Alabama A&M University
Office of Budgeting and Planning

Understanding and Maintaining Your State and Auxiliary Budgets

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UNDERSTANDING YOUR BUDGET

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 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: Review the POOL/Account Code Booklet.

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 <u>component</u> of the *Account Number*.

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

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

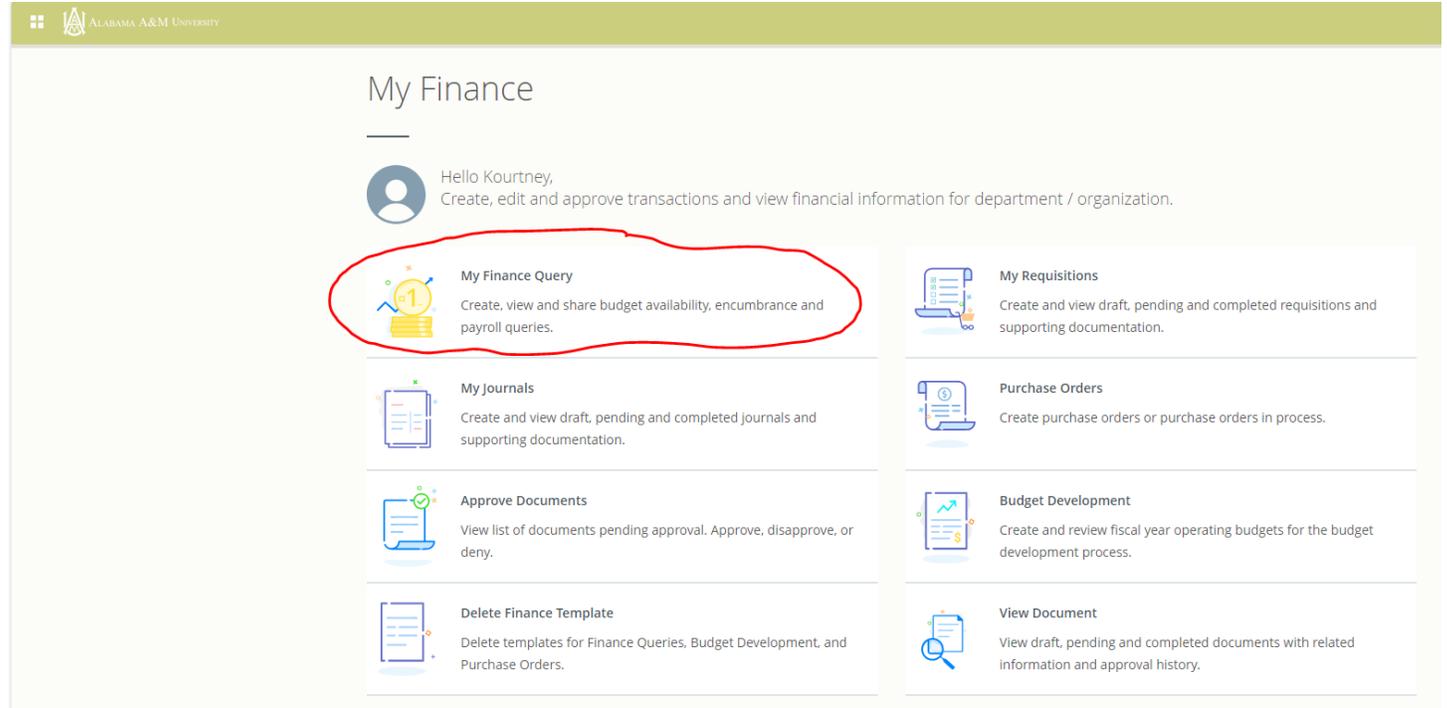**Program (Prg)** – 3 digit account
Examples:

