Alabama A&M University

Office of Budget & Planning

Review Your Banner Budget With Ease

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'Talking Budget 101'

Q: What are the 4 digit account 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 provides for greater and easier access to spending categories (Supplies, Travel, Contracts and Services, etc.)

Q: What happened to the previous accounts 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, 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/Change (Adjustment) 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 annual financial reports. Therefore, it is imperative that correct and complete coding be used when preparing or entering documents (requisitions, purchase orders, wage forms, travel requests, etc.). **Incorrect coding will result in incorrect reporting.**

Below are 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/**FOAPAL** String:

The four components of the AAMU Accounting Distribution are:

- **F**und
- **O**rganization
- **A**ccount
- **P**rogram
- Activity Code (currently not used)
- Location Code (currently not used)

Components may be numeric or alpha-numeric with a maximum of six characters each.

Fund Code (F*und*) – The first component identifies the fund(s) to which transactions are posted. Funds may be thought of as a way to segregate and identify transactions by funding source or use. Examples are:

> 100001—Unrestricted
> 2xxxxx—Restricted
> 3xxxxx—Auxiliary

Organization Code (O*rg*) – The second component may be thought of as the number used to identify the department that a transaction is applicable to. Examples are:

> 202062 - Chemistry
> 21700 - Learning Resource Center
> 40000 - Student Affairs
> 304001 - Physical Plant Administration

Account Code (*Acct*) – The third component identifies the specific expense or revenue; asset or liability account to which transactions are posted. AAMU's Account codes are normally five numeric characters in length. Revenue Account Codes begin with "5", Expense Account Codes begin with "7", and Salary, Wage & Fringe Benefit Account Codes begin "6". Examples are:

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

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.

> Examples:

> 100—Instruction
> 140—Research
> 160—Public Service
> 250—Academic Support
> 200—Library
> 300—Student Services
> 500—Institutional Support
> 600—Physical Plant
> 800—Student Aid
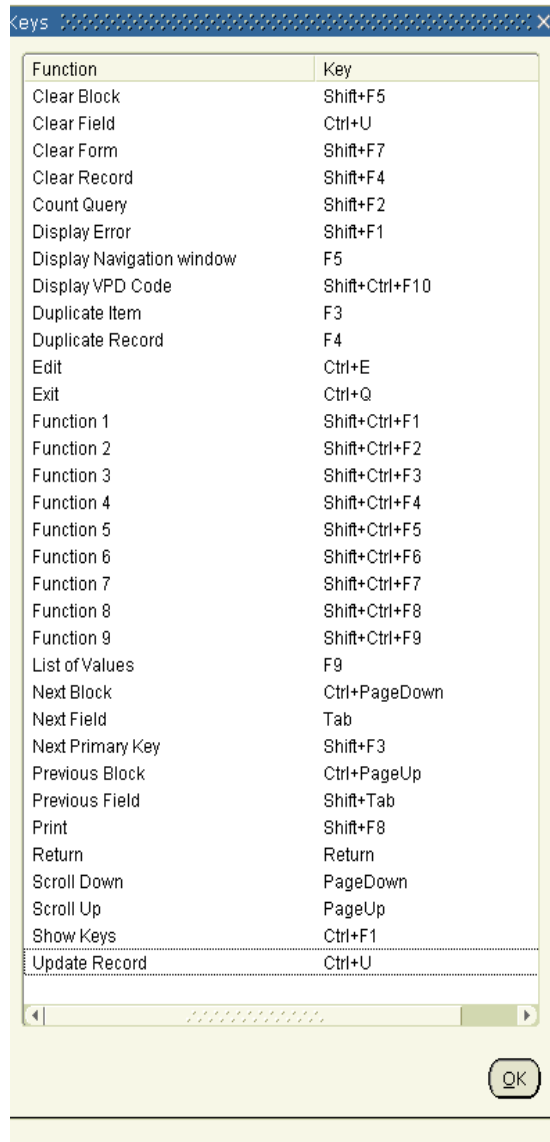
The above is intended to provide an understanding of AAMU's Accounting Distribution structure. The examples referenced are actual numbers and do not represent the complete chart of accounts. A complete listing of Account Codes grouped according to their respective Pooled Accounts is included at the end 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.

