Understanding and Maintaining Your State and Auxiliary Budgets

Alabama Agricultural and Mechanical University
Office of Budgeting and Planning

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FUND, ORG, ACCOUNT, PROGRAM

Q: WHAT ARE THE 4 DIGITS ACCOUNTS CODES FOR?

A: **The 4 digit account is the Pool Budget Account Code used for Budget transactions only (Budget set-up and Budget, Transfers Adjustments)**. The consolidating of accounts according to like type expenditure categories provide greater and easier access to spending categories provides for greater and easier access to spending categories (Supplies, Travel, Contracts and Services, etc.)

Q: WHAT HAPPENED TO PREVIOUS ACCOUNT CODES?

A: The previous Account Codes are ever-present. They are still used to process Requisitions, Encumbrances, PAF's and other financial transactions-Travel remains still 73402, Office Supplies remains 73001, and Postage remains 73603…etc. (see a complete listing at the end of this document)

Q: WHAT IS THE BENEFIT OF USING A POOL account for budgeting?

A: A significant reduction in the number of budget adjustments (transfers). **No need for transfers between Account Codes that are in the same Pool**. The Budget Pool Account amount is available for all accounts assigned to that pool.

Q: HOW WILL I KNOW WHAT ACCOUNTS ARE ASSIGNED TO THAT POOL?

A: Budget Pool account listing is provided at the end of this document.

Q: HOW WILL BUDGET TRANSFERS BE PROCESSED?

A: Continue to submit Budget Transfer/ Forms and other adjustments for the General and Auxiliary Funds to the Budget Office for processing

Understanding Alabama A&M University's (AAMU's)
Accounting Distribution (Account Number/FOAPAL String)

The Accounting Distribution is a series of numbers that identifies how the University's expenses, revenues, assets and liabilities are to be posted (recorded). These postings are ultimately reflected in all reports where financial information is presented. These reports range from surveys requested by external entities to the annual financial reports. Therefore, it is imperative that proper and complete coding be used when preparing or entering documents (requisitions, purchase orders, wage forms, travel request, etc.) **Incorrect coding will result in incorrect reporting.**

Below is an outline and brief description of the components of the accounting distribution. The term Accounting Distribution may also be referred to as the FOAPAL String or Account Number. Care should be exercised not to confuse the term *Account Number* with the term *Account Code*. The *Account Code* is a component of the *Account Number*.

Components of the Accounting Distribution/Account Number/**FOAP** String:

The four components of the AAMU Accounting Distribution may be numeric or alphanumeric with a maximum of six characters each.

Fund Code (Fund) -The first component utilized. The Program Code (*a three digit number*) generally identifies the functional category to which transactions are to be posted. Functional categories provide for broader summary of expenditure and revenue transactions according to the general purpose or function of the unit.
Fund -   100001-Unrestricted (General Fund Code)
                 2xxxxx- Restricted
                 3xxxxx- Auxiliary

Organization Code (*Org*) – The second component may be thought of as the numbered used to identify the department that a transaction is applicable to. – It is also your organization's account in SPOL Examples are:
                 202062 -Chemistry
                 21700 – Learning Resource Center
                 40000 - Student Affairs
                 304001- Physical Plant Admission

Account Code (*Acct*) – The third component identifies the specific expense or revenue; as liability account to which transactions are posted. AAMU's Account code normally five numeric characters in length. Revenue Account Codes begin with "7", and Salary, Wage & Fringe Benefit Account Codes begin with "6". Examples are:

Expense
73403 – In State Travel
73603 – Postage
73001 – Office
61001 – Salaries Instruction
Revenue
53201 – Other Miscellaneous Revenue
51001 – Tuition Undergraduate

Account-taken from list of 5 digit accounts to 4 digit pool account ex. 6150 is used for

Program (Prg) – 3 digit account
Examples:

- 100 – Instruction
- 140 – Research
- 160 – Public Service
- 250 – Academic Support
- 200 – Library
- 300 – Student Services
- 700 – Scholarships
- Activity Code (currently not used)
- Location Code (currently not used)

Program Code (Prog) – The fourth component utilized. The Program Code (a three digit number) generally identifies the functional category to which transactions are to be posted. Functional categories provide for a broader summary of expenditure and revenue transactions according to the general purpose or function of the unit.

The above is intended to provide an understanding of AAMU's Accounting Distribution structure. The examples referenced are actual numbers and do not represent the complete chart of accounts. A complete listing of Account Codes grouped according to their respective Pooled Accounts is included at the end of this document. However, with the appropriate access to and understanding of Banner you should be able to perform queries to access needed accounting distribution information.

NEVER GIVE YOUR PASSWORD TO ANYONE. DOING SO IS A VIOLATION OF <u>IT</u> PROCEDURES. THE USER IS FULLY RESPONSIBLE FOR POSTINGS OR CHANGES MADE UNDER HIS OR HER LOGIN.

