

Chart of Accounts - Assignment of Cost Objects

A. Procedure for Assignment of Cost Objects

To obtain a new cost object, a cost/funds center, fund, or WBS request form must be completed by the department requesting the new number. The unit should determine the cost object and in which of the ledgers the cost object should be located. The General Accounting Office, in the Office of the Treasurer, will assign part of the cost object number as denoted with an X below. The first three digits of the cost object will be determined by the type of cost object and the source of funds as described in section E-17-1. See E-17-1 of this section for more information.

When the cost object request form is completed, the number of copies required by the sector requesting the cost object should be forwarded to the sector budget office. The sector budget office will review and approve the cost object number assignment. Once the cost object is approved and created, the General Accounting Office will notify the designated office of the new cost object number by email. Examples of the various cost object request forms are shown in E-17-4 of the Business Procedures. There are separate sheets for the following ledgers.

Ledger Numbers	Cost Object Request Form
07*-5XXXX-00	Endowment Fund Request Form
0**-XXXXX-00	Fund Request Form
1**-1-XXXXX-0 to 1**-9-XXXXX-0 (Except Land Grants, Grants, and Plant Funds which are WBS Elements)	Cost/Funds Center Request Form
4**-7XXXXX-0	Project Request Form
104-38XXXX-0	Service Center Request Form
8XXXXXXXXXXXX	Internal Order Request Form

Note: * is used to indicate the SAP fund group and X is used to indicate this number will be assigned by Office of the Treasurer.