- 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.
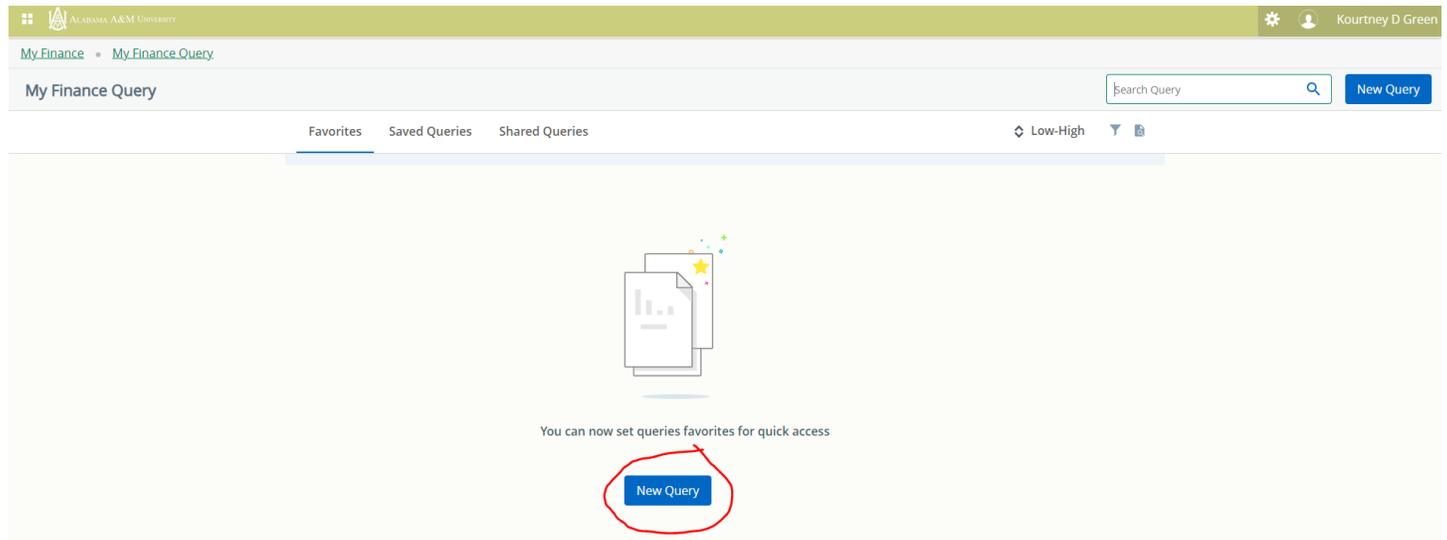
Accessing the Finance Module

To access the Finance Module within Self Service Banner, choose **"My Finance Query"** then **"New Query"**.

Budget Availability Status
Budget Quick Query
(Includes both in processed and posted documents)
View only

Account-This column represents the pool and account codes.

Account Title-This column gives the description of each pool and account code

Health-This column let you know if your pool or account code is in good standing.

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. From My Finance, chose My Finance Query

Step 2. Choose New Query

Step 3. From the Select Query Type, choose Budget Quick Query

Step 4. Choose the following:
  Chart: "N"
  Fund: Enter your fund code

Organization: Enter your organization code
Account, Program, Activity, and Location: Leave blank

Step 5: Choose the Fiscal Year. (You can compare to previous years by choosing.

Step 6: Click Submit

Query Results

Account ⬍	Account Title ⬍	Health ⬍	Adjusted Budget ⬍	Year to Date ⬍	Commitments ⬍	Available Balance ⌄
6100	Salaries & Wages	✅	$204,198.00	$0.00	$0.00	$204,198.00
6200	Fringe Benefits	✅	$86,174.25	$0.00	$0.00	$86,174.25
61005	Salaries Secretarial Clerical	⚠️	$35,175.00	$21,652.15	$0.00	$13,522.85
6150	Student Wages	✅	$9,000.00	$0.00	$0.00	$9,000.00
7300	Supplies	✅	$5,750.00	$0.00	$0.00	$5,750.00
7490	Other General Expenses	✅	$5,250.00	$0.00	$0.00	$5,250.00
7430	Contracts And Services	✅	$5,250.00	$0.00	$0.00	$5,250.00
7340	Travel	✅	$4,849.00	$0.00	$0.00	$4,849.00
	Out-of-state - Parking	✅	$0.00	$0.00	$0.00	$0.00
	Out-of-state - Gas	✅	$0.00	$0.00	$0.00	$0.00
	Other General Expenses	🔺	$0.00	$11.00	$0.00	($11.00)
	Out-of-state - Baggage	🔺	$0.00	$30.00	$0.00	($30.00)
Report Total (of all records)			**$355,646.25**	**$177,172.29**	**$2,955.28**	**$175,518.68**

Note: Green check mark means good standing
       Yellow explanation mark means the budget is nearing the
        Red triangle mark means the account needs attention