Banner Navigation Tips and Information

1. The drill-down arrow ⬜▾ : takes you to a validation table where queries can be performed to identify various Banner parameters such as Fund Code, Org Code etc.

2. Function keys: are keys or key combinations that provide an additional way to navigate Banner. See list below.

Function	Key
Clear Block	Shift+F5
Clear Field	Ctrl+U
Clear Form	Shift+F7
Clear Record	Shift+F4
Count Query	Shift+F2
Display Error	Shift+F1
Display Navigation window	F5
Display VPD Code	Shift+Ctrl+F10
Duplicate Item	F3
Duplicate Record	F4
Edit	Ctrl+E
Exit	Ctrl+Q
Function 1	Shift+Ctrl+F1
Function 2	Shift+Ctrl+F2
Function 3	Shift+Ctrl+F3
Function 4	Shift+Ctrl+F4
Function 5	Shift+Ctrl+F5
Function 6	Shift+Ctrl+F6
Function 7	Shift+Ctrl+F7
Function 8	Shift+Ctrl+F8
Function 9	Shift+Ctrl+F9
List of Values	F9
Next Block	Ctrl+PageDown
Next Field	Tab
Next Primary Key	Shift+F3
Previous Block	Ctrl+PageUp
Previous Field	Shift+Tab
Print	Shift+F8
Return	Return
Scroll Down	PageDown
Scroll Up	PageUp
Show Keys	Ctrl+F1
Update Record	Ctrl+U

OK

3. The percent sign (%) is a wild card when performing a query.

4. Information / free form: These fields can be used for providing additional information for an item, such as additional description.

5. **Always read the bottom of your screen.** Messages will appear at the bottom of the screen to notify you of errors, completion of a document, etc.

6. **NEVER GIVE YOUR PASSWORD TO ANYONE.** Doing so is a violation of IT procedures. The user is fully responsible for postings or changes made under his or her login.

Viewing Your Budget
Using FGIBAVL

Step 1: Access Budget Availability Status Form

> ➢ **Upon logging into Banner in the Go To field:** *Type* **FGIBAVL**

> ➢ **Chart (Required Field):** *Enter* **N**

> ➢ **Fiscal Year (Required Field):** *Enter* the last two digits of the Fiscal Year

> ➢ **Commit Indicator:** *Select* **Both** to get the full balance

> ➢ **Fund (Required Field):** *Enter* the Fund Code

> ➢ **Organization** (**Required Field**): *Enter* the Organization Code

> ➢ **Account Code (Required Field):** *Enter* the Account Code – To get all expenditures it is recommended that you enter "6100" or "61001". 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.
>
> Effective October 1, 2010 Pool Budgeting was implemented for General and Auxiliary Funds. Pool budgeting enhances the efficiency of budget set-up, adjustments, review, control, and reporting. It eliminates the need to budget each specific line item account code where funds are projected to be spent.
>
> Pooled budgeting 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 funds 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).**

> ➢ **Program** *Enter* The program Code

> ➢ *Click* the **Next Block Icon** or *Press* the Control and Page Down keys simultaneously to bring up your account. *Note the example below reflects line item and not pooled budgeting.*

Oracle Developer Forms Runtime - Web: Open > FGIBAVL

File Edit Options Block Item Record Query Tools Help

Budget Availability Status FGIBAVL 7.3.0.1 (PROD)

Chart:	N		Fund:	100001		Unrestricted Operating
Fiscal Year:	11		Organization:	31000		Budget Office
Index:			Account:	6100		Salaries & Wages
Commit Type:	Both		Program:			

Control Keys ---> Fund: 100001   Organization: 31000   Account: 6100   Program:

