



*Alabama Agricultural and Mechanical University
Office of Budget and Planning*

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UNDERSTANDING YOUR BUDGET

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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: Review the Pool Account Chart.

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 the annual financial reports. Therefore, it 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/FOAPAL String:

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

Fund Code- 10001-Unrestricted (General Fund Code)
 2xxxxx- Restricted
 3xxxxx- Auxiliary

Organization Code (Org) – The second component may be thought of as the number 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 2

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 – 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 (Pro) – 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 IT PROCEDURES. THE USER IS FULLY RESPONSIBLE FOR POSTINGS OR CHANGES MADE UNDER HIS OR HER LOGIN.

How to Review Your Budget

Step 1. Enter Screen FGIBAVL

Step 2. Enter the Fund Code

Step 3. Enter the Organization Code

Step 4: Enter the 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 5. 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 not pooled budgeting.

How to Review Pending Documents

Step 1: Enter screen FGIBAVL

Step 2: Enter your Fund, Org, and Account code 6100

Step 3: Next Block

Step 4: Place your cursor on the pool account that has a pending document

Step 5: Choose options

Step 6: Pending documents

How to Review What Was Purchased in Banner per Account Codes

Step 1: Enter screen FGIBDSR

Step 2: Enter the Fund code

Step 3: Enter the Org Code

Step 4: Enter 6100 in the Account code

Step 5: Next Block

Step 6: Look for the account code you would like to review

Step 7: Click on the dollar amount in the YTD Activity column or the Commitments
Column

Step 8: Choose Options

Step 9: Choose transaction detail

How to Review Budget Transfer Information

Step 1. Enter screen FGIBDST

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

Step 3. Next Block

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

Step 5. Select "Options"

Step 6. Select "Transaction Detail Information"

NOTES