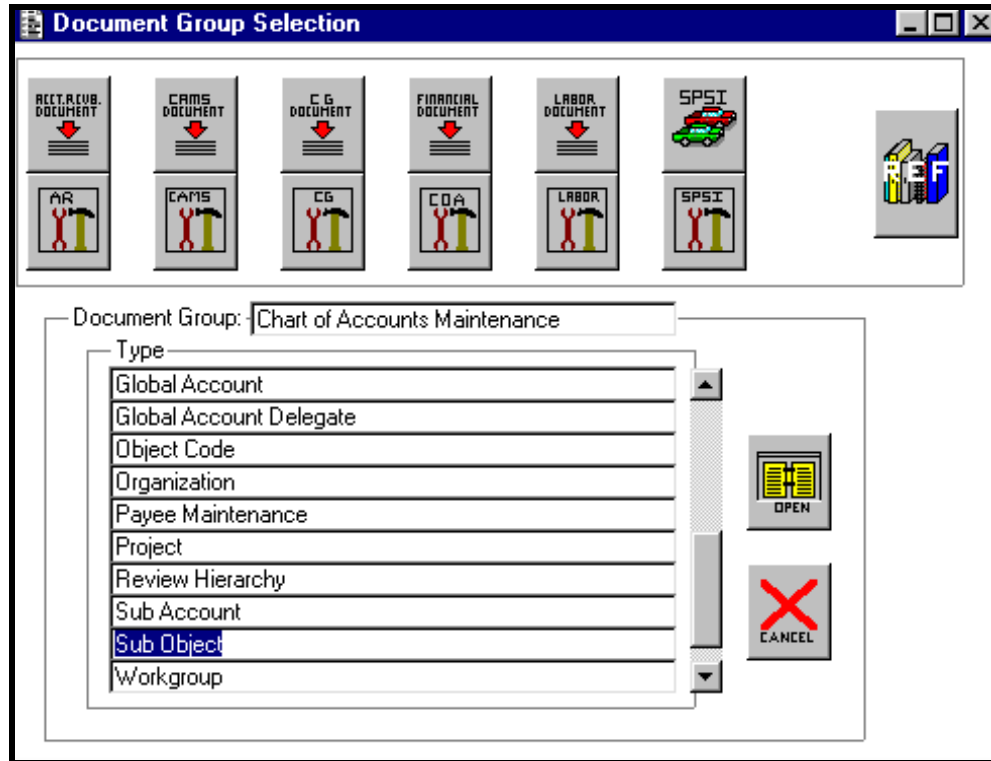
The check mark is an indication that sub accounting is present for those transaction lines.



To view the sub account information on a document for which sub accounting has already been established, place the cursor on the accounting line for which you want to view the sub account information, then click on the sub accounting button.

C.1 Setting up a Sub Object Code

Before a sub object code may be used it must first be established in the TP system, by processing a *Sub Object Maintenance* document.



From the *Document Group Selection* window, select the *Sub Object Maintenance* document by double clicking on the words *Sub Object*, or by selecting and then clicking on the *Open* button.

The *Sub Object* document should be filled in as follows:

1. The *Org Reference* field is used for such things as assigning a departmental reference number to a document. The use of this field is **optional**.
2. It is **mandatory** that the *Description* field be filled in on all COA documents. Use this field to explain the reason for establishing the sub object code and/or how it will be used.
3. The fiscal year for which the sub object code is being established must be entered into the *Fisc Year* field.
4. The account to which the new sub object code will report must be entered into the *Account* Field. The chart code will automatically be updated once the account number is entered.
5. The object code to which the new sub object code will report must be entered into the *Object* Field.
6. The new sub object code, as you wish it to appear, must be entered into the *Sub Objt* field. The sub object code may be up to three characters long, and may consist of numbers, letters, or a combination of both.
7. The name you wish to give the new sub object code must be entered into the *Name* field. The name should be descriptive of the type of income, expenditure, revenue, or balance sheet item. The name may contain up to forty characters.
8. A short name must also be given to the new sub object code. The short name may be up to twelve characters in length, and will be used mainly for reporting purposes.

