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Sub-Account Maintenance

The Sub-Account (SACC) document is used to define an optional part of the accounting string that allows tracking of financial activity within a particular account at a finer level of detail. Instead of associating budget, actuals and encumbrances with an account, you can specify a sub-account within that account to apply these entries. Sub-accounts can be used to help track expenses when several different activities may be funded by the same account.

For example, a large organization may have money in a general account that is used by several different areas of that organization. The organization might segregate the budgets for each of the areas into sub-accounts such as Marketing, Research, and Recruitment. When expenses are applied to the account they can be applied to the sub-account level, allowing direct comparisons between the budget and the actual income and expenditures of these smaller categories. Because all of the activity is still within a single account, it is still easy to report on the finances of the overall account.

Departments and units will create and maintain their own expense sub-accounts (sub-account type=EX), which can have up to five alphanumeric characters that are meaningful to them. Sub-accounts take on most of the attributes of the account to which it reports, including Fiscal Officer (FA/FO), Account Supervisor (AS), Account Manager (AM), Fund Group, Sub-Fund Group, and Higher Education Function Code.

ORS does not use the Kuali Financial System (KFS) baseline Cost Sharing feature and has developed University of Hawaii (UH) specific Cost Sharing procedures. In summary, UH uses the Cost Sharing (CS001) sub-accounts (sub-account type code=CS) to record manual cost sharing entries via Distribution of Income and Expense documents. The CS001 sub-accounts do not incur indirect costs and are merely memo accounts with the same account number as the project account. Pseudo accounts formatted as 9999+[three-digit FO code] are created to accept the transfers, which should net to zero.

Activity in sub-accounts can be reported on separately or combined under the main account. They are designed to meet the individual reporting needs of departments and units. Sub-accounts can have the same sub-account number across different accounts however, because each sub-account is associated with a specific account, sub-account numbers are not related in any way other than that they have the same value.

Sub-Account Maintenance Business Rules

The sub-account type code defaults to ‘EX’. Only members of the KFS-SYS Contracts & Grants Processor role (i.e., Office of Research Services) can modify the sub-account type code.

If sub-account type code is 'CS,' then the fields Cost Sharing Chart of Accounts Code and Cost Sharing Account Number in the Edit CG Cost Sharing tab are required.

Sub-Accounts are unique to an Account Number. The same value can be used on multiple account numbers, but there is no relationship.

UH does not use the Financial Reporting Code, but if any field in the Financial Reporting Code tab is completed, all fields become required.
Sub-Account Maintenance Workflow

The SACC eDoc routes to the FA/FO associated with the account on the document.
The document routes to Org Reviewer based on the organization assigned to the account, if established.
Creating a Sub-Account Maintenance

To create a SACC eDoc, go to the Main Menu, Lookup and Maintenance, Chart of Accounts and select Sub-Account.

The system returns the Sub-Account Lookup screen. Search criteria can be entered to narrow down search results. To initiate a new sub-account, select the “create new” button in the top right corner. The “edit” or “copy” feature is available on the search results in the “Actions” column.
The SACC eDoc contains the standard document header, 7 tabs, and 5 action buttons.

For more information about the standard document header, tabs, and workflow action buttons, please refer to the Standard KFS eDoc Layout User Guide.

Edit Sub-Account Code Tab

If you are not establishing a Cost Share sub-account or using the Financial Reporting Code, the Edit Sub-Account Code and the Document Overview tabs are the only required tabs on the document.

The Account Number is the parent Account and the sub-account will inherit several fields from the account.

Sub-Account Code tab definition

- **Chart Code** – *(Required)* A two-character code that defines a specific campus chart. Accounts and object codes are specific to each chart. Enter the chart code, associated with the account number or search using the Chart lookup.
- **Account Number** – *(Required)* Enter the account number on which you want to create the sub-account or search using the Account lookup. If you want to use the same sub-account code on several accounts, you need to process an additional document for each additional account on which you want to use that sub-account.
- **Sub-Account Number** – *(Required)* Enter the code to define the sub-account. This is the code to be entered in the sub-account field of the Accounting Lines tab of financial documents (limited to 5 alphanumeric characters).
- **Sub-Account Name** – *(Required)* Enter the long descriptive name. This name appears on the Accounting Lines tab in financial documents as well as in searches and reports (limited to 40 characters).
- **Active Indicator** – *(Optional)* Select the check box if the sub-account is active. Clear the check box if it is inactive. Default is checked (active).
- **Sub-Account Type Code** – *(Optional)* This field defaults to ‘EX’ and can only be edited by members of the KFS-SYS Contracts & Grants Processor role. Select the code to indicate the purpose of the sub-account from the Sub-Account Type list if available.
- **COA Crosswalk Identifier** – *(View only)* This field is system assigned after the account has been created.