Account	Title	Adjusted Budget	YTD Activity	Commitments	Available Balance
6100	Salaries & Wages	304,928.00	0.00	0.00	304,928.00
6150	Student Wages	2,500.00	0.00	0.00	2,500.00
6200	Fringe Benefits	33,688.00	0.00	0.00	33,688.00
7300	Supplies	1,231.00	0.00	0.00	1,231.00
7340	Travel	3,750.00	0.00	0.00	3,750.00
7430	Contracts And Services	8,500.00	0.00	0.00	8,500.00
7490	Other General Expenses	3,000.00	0.00	0.00	3,000.00
	Total:	357,597.00	0.00	0.00	357,597.00

➢ **FGIBAVL** includes both in process 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 in process or 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 or have been posted 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 pooled account line for the transaction being processed, a Budget Adjustment (transfer) may be processed to transfer funds from one or more pooled budget accounts that have available funds. **FUNDS MAY NOT BE TRANSFERRED TO or FROM PERSONNEL OR FRINGE BENEFIT ACCOUNTS.**

➢

Pool Account	Pool Account Title	Account Code	Account Title
6100	**Employee Salaries & Wages**	61001	Salaries Instruction
		61002	Instructional Overload
		61003	Principal Investigator
		61004	Salaries Administration
		61005	Salaries Secretarial Clerical
		61006	Research Assistant
		61007	Teaching Assistant
		61008	Other Salaries
		61009	Wages
6150	**Student Wages**	61010	Graduate Assistant
		61011	Wages Students
		61012	Federal Work Study
		61013	Internships
6200	**Fringe Benefits**	62001	Social Security
		62002	Social Security Fed Matching
		62003	Retirement Matching
		62004	Retirement Matching Federal
		62005	Group Insurance Life
		62006	Group Insurance Hospital
		62007	Unemployment Compensation Ins
		62008	Workers Compensation Insurance
7300	**Supplies**	73001	Office Supplies
		73002	Instructional Supplies
		73003	Custodial And Janitor Supplies
		73004	Educational Materials
		73005	Other Supplies
		73006	Food Purchases
		73007	Non Food Supplies
		73008	Educational Materials - Students
		73009	Other Supplies - Participant Relate
		73504	Computer Supplies

Pool Account	Pool Account Title	Account Code	Account Title
7300	**Supplies cont'd.**	73801	Office Equipment
		73802	Lab Equipment
		73803	Telephone Equipment
		73804	Computer Equipment
		73805	Classroom Equipment
		73806	Library Books
		73807	Automobile Equipment
		73809	Library Periodicals
		73810	Photo Equipment
		73811	Other Operating Equipment
		73812	Films & Filmstrips
		74005	Gas And Oil (Fuel)
		74505	Athletic Supplies
		74801	ROTC Uniform Purchases
		74802	Costumes Uniforms
		74905	Medical Expenses
		74914	Animal Purchases
		74915	Books
		77010	Purchases For Resale
7320	**Student Aid**	63001	Tuition Assistance Waiver
		71001	Fellowships
		71002	Scholarships
		73101	Fees Paid For Students
		73102	Room And Board Fees Paid For Stu
		73103	Student Activity Fees Paid
		73201	NDSL Matching Funds
		73202	Work study Matching Funds
		73203	Pell Grant Awards
		73204	ACG Grant Awards
		73205	Smart Grant Awards
		73206	Loans
		73207	ASSP Knight

Pool Account	Pool Account Title	Account Code	Account Title
7320	**Student Aid cont'd.**	73209	Subsistence Allowance Student
		73210	Dependent Allowance
7340	**Travel**	73401	Student Travel Cultural
		73402	Travel
		73403	In State Travel
		73404	Out Of State Travel
		73405	Travel Advance
		73406	Recruiting
		73407	Student Travel
		73408	Field Expenses
7430	**Contracts And Services**	72002	Gas - Utilities
		72003	Oil - Utilities
		72004	Electricity - Utilities
		72005	Coal - Utilities
		73301	Advertising General
		73302	Advertising Job Vacancies
		73303	Publicity And Promotion
		73304	Publicity
		73305	Promotions
		73501	Computer Time
		73502	Computer Support
		73503	Computer Software Dev Support
		73506	Computer Software Maintenance
		73507	Computer Software License
		73601	Telephone
		73602	Freight
		73603	Postage
		73901	Rentals Equipment
		73902	Bus Rental
		73903	Other Rental

