

Louisiana State University

Introduction to Object Code Structure

Object codes are four-digit numbers that are used to categorize budgets, encumbrances, expenditures, revenues, assets, liabilities, and fund balances and to capture summary data in the general ledger mapping accounts. Expenditure and revenue objects are only valid with subsidiary ledger accounts, while asset, liability and changes in fund balance objects are only valid with general ledger accounts. The following sections define *Expenditure* object codes, *Transfer* object codes, *Revenue* object codes, and *General Ledger* object codes.

When an account is established on the COA, it is also assigned an object "set," which is an itemized group of those objects that are valid with that account. For example, if a federal grant is established that does not allow for additional compensation or entertainment, that account is established with an object set that excludes the objects for additional compensation (1060, 1070, 1080 and 1280) and for entertainment (6580). Once the object set is specified for an account, any charges against that account are edited to verify that the objects used are valid with that account. Exceptions can only be made by the appropriate division of Accounting Services (i.e., Sponsored Program Accounting, Payroll, Financial Accounting and Reporting).

In addition to object codes, the GLS also has sub-object codes. These are codes that are assigned by the individual departments and do not carry the same meaning across departments. For example, the Chemistry department may choose to assign sub-object 1, 2 and 3 to their electricity utilities object, which is 3801. They might use those sub-objects to further break down their electricity charges as follows: 1 = lab electricity, 2 = administrative electricity, and 3 = classroom electricity. On the other end of campus, however, the LSU Union may choose to assign the same sub-objects to their 3801 electricity to further break down those charges as follows: 1 = Bookstore, 2 = Theatre, 3 = administration, etc. These sub-objects are not required in the system and can be used in any capacity needed by the department.