**Edit Financial Reporting Code Tab**

This Financial Reporting Code (FRC) tab is optional but can be used to associate this sub-account with a Financial Reporting Code. The associated reporting code could then be retrieved via decision support tools. UH does not use the KFS baseline FRC therefore this tab should not be completed.

![Edit Financial Reporting Code Tab Image]

**Edit CG Cost Sharing Tab**

The CG Cost Sharing tab is only required if the sub-account type code value has been set to 'CS.' Fields in this tab are available only to members of the KFS-SYS Contracts & Grants Processor role.

Contact or consult the [Office of Research Services](#) (ORS) or your CG Representative, if you have any questions.

![Edit CG Cost Sharing Tab Image]

**Edit CG Cost Sharing tab definition**

- **Cost Sharing Chart of Accounts Code** – *(Optional)* Select the chart associated with the cost share account assigned to the sub-account from the Chart list, or search using the Chart lookup.
- **Cost Sharing Account Number** – *(Optional)* Enter the account number that bears the cost share expenses applied to the cost share sub-account, or search using the Account lookup.
- **Cost Sharing Sub-Account Number** – *(Optional)* Enter the sub-account number on the cost share account to which the cost share expenses should be applied. If this field is not completed, cost share expenses are applied directly to the cost share account with no sub-account assigned, or search using the Sub-Account lookup.
Sub-Account Maintenance Examples

Create New Sub-Account

Arakaki, Brandon (barakaki) needed to create a new sub-account “C. Hung” for PUBA Outreach account MA 2278882. Note: “HUNGC” was used as the Sub-Account Name. SACC eDoc number 5190069 was processed.

Document Overview tab

- **Description**: Starts with the 3 digit Fiscal Office Code of 076 followed by a brief description of the transaction.
- **Explanation**: Includes a more detailed description of the transaction.
The initial Edit Sub-Account Code tab, with the editable fields.

**Edit Sub-Account Code tab**
- **Chart Code:** Chart Code (MA) for the account was entered.
- **Account Number:** The account number (2278882) was entered.
- **Sub-Account Number:** The sub-account number (HUNGC) was entered.
- **Sub-Account Name:** The sub-account name (PUBLIC ADMIN HUNG-OUTREACH) was entered.
- **Active Indicator:** The default for this field is checked. The sub-account is active, so this field was left checked.
- **Sub-Account Type Code:** barakaki is not a member of the KFS-SYS Contracts & Grants Processor role; therefore this field is display-only, the field defaults to ‘EX.’
- **COA Crosswalk Identifier:** The crosswalk identifier is system assigned after the sub-account has been created.

The initial Edit Financial Reporting Code tab, with the editable fields.

**Edit Financial Reporting Code tab**
- **UH does not use the KFS baseline FRC, all fields N/A, left blank.**
The initial Edit CG Cost Sharing tab, with no editable fields.

**Edit CG Cost Sharing tab**

- All fields N/A, left blank because this account is not a CG account, defined by the Sub-Fund Group.

**Route Log tab**

- **Actions Taken**
  - Ogata, Del (Fiscal Officer MA 2278882 Primary Delegate) approved the SACC.
  - There was no Organization Reviewer established for account MA 2278882 so the FO was the final approval.
For more information about the standard document header, tabs, and workflow action buttons, please refer to the [Standard KFS eDoc Layout User Guide](#).

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### Document Overview

<table>
<thead>
<tr>
<th>Description</th>
<th>Explanation</th>
</tr>
</thead>
<tbody>
<tr>
<td>076 - Create Sub-Acct for PUBA (Outreach)</td>
<td>Create &quot;C. Hung&quot; sub-acct for PUBA Outreach account 2278882</td>
</tr>
</tbody>
</table>

#### New

| Chart Code | MA |
| Account Number | 2278882 |
| Sub-Account Number | HUNG |
| Sub-Account Name | PUBLIC ADMIN HUNG-OUTREACH |
| Active Indicator | Yes |
| Sub-Account Type Code | EX |

#### Edit Financial Reporting Code

| Financial Reporting Chart Code |
| Financial Reporting Org Code |
| Financial Reporting Code |

#### Edit CG Cost Sharing

| Cost Sharing Chart of Accounts Code |
| Cost Sharing Account Number |
| Cost Sharing Sub-Account Number |

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Final Version
Copy New Sub-Account

Staff member, delo (Ogata, Del) needed to create a new sub-account and used the copy feature. SACC eDoc number 5188581 was processed. Del has an existing sub-account MA 2301584 SE, which has similar attributes to the sub-account he wanted to create, so he utilized the “copy” feature and just updated the attributes that needed to be changed. If he used “create new,” he would have to input all of the attributes.