9. The sub object code is made active by clicking on the *Active Cd* box.

Once the steps above are complete, click on the *OK* button to route the document for the necessary approvals. The document will route to the appropriate account manager, and then to the chart manager for approval. After all of the necessary approvals are received, the sub object code immediately becomes active and ready for use in the TP system.

C.2 De-activating a Sub Object Code

To make an active sub object code inactive:

1. Open a new *Sub Object Maintenance* document
2. Fill in the *Description* field (the *Org Reference* field is **optional**)
3. Click on the *Search* button (with the “spyglass” icon)
4. At the *Sub Object Code Lookup* screen, enter the account number in the *Account* field (or other criteria if the account number is not known)
5. Click on the *Search* button, and locate the sub object code you wish to de-activate in the *Search Results* zone
6. With the cursor on the sub object code you wish to de-activate, click on *OK*
7. Once the information has been returned to the *Sub Object Maintenance* document, copy all the information from the *Current* to the *New* zone of the document using the *Copy* button
8. Click on the *Active Cd* box to remove the check mark
9. Click on *OK* to route for approval
10. Once approved, the sub object code will be rendered inactive

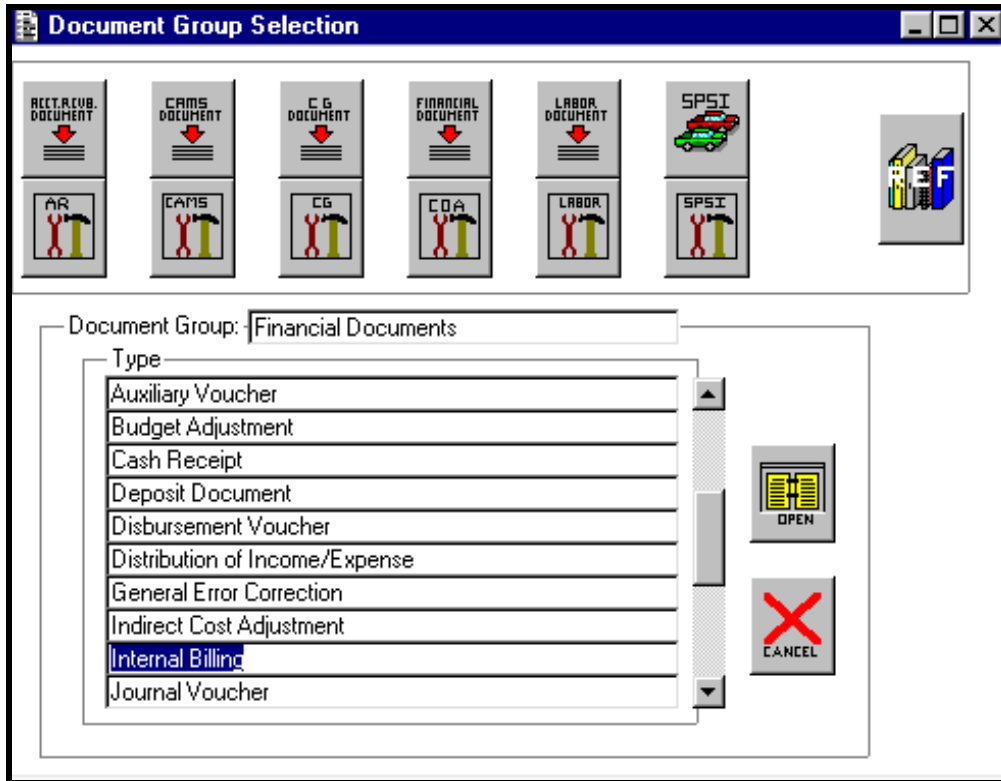
C.3 Using Sub Object Codes

Object codes designate the type of income or expense reflected in a transaction. The sub accounting concept allows the user to break an object code down into multiple sub object codes to better reflect the nature of the income or expense recorded in an account. Sub object codes take on most of the attributes of the *parent* object code to which they report, including object code type, sub-type, and chart.

