8. Object Codes

Object Code as defined by the UC Accounting Manual: “This code is used for the natural classification of expenditures by object, i.e., it “identifies that which is received in return for the expenditures.” It is therefore similar in purpose to the subaccount code; however, the object code provides a more detailed breakdown than the subaccount code. Also, while the subaccount code is used primarily in the preparation and control of budgets, the object code is used to accumulate expenditures for the annual financial report and for special studies of expenditures. Every financial entry to expenditure accounts must have an object code.

Subaccount/Object Code Relationships:
- Subaccount Codes 0, 1, 2 / related to Object Codes 1000 – 1999
- Subaccount Code 3 / related to Object Codes 2000 – 8199 (except 3900)
- Subaccount Code 4 / related to Object Codes 9000 – 9999
- Subaccount Codes 5, 7 / related to Object Codes 8200 – 8999 and any except 3900
- Subaccount Code 6 / related to Object Codes 8200 – 8999
- Subaccount Code 9 / related to Object Code 3900 only
- Subaccount Code Y / related to Object Code 3800 only

To add an Object Code to GUS, from the top menu bar click on Project. From the drop down menu click on Object Codes and this opens the Object Codes list. At the bottom of this screen click on the [New] button and this opens New Object Codes screen.

There are two sections:
- a. Object Code
- b. Related Cost Types
a. Object Code
   i. Object Code: Add the proper object code number
   ii. Short Description: Type in the preferred short description
   iii. Long Description: Type in the preferred long description (optional)

   When you have finished entering all information, click on [OK] to save your work or [Cancel] to exit without saving.

b. Related Cost Types
   View related cost types.