How to Review Pending Documents

Step 1. Click on the three dots in the top right corner

Step 2. Choose View pending documents
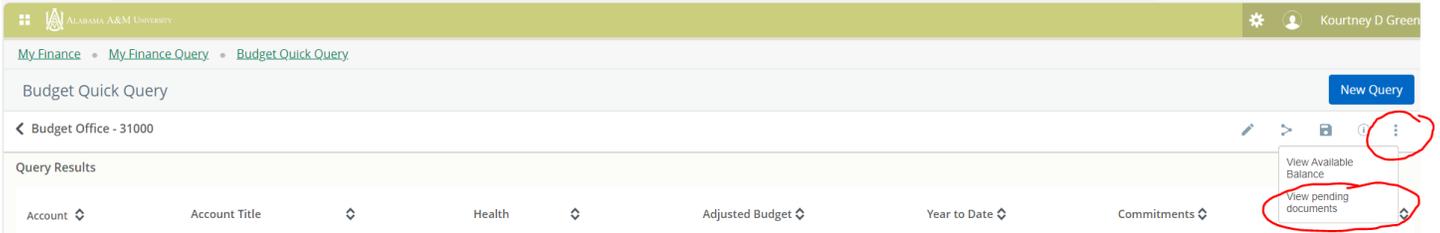
NOTE: You have the option to export the budget into a spreadsheet by choosing the download icon.

NOTE: You have the option to save the query and make it a favorite by choosing the save icon

Save as

Budget Office

☑ Set as favorite

CANCEL	SAVE

My Finance • My Finance Query

My Finance Query

Search Query 🔍 New Query

Favorites   Saved Queries   Shared Queries   ⇕ Low-High ▼ 📄

Budget Office   Budget

49% $175,518 available
$180,127 spent of
$355,646

05/01/2024   ★ ➤ 🗑
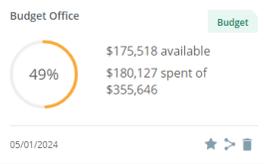
Budget Status by Account

To Review What Was Purchased by Account Code

Adopted Budget-Original budget allocated

Budget Adjustment-Additions or reductions made to the budget since the original allocation

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

Year to Date – This column represents the sum of paid 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 that are not yet paid.

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.

Step 1. From My Finance, choose My Finance Query

Step 2. New Query

Step 3. From the Select Query Type, choose Budget Status by Account

Step 4. Choose the following:
     Chart: "N"
     Fund: Enter your fund code
     Organization: Enter your organization code
     Account, Program, Activity, and Location: Leave blank

Step 5: Choose the Fiscal Year. If you wish to compare the current fiscal year to a previous year, from the Comparison Fiscal Year box, choose the year you want to compare the current fiscal year to. If you do not want to compare fiscal years, leave this section blank.

Step 6: From the Operating Ledger section, check the following:
    Adopted Budget
    Budget Adjustment
    Adjusted Budget
    Year-to-Date
    Commitments
    Available Balance

Step 7. Select Submit

Query Results								+ ⬇
Account ⬍	Account Title ⬍	Health ⬍	FY24/PD14 Adopted Budget ⬍	FY24/PD14 Budget Adjustment ⬍	FY24/PD14 Adjusted Budget ⬍	FY24/PD14 Year to Date ⬍	FY24/PD14 Commitments ⬍	FY24/PD14 Available Balance ⬍
73423	Out-of-state - Transportation	⚠	$0.00	$0.00	$0.00	$239.22	$1,095.21	($1,334.43)
73424	Out-of-state - Baggage	⚠	$0.00	$0.00	$0.00	$30.00	$0.00	($30.00)
73425	Out-of-state - Gas	✔	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
73426	Out-of-state - Parking	✔	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
73427	Out-of-state - Miscellaneous	⚠	$0.00	$0.00	$0.00	$0.00	$60.00	($60.00)
74102	Membership Dues	⚠	$0.00	$0.00	$0.00	$493.00	$0.00	($493.00)
7430	Contracts And Services	✔	$5,250.00	$0.00	$5,250.00	$0.00	$0.00	$5,250.00
	Other Contractual Services	⚠	$0.00	$0.00	$0.00	$231.00	$0.00	($231.00)
	Conferences	⚠	$0.00	$0.00	$0.00	$2,690.00	$0.00	($2,690.00)
	Workshops	⚠	$0.00	$0.00	$0.00	$2,369.00	$150.00	($2,519.00)
	Other General Expenses	✔	$5,250.00	$0.00	$5,250.00	$0.00	$0.00	$5,250.00
	Other General Expenses	⚠	$0.00	$0.00	$0.00	$11.00	$0.00	($11.00)
Report Total (of all records)			**$355,646.25**	**$0.00**	**$355,646.25**	**$177,172.29**	**$2,955.28**	**$175,518.68**

Step 8. Once you identify which account code you want to review, click on the dollar amount. You will now see what documents make up this number. When you are finished, chose the back arrow.