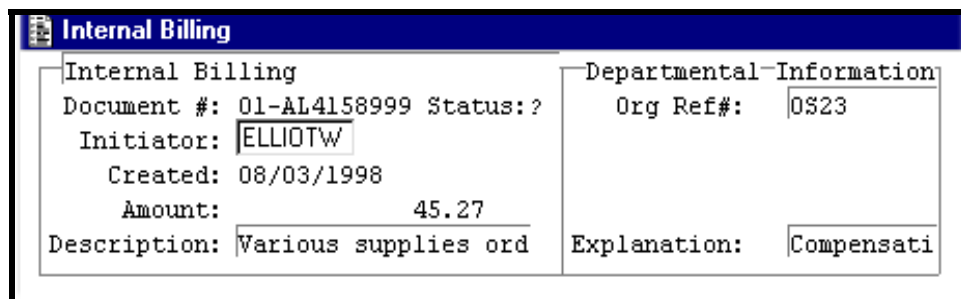
For example, the object code which identifies *travel* could be broken down into sub object codes to identify various types of travel such as faculty, staff, graduate students, etc. This would enable the user to distinguish exactly the type of travel for which an expense is incurred.

In the following scenario, FMS has purchased several items from the IU Bookstore; payment for these items is being made via the Internal Billing document.

To open the *Internal Billing* document, click on the *Financial Documents* button to display the financial documents group. Open the *Internal Billing* document by double clicking on the words *Internal Billing*, or by selecting and then clicking the *Open* button.



In the *Document Information* zone, a description and explanation must be entered into the appropriate fields; the *Org Ref #* field may be used if desired.



The *Income* zone must contain the account number and object code receiving the income generated by the transaction, along with the appropriate amount.

Income				Amount
Chart	Account	Object		
1 BA	6020505	1500		45.27
<input type="checkbox"/>	AUXENT BOOK I U BOOKSTORE		SALE SERV	N
<input type="button" value="Insert Line"/> <input type="button" value="Delete Line"/>				Total: 45.27

The *Expense* zone must contain the account number and object code to which the expense will be charged, along with the appropriate amount.

Expense				Amount
Chart	Account	Object		
1 UA	1912610	5000		45.27
<input type="checkbox"/>	GENFMD FMOP SWG ADMINISTRATION		SUPP EXP	N
<input type="button" value="Insert Line"/> <input type="button" value="Delete Line"/>				Total: 45.27

To add a sub object code to a transaction line, place the cursor anywhere on the line to which you wish to add it, and click on the sub account button. You will then be presented with the sub account window where you may enter the appropriate sub object code as follows:



Sub Accounting Distribution							
COA	Account	SubAcct	Object	SubObj	Project	Reference	Amount
UA	1912610		5000	012			45.27
GENFMD FMOP SWG ADMINISTRATION					SUPP EXP		
<input type="button" value="OK"/> <input type="button" value="Cancel"/>							

Once the sub object code has been entered, select the *OK* button on the sub account window to return to the *Internal Billing* document. Notice that the box beneath the transaction line in the *Expense* zone now contains a check mark indicating that a sub accounting entry is present.

Internal Billing

Internal Billing		Departmental Information	
Document #:	01-AL4158999	Status:?	
Initiator:	ELLIOTW		
Created:	08/03/1998		
Amount:	45.27		
Description:	Various supplies ord	Explanation:	Compensati

Income				
Chart	Account	Object	Amount	
1	BA	6020505		45.27
<input type="checkbox"/>	AUXENT BOOK I U BOOKSTORE		SALE SERV	N
<input type="button" value="Insert Line"/> <input type="button" value="Delete Line"/>			Total:	45.27

Expense				
Chart	Account	Object	Amount	
1	UA	1912610		45.27
<input type="checkbox"/>	GENFMD FMOP SWG ADMINISTRATION		SUPP EXP	N
<input type="button" value="Insert Line"/> <input type="button" value="Delete Line"/>			Total:	45.27