Budget Availability Status
FGIBAVL
(Includes both in processed and posted documents)

Adjusted Budget – This column represents the budget as originally established and adjusted for each account pool.

YTD Activity – This column represents the sum of transaction activity that has posted to the individual accounts that make up the pooled group, i.e. invoices, payroll, revenue and expense journal entries, etc.

Commitments – This column represents requisitions, purchase orders, encumbrances, and related journal entries that are in process to the individual accounts that make up the pooled group.

Available Balance – This column represents the available budget for a pooled account. If there is an insufficient available balance in the pool account line for transaction being processed, a Budget Transfer Request may be processed to transfer funds from one or more pooled budget accounts that have available funds.

How to Review Your Budget

Step 1. Enter Screen FGIBAVL

Step 2. Enter the Fund Code

Step 3. Enter the Organization Code

Account Code (Required Field): Enter the Account Code: - **To get all expenditures it is recommended that you enter "6100".** This field is hierarchy based. It will use the account you enter as a starting point to provide budget data. The recommended Pooled Account Code 6100 is at the beginning of the hierarchy and entering it will reflect all pooled accounts.

Pooled budget groups expenditure account codes in broad categories.

Example
-Office Supplies and Computer Supplies are grouped or "pooled" in the Supplies Pool. As long as sufficient funds are available in the Supplies Pool either of these items may be purchased. **Pooled Account Codes are only used for establishing or adjusting budget (transferring/moving from one pooled account to another. Requisitions, PAF's, Encumbrances, Receipts, and all other finance transactions require the use of the Account Code (generally 5 numbers long).**

Step 4.Click the **GO Icon or** Press the **ALT Page Down** keys simultaneously to bring up your account. Note the example below reflects line item not pooled budgeting.

How to Review Pending Documents

Step 1. Enter screen FGIBAVL

Step 2. Enter your Fund, Org, and Account Code 6100 (Pool account)

Step 3. Click the GO

Step 4. Click on the Pool account that has a pending document

Step 5. Choose Related then Pending Documents (FGITINP)

Chart: N Fiscal Year: 17 Index: Commit Type: Both Fund: 100001 Unrestricted Operating Organization: 31000 Budget Office Account: 6100 Salaries & Wages Program: Keys ---->   Start Over

Control Fund: 100001 Control Organization: 31000 Control Account: 6100 Control Program: Pending Documents:

▼ BUDGET AVAILABILITY STATUS ➕Insert ➖Delete 📋Copy ▽Filter

Account	Title	Adjusted Budget	YTD Activity	Commitments	Available Balance	Pending Documents
6100	Salaries & Wages	88,368.00	132,696.24	0.00	-44,328.24	☐
6200	Fringe Benefits	30,929.00	43,762.38	0.00	-12,833.38	☐
7300	Supplies	2,000.00	3,977.43	1,315.76	-3,293.19	☐
7340	Travel	3,768.00	4,836.59	7,694.06	-8,762.65	☐
7430	Contracts And Services	2,901.00	10,852.18	34.00	-7,985.18	☐
7490	Other General Expenses	831.00	3,473.27	256.00	-2,898.27	☐
	Total	128,797.00	199,598.09	9,299.82	-80,100.91	

|◀ ◀ 1 of 1 ▶ ▶| 10 ▼ Per Page   Record 1 of 6

Organization Budget Status
FGIBDST

To Review What Was Purchased In Banner

Step 1. Ente*r* screen FGIBDST

Step 2. Enter the fund, org and account code 6100

Step 3. Go [ALT Page Down]

Step 4. Click on the account code (5 digit) you would like to review

Step 5. Select "Related".

Step 6. Select "Transactions Detain Information" [F3]

How to Review Budget Transfer Information

Step 1. Enter screen FGIBDST

Step 2. Enter the Fund, Org, and Account code 6100

Step 3. Go [ALT Page Down]

Step 4. Click on the Pool Account code (4 digit number)

Step 5. Select "Related".

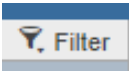**Step 6.** Select "Transactions Detain Information" [F3]

FOIDOCH

How to Review Past Requisitions against a Specific Organization

Step 1. Enter screen FOIDOCH

Step 2. In the Document Type Box enter "REQ"

Step 3. Choose the [...] next to the Document Code box

Step 4. Choose [🗚 Filter] button on the right side of the page or press F7

Step 5. Select Clear ALL

Step 6. In Add another field [Add Another Field ... ▾], choose organization, type your organization

Step 7. Choose Go or F8

Step 8. Adjust the amount of records you would like to view per page by choosing the down arrow.

**You will now see ALL requisitions that have been entered against this organization code. **

FGIOENC

How to Review Past Encumbrance Numbers

Step 1. Enter screen FGIOENC **(Be sure the fiscal year is the current fiscal year)**

Step 2. Enter the org and fund

Step 3. Go or F8

** You will now see all encumbrances that have been entered against this organization code

NOTES