I. Introduction

The Financial Accounting Management Information System (FAMIS) is the accounting system used by The Texas A&M University System. The purpose of FRS training is to provide new users with a basic overview of the Financial Accounting application within the FRS module in FAMIS.

After FAMIS log in, the first screen a user will see is the FRS Main Menu. At this point a user may enter a screen number and account number to access information directly. Entering one of the screen numbers listed on the FRS Main Menu will pull up a list of related inquiry screens.

II. Basic Account Structure

The Texas A&M University System’s basic accounting structure provides for entry of accounting transactions at the subsidiary (S/L), Support Account (SA) or General Ledger (G/L) account level. Examples of each account type with a corresponding expense/account control follows:

- General Ledger Account w/ account control
  - 027100-1100
- Subsidiary Ledger Account w/ expense object code
  - 271100-5010
- Subsidiary Ledger/Support Account/expense object code
  - 271100-10000-5010

When viewing an S/L account number, we can identify State accounts by sight as they will start with 1xxxxxx, or 21xxxx, or 22xxxx.

III. General Ledger Accounts

General Ledger (G/L) accounts always start with a zero. G/L accounts are often referred to as balance sheet accounts. As accounting transactions are created at the S/L or S/A level an indirect transaction is generated at the G/L level.

IV. Subsidiary Ledger Accounts

Subsidiary Ledger (S/L) accounts always start with a non-zero number. As a management tool, a balanced S/L account assists in determining how much budget is available to meet current and future expenditure needs. Within an S/L account, expenses are broken down by expenditure codes based on the type of expenditure. The Bottom Line Budget Available (BBA) is calculated by deducting year-to-date expenditures and encumbrances from the Beginning/Current Budget, as found on the last line of information on screen 019.
V. Support Accounts

Support Accounts (S/A) are created at the departmental level, and are a further subdivision of S/L accounts. Support accounts provide a more focused level of detail than an S/L. As an example Support Accounts could be established for individuals within a department to track expenditures specific to that person. The decision to use support accounting is made jointly between the department and SOBA.

VI. Revenue/Expense/Object Codes/Account Controls

The master list of revenue and expense object codes is maintained by the System Office of Budgets and Accounting and can be found on the SOBA homepage at http://sago.tamu.edu/soba or by viewing screen 806 within FAMIS.

It is important to note that all revenue object codes begin with a zero and range from 0001 to 0999. Expense object codes begin at 1000 and end at 8999. Revenue and expense object codes are used by both S/L’s and S/A’s.

Account controls range from 1000 to 5999 and are only used by G/L accounts. Account controls and their descriptions can be found on screen 805 in FAMIS.

VII. Account Attributes

Account attributes are non-dollar information associated with a FAMIS account. Should the FAMIS user require such information, the following is available for both G/L’s (Screens 002 & 004) and S/L’s 006 & 008): responsible department, responsible person, funding source, and default bank.
FAMIS Quick Reference Guide

Screen: 029 Account Search
006 S/L Account Attribute Information
019 S/L Budget Detail
023 S/L Account - All transactions posted for current fiscal year
046 S/L Account – All transactions posted for a specific month
047 S/L Transaction Inquiry on Reference Number 2 or 4
048 S/L Transaction Inquiry by Account/Subcode/Month

Screen: 002 G/L Account Attribute Information
018 G/L Cash Detail
023 G/L Account - All Transactions posted for current FY (Direct/Indirect)
046 G/L Account – All direct transactions posted for a specific month

Screen: 168 Shows information for a specific voucher payment– use FAMIS Voucher number
169 Voucher Line Item Inquiry – use FAMIS voucher number and line item number from screen 168
163 Shows all vouchers paid for a particular S/L Account number.
162 Shows all payments made to a specific vendor. Can specify all S/L accounts or only one. Can change FY for previous fiscal year inquiries.

Screen 168 Status: OUT – Voucher has been approved and entered into FAMIS same day of inquiry or vendor is on “HOLD”.
CYCL – Check has been printed, will be out in outgoing mail same day of inquiry.
PAID – Check number and check date are posted to voucher information.
RECN – Voucher (not check) has completed full cycle and will post as reconciled once month-end has been processed.

Screen: 101 To look up a vendor by its identification number.
102 To look up a vendor by the vendor’s name.
103 Vendor’s name and address shown. Vendors may have more than one address, it is important to view screens 101 & 102 and press the F10 key when on screen 101 to verify that you are looking at the correct vendor.

Screen: 805 GL Account Control Descriptions
806 SL Subcode Description
Screen 021: Encumbrances/Open Commitments - Money pulled from budget to reserve for future expenditures.

Note: The above-mentioned screens are not all inclusive of available FAMIS screens. Additional FAMIS screens can be found at the FRS main menu, and can be accessed by typing the command ie, M01, M02, etc. on the action line and pressing enter.
# The Texas A&M University System

<table>
<thead>
<tr>
<th>Member</th>
<th>Campus Code</th>
<th>State Agency No.</th>
</tr>
</thead>
<tbody>
<tr>
<td>System Administrative and General Offices</td>
<td>01</td>
<td>710</td>
</tr>
<tr>
<td>Texas A&amp;M University</td>
<td>02</td>
<td>711</td>
</tr>
<tr>
<td>Tarleton State University</td>
<td>04</td>
<td>713</td>
</tr>
<tr>
<td>Prairie View A&amp;M University</td>
<td>05</td>
<td>715</td>
</tr>
<tr>
<td>Texas Agricultural Experiment Station</td>
<td>06</td>
<td>556</td>
</tr>
<tr>
<td>Texas Cooperative Extension</td>
<td>07</td>
<td>555</td>
</tr>
<tr>
<td>Texas Engineering Experiment Station</td>
<td>08</td>
<td>712</td>
</tr>
<tr>
<td>Texas Engineering Extension Service</td>
<td>09</td>
<td>716</td>
</tr>
<tr>
<td>Texas A&amp;M University at Galveston</td>
<td>10</td>
<td>718</td>
</tr>
<tr>
<td>Texas Forest Service</td>
<td>11</td>
<td>576</td>
</tr>
<tr>
<td>Texas Transportation Institute</td>
<td>12</td>
<td>727</td>
</tr>
<tr>
<td>Texas A&amp;M University – Corpus Christi</td>
<td>15</td>
<td>760</td>
</tr>
<tr>
<td>Texas A&amp;M International University</td>
<td>16</td>
<td>761</td>
</tr>
<tr>
<td>Texas A&amp;M University – Kingsville</td>
<td>17</td>
<td>732</td>
</tr>
<tr>
<td>West Texas A&amp;M University</td>
<td>18</td>
<td>757</td>
</tr>
<tr>
<td>Texas Veterinary Medical Diagnostic Lab</td>
<td>20</td>
<td>557</td>
</tr>
<tr>
<td>Texas A&amp;M University – Commerce</td>
<td>21</td>
<td>751</td>
</tr>
<tr>
<td>Texas A&amp;M University – Texarkana</td>
<td>22</td>
<td>764</td>
</tr>
<tr>
<td>Texas A&amp;M University System Health Science Center</td>
<td>23</td>
<td>709</td>
</tr>
</tbody>
</table>