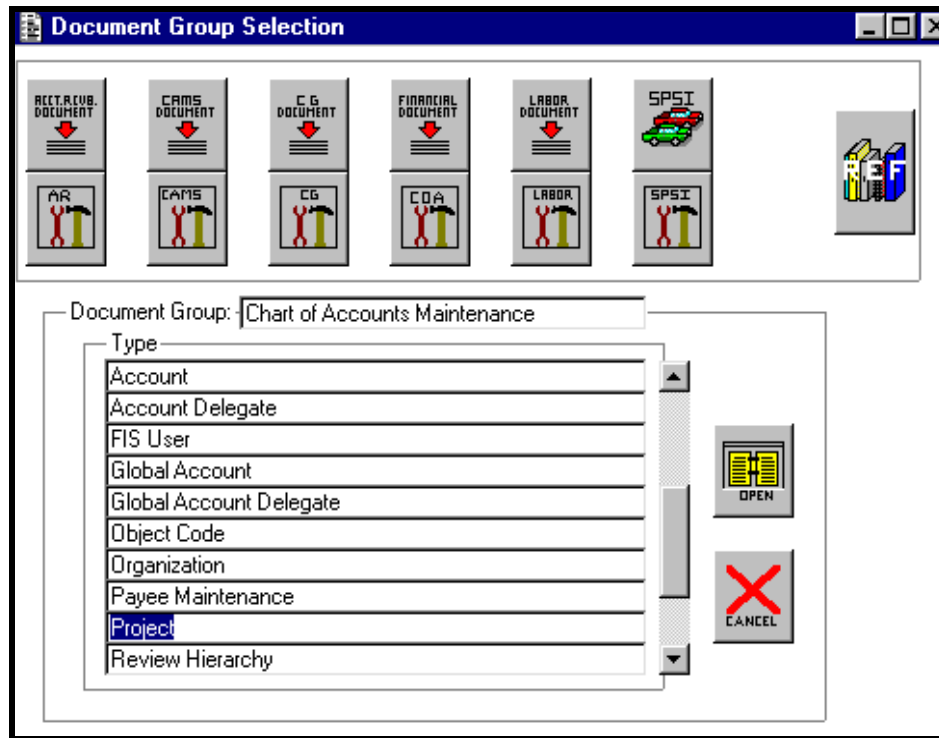
Click on the OK button to route the document.



To view the sub account information on a document for which sub accounting has already been established, place the cursor on the accounting line for which you want to view the sub account information, then click on the sub accounting button.

D.1 Setting Up a Project Code

Before a project code may be used, it must first be established in the TP system by processing a *Project Maintenance* document.



At the *Document Group Selection* screen, select the *Project Maintenance* document by double clicking on the word *Project*, or by selecting it and then clicking on the *Open* button.

Project Maintenance

Project
 Document #: 01-PP4159199 Org Reference: _____
 Initiator: ELLIOTW Status: ?
 Created: 08/04/1998 Description: _____

Current Copy New

Code: => Code: _____
 Name: => Name: _____
 Mgr: => Mgr: _____
 Chart: => Chart: _____
 Orgn: => Orgn: _____
 Desc: => Desc: _____

Active? => Active? Yes

OK
 CANCEL
 ROUTE
 NOTES
 COPY

The Project document should be filled in as follows:

1. The *Org Reference* field is used for such things as assigning a departmental reference number to a document. The use of this field is **optional**.
2. It is **mandatory** that the *Description* field be filled in on all COA documents. Use this field to explain the reason for establishing the project code.
3. The new project code, as you wish it to appear, must be entered into the *Code* field. The project code may be up to ten characters in length, and may consist of numbers, letters, or a combination of both.
4. The title of the project must be entered into the *Name* field, and may be up to forty characters in length.
5. The name of the project manager must be entered into the *Mgr* field; up to eight characters are allowed.
6. The chart of accounts for the organization responsible for the project must be entered in the *Chart* field.
7. The FIS organization code for the organization responsible for the project must be entered into the *Orgn* field.
8. A description of the project, such as the purpose and/or objectives of the project may be entered into the *Desc* field. Up to four hundred characters are allowed in this field.
9. The *Active?* field defaults to *Yes*, and therefore it is not necessary to do anything to this field.