Document Overview tab
- **Description**: Starts with the 3 digit Fiscal Office Code of 076 followed by a brief description of the transaction.
- **Explanation**: Includes a more detailed description of the transaction.
The initial Edit Sub-Account Code tab, with the default attribute values from the copied account.

<table>
<thead>
<tr>
<th>Original</th>
<th>New Copy</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Chart Code:</strong> MA</td>
<td>* Chart Code:</td>
</tr>
<tr>
<td><strong>Account Number:</strong> 2301584</td>
<td>* Account Number:</td>
</tr>
<tr>
<td><strong>Sub-Account Number:</strong> SE</td>
<td>* Sub-Account Number:</td>
</tr>
<tr>
<td><strong>Sub-Account Name:</strong> STUDENT ENGAGEMENT-OUTREACH(NC)</td>
<td>* Sub-Account Name: STUDENT ENGAGEMENT-OUTREACH(CR)</td>
</tr>
<tr>
<td><strong>Active Indicator:</strong> Yes</td>
<td>* Active Indicator:</td>
</tr>
<tr>
<td><strong>Sub-Account Type Code:</strong> EX</td>
<td>Sub-Account Type Code: EX</td>
</tr>
<tr>
<td><strong>COA Crosswalk Identifier:</strong> 002B48E</td>
<td>COA Crosswalk Identifier:</td>
</tr>
</tbody>
</table>

**Edit Sub-Account Code tab**

- **Chart Code:** Chart Code (MA) for the account was entered.
- **Account Number:** The account number (2279832) was entered.
- **Sub-Account Number:** Not updated, no change, default is the value from the copied sub-account (SE).
- **Sub-Account Name:** The account name (STUDENT ENGAGEMENT-OUTREACH(CR)) was entered.
- **Active Indicator:** The default for this field is checked. The sub-account is active, so this field was left checked.
- **Sub-Account Type Code:** Not updated, no change, default is the value from the copied sub-account (EX).
- **COA Crosswalk Identifier:** The crosswalk identifier is system assigned after the sub-account has been created.
The initial Edit Financial Reporting Code tab, with the default attribute values from the copied account.

**Edit Financial Reporting Code tab**
- UH does not use the KFS baseline FRC, all fields N/A, left blank.

The initial Edit CG Cost Sharing tab with no editable fields since this is not a CG account.

**Edit CG Cost Sharing tab**
- There are no editable fields since this is not a CG account.
Route Log tab

- Actions Taken
  - Ogata, Del (Primary Delegate Fiscal Officer MA 2279832 completed and approved the SACC).
  - There was no Organization Reviewer established for account MA 2279832, so the FO was the final approval.

For more information about the standard document header, tabs, and workflow action buttons, please refer to the Standard KFS eDoc Layout User Guide.
<table>
<thead>
<tr>
<th>Original</th>
<th>New Copy</th>
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</thead>
<tbody>
<tr>
<td><strong>Chart Code:</strong></td>
<td><strong>Chart Code:</strong></td>
</tr>
<tr>
<td><strong>Account Number:</strong></td>
<td><strong>Account Number:</strong></td>
</tr>
<tr>
<td><strong>Sub-Account Number:</strong></td>
<td><strong>Sub-Account Number:</strong></td>
</tr>
<tr>
<td><strong>Sub-Account Name:</strong></td>
<td><strong>Sub-Account Name:</strong></td>
</tr>
<tr>
<td><strong>Active Indicator:</strong></td>
<td><strong>Active Indicator:</strong></td>
</tr>
<tr>
<td><strong>Sub-Account Type Code:</strong></td>
<td><strong>Sub-Account Type Code:</strong></td>
</tr>
<tr>
<td><strong>COA Crosswalk Identifier:</strong></td>
<td><strong>COA Crosswalk Identifier:</strong></td>
</tr>
</tbody>
</table>

**Edit Financial Reporting Code**

<table>
<thead>
<tr>
<th>Original</th>
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<tbody>
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<td><strong>Financial Reporting Chart Code:</strong></td>
</tr>
<tr>
<td><strong>Financial Reporting Org Code:</strong></td>
<td><strong>Financial Reporting Org Code:</strong></td>
</tr>
<tr>
<td><strong>Financial Reporting Code:</strong></td>
<td><strong>Financial Reporting Code:</strong></td>
</tr>
</tbody>
</table>

