

BANNER FINANCE

POOL & ACCOUNT CODE REFERENCE GUIDE

A Reference for Requisitions, Budget Setup, and Budget
Adjustments

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How to Use This Guide

This guide provides a reference for selecting pool and account codes used in Alabama A&M University's Banner Finance system, including Self-Service Banner (SSB) Finance.

Pool and account codes identify the types of expenses associated with university budgets and financial transactions. These codes are used for requisitions, budget setup, budget adjustments, and other Banner Finance processes.

When preparing budget adjustments in SSB Finance, select the appropriate code based on the fund type. Unrestricted, auxiliary, agency, and capital budgets use pool codes, while restricted budgets use individual account codes.

Identify Your Fund Type

FUND TYPE	FUND CODE PATTERN	BUDGET CODE TO USE
Restricted	2XXXXX or 6XXXXX	Account Code
Unrestricted	100001 or 110000	Pool Code
Auxiliary	3XXXXX	Pool Code
Agency	82XXXX	Pool Code
Capital	9XXXXX	Pool Code

All fund codes contain six characters. In the examples above, X represents any remaining digit.

Important: Salary and Benefit Codes

Salary, wage, and employee benefit codes beginning with 6 cannot be used for campus-initiated budget transfers. These account codes are intentionally excluded from this guide. Contact the appropriate budget office for assistance with personnel-related adjustments.

Example: Selecting a Code

For office supplies, use pool code 7300 (Supplies) for an unrestricted, auxiliary, agency, or capital fund, or account code 73001 (Office Supplies) for a restricted fund. For requisitions and other transactions, follow the applicable Banner Finance procedures.

Pool Code Reference

Use the four-digit pool codes below where pool-level budgeting is applicable. For individual account codes and purchasing transactions, refer to the Account Code Reference section.

POOL CODE	POOL TITLE
7100	Scholarships And Fellowships
7200	Utilities
7300	Supplies
7310	Student Fees
7320	Student Aid
7330	Advertising
7340	Travel
7350	Computer Support
7360	Communication
7370	Entertainment
7380	Operating Equipment
7390	Rental And Leases
7400	Maintenance And Repairs
7410	Memberships
7420	Printing
7430	Contracts And Services
7440	Institutional Support
7450	Athletic Expenses
7460	Taxes
7470	Workshops And Conferences
7480	Uniforms
7490	Other General Expenses
7500	Indirect Costs G&C
7600	Cost Share
7700	Capital Expenditures

Account Code Reference

Use individual account codes for restricted budgets. Each category heading also identifies the corresponding pool code for reference.

Scholarships And Fellowships

Pool Code: 7100

ACCOUNT CODE	ACCOUNT TITLE
71001	Fellowships
71002	Scholarships
71003	Awards
71004	Misc Institutional Waivers
71005	Student Stipends
71006	Scholarships - Needs Based
71007	Book Scholarships
71008	External Stipends

Utilities

Pool Code: 7200

ACCOUNT CODE	ACCOUNT TITLE
72001	Utilities
72002	Gas
72003	Oil
72004	Electricity
72005	Coal

Supplies

Pool Code: 7300

ACCOUNT CODE	ACCOUNT TITLE
73001	Office Supplies
73002	Instructional Supplies

Account Code Reference (Continued)

Supplies (Continued)

Pool Code: 7300

ACCOUNT CODE	ACCOUNT TITLE
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
73010	Regalia (Academic, etc.)

Student Fees

Pool Code: 7310

ACCOUNT CODE	ACCOUNT TITLE
73101	Fees Paid For Students
73102	Room and Board Fees Paid for Students
73103	Student Activity Fees Paid
73104	Ged Fees State Portion
73105	ACT Fees Agency Portion
73106	Meal Tickets
73107	Tuition Contracts
73108	NON Student Tuition and Fees

Account Code Reference (Continued)

Student Aid

Pool Code: 7320

ACCOUNT CODE	ACCOUNT TITLE
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
73208	ASSA
73209	Subsistence Allowance Student
73210	Dependent Allowance
73211	TEACH Grant Awards
73212	External Scholarships
73213	Prizes and Awards

Advertising

Pool Code: 7330

ACCOUNT CODE	ACCOUNT TITLE
73301	Advertising General
73302	Advertising Job Vacancies
73303	Publicity And Promotion
73304	Publicity
73305	Promotions