Pool Account	Pool Account Title	Account Code	Account Title
7430	**Contracts & Services cont'd.**	73904	Vehicle Rental
		74004	Main And Repairs Mach & Equip
		74006	Main And Repairs Paving
		74007	Maintenance And Repairs Auto
		74008	Equipment Maintenance Contracts
		74201	Printing Duplication And Binding
		74202	Printing On Campus
		74203	Printing Off Campus
		74204	Binding
		74205	News Letters
		74206	Other Printing Costs
		74301	Other Contractual Services
		74302	Legal Consultant And VIS Fees
		74303	General Contractor Payments
		74304	Architect Fees
		74305	Bank Fees Handling Charges
		74306	Legal
		74307	Consultant
		74310	Professional Services
		74312	Security
		74313	Accounting Fees
		74315	Guest Lecturers
		74317	Audit Expenses
		74318	Collection Fees
		74501	Athletic Game Guarantees
		74502	Officials Fees
		74904	Mending and Cleaning
		74907	Bonding
7490	**Other General Expenses**	63002	Housing Allowance
		71003	Awards
		73104	GED Fees State Portion
		73106	Meal Tickets

Pool Account	Pool Account Title	Account Code	Account Title
7490	**Other General Expenses cont'd.**	73704	Guest Meals
		74101	Subscriptions Pub And Reports
		74102	Membership Dues
		74103	Subscriptions
		74104	Publication
		74105	Reports
		74308	Visa Fee
		74309	Non Student Stipends
		74311	Royalties
		74314	Honorariums
		74401	Administrative Expenses
		74402	General Faculty Development
		74403	Strengthening Activities
		74404	Faculty Development
		74405	Analytical Services
		74406	Commencement Expenses
		74407	In Service Training
		74503	Athletic Conference Expenses
		74504	Athletic Game Expenses
		74506	Game Settlement
		74601	Sales Tax
		74602	Sales Tax Penalty
		74702	Conferences
		74703	Workshops
		74901	Homecoming Expenses
		74902	Space Use Allowance
		74903	Contingencies
		74909	Doubtful Accounts Expense
		74910	Other General Expenses
		74911	Volunteer Support Costs
		74912	Renewal Year Grants Paid
		74913	Refunds To Grantors
		74916	Living Allowances

Pool Account	Pool Account Title	Account Code	Account Title
7490	**Other General Expenses Cont'd**	75001	Indirect Costs Sponsored Progs
		76001	Other Federal Matching Funds
		78001	Interest On Indebtedness
		78002	Discount On Sale Of Bonds
		78003	Bond Issuance Costs
		78004	Administrative Costs
		78005	Amortization Of Issuance Costs
		78008	Unrealized Appreciation Deprec
		78009	Depreciation Exp Land Improv
		78010	Depreciation Expense Buildings
		78011	Depreciation Expense Equipment
		78012	Depreciation Expense Library Books
		78013	Depreciation Exp Infrastructure
7700	**Capital Expenditures**	77001	Land
		77002	Buildings
		77003	Improvements
		77004	Renewal And Replacement
		77005	Equipment
		77006	Capital Lease Equipment
		77007	Furniture
		77008	Other Capital Outlay
		77009	Lease Of Land
		77012	Library Books
		77013	Infrastructure
8100	**Transfers In**	81001	Non-Mandatory Transfers
8200	**Transfers Out**	82001	Transfer To Current Funds Rest
		82002	Transfer To Endowment Funds
		82003	Transfer To Campus Base Sofa
		82004	Transfer To Agency Funds
		82005	Transfer To Auxiliary Funds
		82006	Transfers To Plant Funds
		82007	Transfers To Other Agencies

Contacting the Office of Budget & Planning

Should assistance be needed from the Office of Budget and Planning, you may contact any of the following staff:

Name	Title	Phone	Email
Janie Collier	Executive Assistant	(256) 372-8343	Eleanor.collier@aamu.edu
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