Transaction Date ⬍	Activity Date ⬍	Document Code ⬍	Vendor/Transaction Description ⬍	Amount ⬍	Rule Class Code
10/03/2023	10/04/2023	R0116000 ⓘ	Kourtney Green	$595.00	REQP
10/05/2023	10/05/2023	R0116127 ⓘ	Kourtney Green	$595.00	REQP
10/05/2023	10/05/2023	P0099767 ⓘ	National Association of College and	$595.00	PORD
10/05/2023	10/05/2023	P0099767 ⓘ	National Association of College and	($595.00)	POLQ
10/05/2023	10/05/2023	P0099770 ⓘ	National Association of College and	$595.00	PORD
10/05/2023	10/05/2023	P0099770 ⓘ	National Association of College and	($595.00)	POLQ
10/10/2023	10/11/2023	I0197663 ⓘ	National Association of College and	($595.00)	INEI
10/10/2023	10/11/2023	I0197665 ⓘ	National Association of College and	($595.00)	INEI
02/13/2024	02/13/2024	R0119068 ⓘ	Kourtney Green	$150.00	REQP
02/13/2024	02/13/2024	P0102346 ⓘ	National Association of College and	$150.00	PORD
02/13/2024	02/13/2024	P0102346 ⓘ	National Association of College and	($150.00)	POLQ
03/01/2024	03/01/2024	R0119576 ⓘ	Kourtney Green	$1,179.00	REQP
Report Total (of all records)				**$150.00**	

How to Review Budget Transfer Information

Step 1. From My Finance, choose My Finance Query

Step 2. New Query

Step 3. From the Select Query Type, choose Budget Status by Account

Step 4. Choose the following:
    Chart: "N"
    Fund: Enter your fund code
    Organization: Enter your organization code
    Account, Program, Activity, and Location: Leave blank

Step 5: Choose the Fiscal Year. If you wish to compare the current fiscal year to a previous year, from the Comparison Fiscal Year box, choose the year you want to compare the current fiscal year to. If you do not want to compare fiscal years, leave this section blank.

Step 6: From the Operating Ledger section, check the following:
    Adopted Budget
    Budget Adjustment
    Adjusted Budget
    Year-to-Date

Commitments
Available Balance

Step 7. Select Submit

Step 8. Review the Budget Adjustment column to review how much was transferred. Review the Adjusted Budget column for the updated budget reflecting the budget transfer.

Query Results								
Account	Account Title	Health	FY24/PD14 Adopted Budget	FY24/PD14 Budget Adjustment	FY24/PD14 Adjusted Budget	FY24/PD14 Year to Date	FY24/PD14 Commitments	FY24/PD14 Available Balance
62001	Social Security	⚠	$0.00	$0.00	$0.00	$8,679.54	$0.00	($8,679.54)
62003	Retirement Matching	⚠	$0.00	$0.00	$0.00	$13,556.07	$0.00	($13,556.07)
62005	Group Insurance Life	⚠	$0.00	$0.00	$0.00	$232.98	$0.00	($232.98)
62006	Group Insurance Hospital	⚠	$0.00	$0.00	$0.00	$13,078.92	$0.00	($13,078.92)
62007	Unemployment Compensation Ins	⚠	$0.00	$0.00	$0.00	$215.36	$0.00	($215.36)
7300	Supplies	✔	$5,250.00	$500.00	$5,750.00	$0.00	$0.00	$5,750.00
73005	Other Supplies	⚠	$0.00	$0.00	$0.00	$5,047.08	$341.07	($5,388.15)
	Travel	✔	$5,349.00	($500.00)	$4,849.00	$0.00	$0.00	$4,849.00
	Travel	⚠	$0.00	$0.00	$0.00	$239.22	$0.00	($239.22)
	Out-of-state - Meal & Incidentals	⚠	$0.00	$0.00	$0.00	$276.50	$273.00	($549.50)
	Out-of-state - Lodging	⚠	$0.00	$0.00	$0.00	$0.00	$1,036.00	($1,036.00)
Report Total (of all records)			$355,646.25	$0.00	$355,646.25	$177,172.29	$2,955.28	$175,518.68

Budget Status by Organizational Hierarchy
Budget by Expense Category

Step 1. From My Finance, choose My Finance Query

Step 2. New Query

Step 3. From the Select Query Type, choose Budget Status by Account

Step 4. Choose the following:
Chart: "N"
Fund: Enter your fund code
Organization: Enter your organization code
Account, Program, Activity, and Location: Leave blank

Step 5: Choose the Fiscal Year. If you wish to compare the current fiscal year to a previous year, from the Comparison Fiscal Year box, choose the year you want to compare the current fiscal year to. If you do not want to compare fiscal years, leave this section blank.