Account Code Reference (Continued)

Travel		Pool Code: 7340
ACCOUNT CODE	ACCOUNT TITLE	
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	
73409	Travel - Prog/Project Participant	
73410	In-state - Meal & Incidentals	
73411	In-state - Lodging	
73412	In-state - Registration	
73413	In-state - Transportation	
73414	In-state - Baggage	
73415	In-state - Gas	
73416	In-state - Parking	
73417	In-state - Miscellaneous	
73420	Out-of-state - Meal & Incidentals	
73421	Out-of-state - Lodging	
73422	Out-of-state - Registration	
73423	Out-of-state - Transportation	
73424	Out-of-state - Baggage	
73425	Out-of-state - Gas	
73426	Out-of-state - Parking	
73427	Out-of-state - Miscellaneous	

Account Code Reference (Continued)

Travel (Continued)

Pool Code: 7340

ACCOUNT CODE	ACCOUNT TITLE
73430	International - Meal & Incidentals
73431	International - Lodging
73432	International - Registration
73433	International - Transportation
73434	International - Baggage
73435	International - Gas
73436	International - Parking
73437	International - Miscellaneous
73438	Agent Fees

Computer Support

Pool Code: 7350

ACCOUNT CODE	ACCOUNT TITLE
73501	Computer Time
73502	Computer Support
73503	Computer Software Dev Support
73504	Computer Supplies
73505	Computer Software
73506	Computer Software Maintenance
73507	Computer Software License

Account Code Reference (Continued)

Communication

Pool Code: 7360

ACCOUNT CODE	ACCOUNT TITLE
73601	Telephone
73602	Freight
73603	Postage

Entertainment

Pool Code: 7370

ACCOUNT CODE	ACCOUNT TITLE
73701	Entertainment
73702	Reception Expenses
73703	Flowers
73704	Guest Meals
73705	Other Entertainment Expenses

Operating Equipment

Pool Code: 7380

ACCOUNT CODE	ACCOUNT TITLE
73801	Office Equipment
73802	Lab Equipment
73803	Telephone Equipment
73804	Computer Equipment
73805	Classroom Equipment
73806	Library Books
73807	Automobile Equipment
73808	Vehicle Purchase
73809	Library Periodicals
73810	Photo Equipment

Account Code Reference (Continued)

Operating Equipment (Continued)

Pool Code: 7380

ACCOUNT CODE	ACCOUNT TITLE
73811	Other Operating Equipment
73812	Films & Filmstrips
73813	Band and Music Equipment <\$5k

Rental And Leases

Pool Code: 7390

ACCOUNT CODE	ACCOUNT TITLE
73901	Rentals Equipment
73902	Bus Rental
73903	Other Rental
73904	Vehicle Rental
73905	Off Campus Housing - Rental Expense
73906	Off Campus Housing - Lease Fees
73907	Off Campus Housing - Parking Fees

Maintenance And Repairs

Pool Code: 7400

ACCOUNT CODE	ACCOUNT TITLE
74001	Maintenance And Repairs Building
74002	Renovation Of Existing Equip
74003	Main And Repairs Grounds
74004	Main And Repairs Mach & Equip
74005	Gas And Oil
74006	Main And Repairs Paving
74007	Maintenance And Repairs Auto
74008	Equipment Maintenance Contracts

Account Code Reference (Continued)

Maintenance And Repairs (Continued)

Pool Code: 7400

ACCOUNT CODE	ACCOUNT TITLE
74009	Renewal And Replacement-Non Capital

Memberships

Pool Code: 7410

ACCOUNT CODE	ACCOUNT TITLE
74101	Subscriptions Pub And Reports
74102	Membership Dues
74103	Subscriptions
74104	Publication
74105	Reports

Printing

Pool Code: 7420

ACCOUNT CODE	ACCOUNT TITLE
74201	Printing Duplication And Binding
74202	Printing On Campus
74203	Printing Off Campus
74204	Binding
74205	News Letters
74206	Other Printing Costs

Contracts And Services

Pool Code: 7430

ACCOUNT CODE	ACCOUNT TITLE
74301	Other Contractual Services
74302	Legal Consultant And VIS Fees

Account Code Reference (Continued)

Contracts And Services (Continued)

Pool Code: 7430

ACCOUNT CODE	ACCOUNT TITLE
74303	General Contractor Payments
74304	Architect Fees
74305	Bank Fees Handling Charges
74306	Legal
74307	Consultant
74308	Visa Fee
74309	Other Stipends
74310	Professional Services
74311	Royalties
74312	Security
74313	Accounting Fees
74314	Honorariums
74315	Guest Lecturers
74316	Guest Lecturers And Honorariums
74317	Audit Expenses
74318	Collection Fees
74319	Payment Processing Fee
74320	Fees - Service, Etc.