Once the steps above are complete, click on the *OK* button to route the document for the necessary approvals. The document will route to the appropriate chart manager for approval. There is no other required routing for this document, however each organization can establish its own routing hierarchy if desired. After the necessary approvals are received, the project code immediately becomes active and ready for use in the TP system.

D.2 De-activating a Project Code

To make an active project code inactive:

1. Open a new *Project Maintenance* document
2. Fill in the *Description* field (the *Org Reference* field is **optional**)
3. Click on the *Search* button (with the “spyglass” icon)
4. At the *Project Lookup* screen, enter criteria (e.g. the project code, name, or manager) in the appropriate field
5. Click on the *Search* button, and locate the project you wish to de-activate in the *Search Results* zone
6. With the cursor on the name of the project you wish to de-activate, click on *OK*
7. Once the information has been returned to the *Project Maintenance* document, copy all the information from the *Current* to the *New* zone of the document using the *Copy* button
8. Click on the *Active Cd* box to remove the check mark
9. Click on *OK* to route for approval
10. Once approved, the project code will be rendered inactive

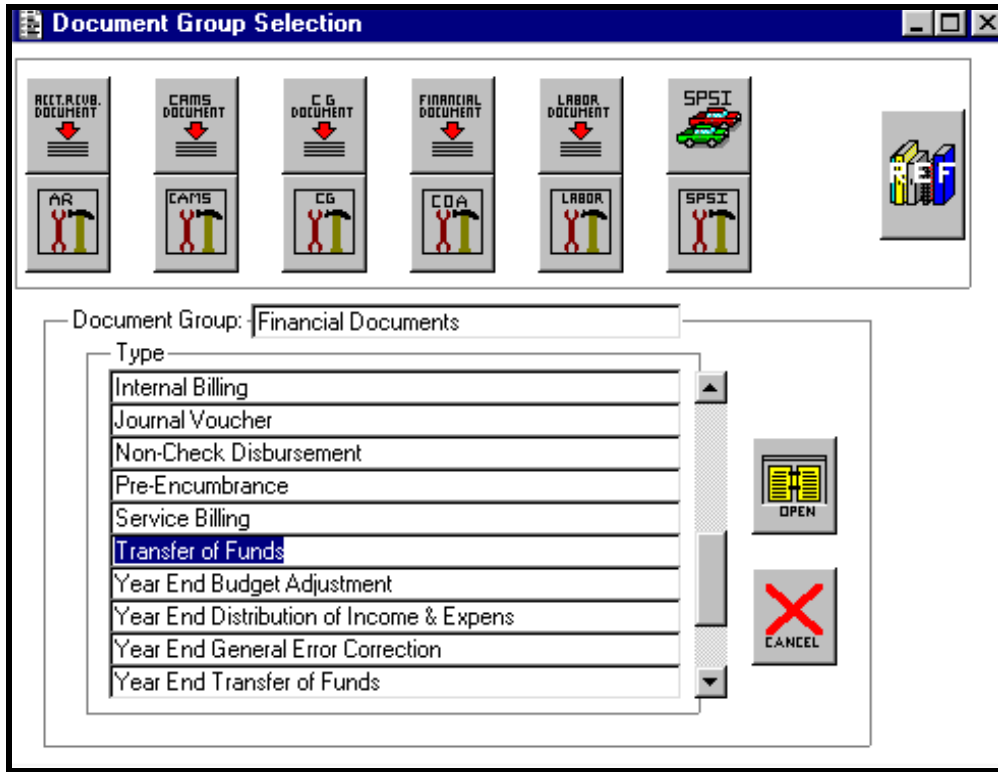
D.3 Using Project Codes

Use of project codes allows for calculation of the costs associated with a particular project. Because the project code is unique across all charts of accounts, it can be used to track a project across charts, fund groups, organizations, or account numbers.