**Edit CG Cost Sharing**

<table>
<thead>
<tr>
<th>Original</th>
<th>New Copy</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Cost Sharing Chart of Accounts Code:</strong></td>
<td><strong>Cost Sharing Chart of Accounts Code:</strong></td>
</tr>
<tr>
<td><strong>Cost Sharing Account Number:</strong></td>
<td><strong>Cost Sharing Account Number:</strong></td>
</tr>
<tr>
<td><strong>Cost Sharing Sub-Account Number:</strong></td>
<td><strong>Cost Sharing Sub-Account Number:</strong></td>
</tr>
</tbody>
</table>

**Notes and Attachments (0)**

**Ad Hoc Recipients**

**Route Log**

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Final Version
Edit Sub-Account

Staff member, shorimot (Horimoto, Susan) needed to update the Sub-Account name. SACC eDoc number 4864405 was processed. shorimot did a Sub-Account lookup for HA 2275132 74005 and selected “edit” from the Actions column on the left.

![Sub-Account Lookup Image]

You have entered the primary key for this table (Chart Code, Account Number, Sub-Account Number) in the search criteria. Since these fields can be used to uniquely identify a row in this table, the other search criteria entered will be ignored.

![Sub-Account Table Image]

Document Overview tab

- **Description**: Starts with the 3 digit Fiscal Office Code of 090 followed by a brief description of the transaction.
- **Explanation**: Includes a more detailed description of the transaction.
The initial Edit Sub-Account Code tab, with the “Old” (current) attribute values and “New” editable fields.

**Edit Sub-Account Code tab**
- **Sub-Account Name:** The Sub-Account Name (FY20 HB2 Student Help) was entered.
- All other fields not updated, no change, default is the value from the copied account. Only the active indicator was also editable. All other fields in this tab were not editable.

The initial Edit Financial Reporting Code tab, with the “Old” (current) attribute values and “New” editable fields.

**Edit Financial Reporting Code tab**
- UH does not use the KFS baseline FRC, all fields N/A, left blank.
The initial Edit CG Cost Sharing tab with no editable fields since this is not a CG account.

**Edit CG Cost Sharing tab**

- There are no editable fields since this is not a CG account.

**Route Log tab**

- **Actions Taken**
  - Horimoto, Susan submitted the SACC, since Susan is also the FO on the account, FO approval was also applied upon submittal.
  - There was no Organization Reviewer for account HA 2275132, so Susan was the only and final approver.

For more information about the standard document header, tabs, and workflow action buttons, please refer to the the [Standard KFS eDoc Layout User Guide](#).
## Document Overview

- **Description:** 090 BO 2275132 74005 FY20 HB2
- **Explanation:** change sub account title from DEV ED to FY20 HB2 Student Help

## Edit Sub-Account Code

<table>
<thead>
<tr>
<th>Old</th>
<th>New</th>
</tr>
</thead>
<tbody>
<tr>
<td>Chart Code: HA</td>
<td>Chart Code: HA</td>
</tr>
<tr>
<td>Account Number: 2275132</td>
<td>Account Number: 2275132</td>
</tr>
<tr>
<td>Sub-Account Number: 74005</td>
<td>Sub-Account Number: 74005</td>
</tr>
<tr>
<td>Sub-Account Name: DEV ED</td>
<td>Sub-Account Name: FY20 HB2 Student Help</td>
</tr>
<tr>
<td>Active Indicator: Yes</td>
<td>Active Indicator: Yes</td>
</tr>
<tr>
<td>Sub-Account Type Code: EX</td>
<td>Sub-Account Type Code: EX</td>
</tr>
<tr>
<td>COA Crosswalk Identifier: 0016869</td>
<td>COA Crosswalk Identifier: 0016869</td>
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</table>

## Edit Financial Reporting Code

<table>
<thead>
<tr>
<th>Old</th>
<th>New</th>
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</thead>
<tbody>
<tr>
<td>Financial Reporting Chart Code:</td>
<td>Financial Reporting Chart Code:</td>
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<tr>
<td>Financial Reporting Code:</td>
<td>Financial Reporting Code:</td>
</tr>
</tbody>
</table>

## Edit CG Cost Sharing

<table>
<thead>
<tr>
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<th>New</th>
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</thead>
<tbody>
<tr>
<td>Cost Sharing Chart of Accounts Code:</td>
<td>Cost Sharing Chart of Accounts Code:</td>
</tr>
<tr>
<td>Cost Sharing Account Number:</td>
<td>Cost Sharing Account Number:</td>
</tr>
<tr>
<td>Cost Sharing Sub-Account Number:</td>
<td>Cost Sharing Sub-Account Number:</td>
</tr>
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## Notes and Attachments (0)