Step 6: From the Operating Ledger section, check the following:
Adopted Budget
Budget Adjustment
Adjusted Budget
Year-to-Date
Commitments
Available Balance

Step 7. Select Submit

Step 8. Click on the Organization Code

Organization	Organization Title	Health	FY24/PD14 Adopted Budget	FY24/PD14 Budget Adjustment	FY24/PD14 Adjusted Budget	FY24/PD14 Year to Date	FY24/PD14 Commitments	FY24/PD14 Available Balance
31000	Budget Office	⚠	$355,646.25	$0.00	$355,646.25	$177,172.29	$2,955.28	$175,518.68
Report Total (of all records)			$355,646.25	$0.00	$355,646.25	$177,172.29	$2,955.28	$175,518.68

Budget Status by Organizational Hierarchy — New Query
Budget Office - 31000
Query Results

Step 9. Choose which Account Type you want to view

My Finance • My Finance Query • Budget Status by Organizational Hierarchy

Budget Status by Organizational Hierarchy — New Query
Budget Office - 31000
Query Results

Account Type	Account Type Title	Health	FY24/PD14 Adopted Budget	FY24/PD14 Budget Adjustment	FY24/PD14 Adjusted Budget	FY24/PD14 Year to Date	FY24/PD14 Commitments	FY24/PD14 Available Balance
60	Labor	⚠	$334,547.25	$0.00	$334,547.25	$165,546.27	$0.00	$169,000.98
70	Expenditures	⚠	$21,099.00	$0.00	$21,099.00	$11,626.02	$2,955.28	$6,517.70
Report Total (of all records)			$355,646.25	$0.00	$355,646.25	$177,172.29	$2,955.28	$175,518.68

Step 10. Click on the Account Type you want to view again

My Finance • My Finance Query • Budget Status by Organizational Hierarchy

Budget Status by Organizational Hierarchy — New Query
Budget Office - 31000
Query Results

Account Type	Account Type Title	Health	FY24/PD14 Adopted Budget	FY24/PD14 Budget Adjustment	FY24/PD14 Adjusted Budget	FY24/PD14 Year to Date	FY24/PD14 Commitments	FY24/PD14 Available Balance
73	Other Operating Costs	⚠	$21,099.00	$0.00	$21,099.00	$11,626.02	$2,955.28	$6,517.70
Report Total (of all records)			$21,099.00	$0.00	$21,099.00	$11,626.02	$2,955.28	$6,517.70

This will take you to the Budget Status by Account table

Budget Status by Account

New Query

‹ Budget Office - 31000

Query Results

Account	Account Title	Health	FY24/PD14 Adopted Budget	FY24/PD14 Budget Adjustment	FY24/PD14 Adjusted Budget	FY24/PD14 Year to Date	FY24/PD14 Commitments	FY24/PD14 Available Balance
7300	Supplies	✔	$5,250.00	$500.00	$5,750.00	$0.00	$0.00	$5,750.00
73005	Other Supplies	⚠	$0.00	$0.00	$0.00	$5,047.08	$341.07	($5,388.15)
7340	Travel	✔	$5,349.00	($500.00)	$4,849.00	$0.00	$0.00	$4,849.00
73402	Travel	⚠	$0.00	$0.00	$0.00	$239.22	$0.00	($239.22)
73420	Out-of-state - Meal & Incidentals	⚠	$0.00	$0.00	$0.00	$276.50	$273.00	($549.50)
73421	Out-of-state - Lodging	⚠	$0.00	$0.00	$0.00	$0.00	$1,036.00	($1,036.00)
73423	Out-of-state - Transportation	⚠	$0.00	$0.00	$0.00	$239.22	$1,095.21	($1,334.43)
73424	Out-of-state - Baggage	⚠	$0.00	$0.00	$0.00	$30.00	$0.00	($30.00)
	Out-of-state - Gas	✔	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Out-of-state - Parking	✔	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Out-of-state - Miscellaneous	⚠	$0.00	$0.00	$0.00	$0.00	$60.00	($60.00)
	Membership Dues	⚠	$0.00	$0.00	$0.00	$493.00	$0.00	($493.00)
Report Total (of all records)			$21,099.00	$0.00	$21,099.00	$11,626.02	$2,955.28	$6,517.70

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