For example, FMS may wish to establish a project code to track expenditures related to FIS training. Transactions related to the project can be identified by entering the appropriate code into the project field on the sub account window. Use of this code enables individuals to run reports at any given time, to provide them with information related to revenue and expenditures assigned to the FIS training project.

In the following scenario, \$2,000 is being transferred into FMS account 1912610, and project number FISTRAIN to help cover training expenses incurred.

At the *Document Group Selection* screen, open the *Transfer of Funds* document by double clicking on the words *Transfer of Funds*, or by selecting it and clicking the *Open* button.



In the *Document Information* zone, a description and explanation must be entered into the appropriate fields; the organization reference number field may be used if desired.

Transfer of Funds		Departmental Information	
Document #:	01-PD4159299	Status:	?
Initiator:	ELLIOTW	Org Ref #:	TR06/98
Created:	08/04/1998		
Amount:	2,000.00		
Description:	Transfer funds to FM	Explanation:	Transfer

The *From* zone must contain the account number and object code from which the funds are being transferred, along with the appropriate amount.

From				Amount
Chart	Account	Object		
1	UA	1909771	5199	2,000.00
<input type="checkbox"/>	GENFND BALS RES-UNDESIGNATED			TRANSFER OUT N
<input type="button" value="Insert Line"/> <input type="button" value="Delete Line"/>				Total: 2,000.00

The *To* zone must contain the account number and object code to which the funds are being transferred, along with the appropriate amount.

To				Amount
Chart	Account	Object		
1	UA	1912610	1699	2,000.00
<input type="checkbox"/>	GENFND FMOP SWG ADMINISTRATION			TRANSFER IN N
<input type="button" value="Insert Line"/> <input type="button" value="Delete Line"/>				Total: 2,000.00



Sub accounting will be added in the *To* zone to indicate that the income will be used for training. Place the cursor anywhere on the transaction line in the *To* zone, and click on the *Sub Account* button. You will then be presented with the sub account window where you will enter the appropriate project number as follows:

Sub Accounting Distribution							
COA	Account	SubAcct	Object	SubObj	Project	Reference	Amount
UA	1912610		1699		FISTRAIN		2,000.00
GENFND FMOP SWG ADMINISTRATION					TRANSFER IN		
				<input type="button" value="OK"/> <input type="button" value="Cancel"/>			

Select the *OK* button on the sub account window to return to the Transfer of Funds document. Notice that the box beneath the transaction line in the *To* zone now contains a check mark indicating that a sub accounting entry is present.

Transfer of Funds

Transfer of Funds
 Document #: 01-PD4159299 Status: ?
 Initiator: ELLIOTW
 Created: 08/04/1998
 Amount: 2,000.00
 Description: Transfer funds to FM
 Departmental-Information
 Org Ref #: TR06/98
 Explanation: Transfer

From

Chart	Account	Object	Amount
1 UA	1909771	5199	2,000.00
<input type="checkbox"/> GENFMD BALS RES-UNDESIGNATED			TRANSFER OUT N

 Total: 2,000.00

To

Chart	Account	Object	Amount
1 UA	1912610	1699	2,000.00
<input type="checkbox"/> GENFMD FMOP SWG ADMINISTRATION			TRANSFER IN N

 Total: 2,000.00

OK
CANCEL
ROUTE
BALANCE
NOTES
SubAcct

Click on the *OK* button to route the document.

E.1 Reference

The Reference field, on the sub account window, is a free-form field that may be used in whatever manner the user desires. This field allows you to add an identifier to each transaction line within a document, and requires no initial setup prior to use in the FIS system.

Sub Accounting Distribution

COA Account	SubAcct	Object	SubObj	Project	Reference	Amount
UA 1912610		5000			Smith	45.27
GENFND FMOP SWG ADMINISTRATION				SUPP EXP		