Institutional Support

Pool Code: 7440

ACCOUNT CODE	ACCOUNT TITLE
74401	Administrative Expenses
74402	Staff Development
74403	Strengthening Activities

Account Code Reference (Continued)

Institutional Support (Continued)

Pool Code: 7440

ACCOUNT CODE	ACCOUNT TITLE
74404	Faculty Development
74405	Analytical Services
74406	Commencement Expenses
74407	In Service Training
74408	Institutional Support

Athletic Expenses

Pool Code: 7450

ACCOUNT CODE	ACCOUNT TITLE
74501	Athletic Game Guarantees
74502	Officials Fees
74503	Athletic Conference Expenses
74504	Athletic Game Expenses
74505	Athletic Supplies
74506	Game Settlement
74507	Contract Payments
74508	Misc Expense

Taxes

Pool Code: 7460

ACCOUNT CODE	ACCOUNT TITLE
74601	Sales Tax
74602	Sales Tax Penalty
74603	Property Taxes
74604	Tax Penalty
74605	Tax Interest

Account Code Reference (Continued)

Workshops And Conferences

Pool Code: 7470

ACCOUNT CODE	ACCOUNT TITLE
74702	Conferences
74703	Workshops

Uniforms

Pool Code: 7480

ACCOUNT CODE	ACCOUNT TITLE
74801	ROTC Uniform Purchases
74802	Costumes Uniforms

Other General Expenses

Pool Code: 7490

ACCOUNT CODE	ACCOUNT TITLE
74901	Homecoming Expenses
74902	Space Use Allowance
74903	Contingencies
74904	Mending and Cleaning
74905	Medical Expenses
74907	Bonding
74908	Insurance
74910	Other General Expenses
74911	Volunteer Support Costs
74914	Animal Purchases
74915	Books
74916	Living Allowances

Account Code Reference (Continued)

Indirect Costs G&C

Pool Code: 7500

ACCOUNT CODE	ACCOUNT TITLE
75001	Indirect Costs Sponsored Progs

Capital Expenditures

Pool Code: 7700

ACCOUNT CODE	ACCOUNT TITLE
77001	Land
77002	Buildings
77003	Improvements
77005	Equipment
77006	Capital Lease Equipment
77007	Furniture
77008	Other Capital Outlay
77011	Athletic Supplies
77012	Library Books
77013	Infrastructure
77018	Architect & Design
77019	Construction Management
77020	Environmental Testing

Pool & Account Code Resources

The following offices provide assistance with budget setup, budget adjustments, requisitions, and the selection and use of pool and account codes. Contact the appropriate office based on the nature of your inquiry.

Office of Budgeting and Planning

Budget setup, budget adjustments, and general budget inquiries.

Patton Hall, Room 307

Phone: 256-372-8343

Website: <https://www.aamu.edu/about/administrative-offices/budget-planning/>

Office of Research and Sponsored Programs

Sponsored program budgets and restricted funding inquiries.

Email: osp@aamu.edu

Phone: 256-372-5675 | Fax: 256-372-5030

Carnegie Building, 2nd Floor

Website: <https://www.aamu.edu/research-economic-development/sponsored-programs/>

Grants & Contracts Accounting

Grant and contract accounting and related restricted-fund inquiries.

Phone: 256-372-5205 | Fax: 256-372-5192

Patton Hall, Room 105

Website: <https://www.aamu.edu/about/administrative-offices/comptrollers-office/grants-contracts.html>

Purchasing Department

Requisitions, purchasing procedures, and account codes for purchases.

Email: purchasing@aamu.edu

Phone: 256-372-5227 | Fax: 256-372-5223

Patton Hall, Room 305

Website: <https://www.aamu.edu/about/administrative-offices/purchasing/>