FAMIS

BASIC CONCEPTS CLASS

FINANCIAL ACCOUNTING

April 2009

FAMIS Basic Concepts - Financial Accounting

INTRODUCTION

The purpose of this manual is to prepare you to utilize information in the Financial Accounting Management Information System (FAMIS). FAMIS is an accounting system that responds to financial regulations applicable to educational institutions. All applications access a common database that allows different users to access identical information.

By utilizing the information and guidelines contained in this manual, a user should be able to access information in FAMIS, create accounts, process dollar data, post dollar transactions, and add attributes to an account.

The FAMIS User Manuals are in a constant state of revision, due to screen updates, changes in procedures, or any one of a multitude of reasons. If you would like to make suggestions or call attention to errors, please contact us at (979) 458-6464, or copy the page with the error, note the correction or suggestion and send it to:

College Station based: The Texas A&M University System
FAMIS Services
1144 TAMU
College Station, TX 77843-1144

Non-College Station based: The Texas A&M University System
FAMIS Services
A&M System Building, Suite 2180
200 Technology Way
College Station, TX 77845-3424

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SESSION I

LOGON AND NAVIGATION

PURPOSE

To describe the Logon procedure and how to navigate through the FAMIS screens and modules.

OBJECTIVES

Logon to FAMIS

Define basic FAMIS terminology

Specify format of real-time screen

Explain Action/Context Line fields

Describe two kinds of HELP

Explain security capabilities for an account

Indicate screens for adding GL/SL accounts

Logging On and Off Quick Reference

NAVIGATION INSTRUCTIONS

Listed below are General instructions that will make your job easier as you use FAMIS to input or view financial information. Becoming familiar with the information in this reference will make your navigation in FAMIS more efficient.

HUMMINGBIRD EMULATION SOFTWARE

This is the terminal emulation software that allows users to connect their computer to mainframe systems such as FAMIS and BPP. A useful component to this software is Hummingbird FTP, which allows users to accomplish secure data file transfers. All FAMIS terminal transmission is required to be encrypted for security reasons.

Hummingbird software is available from SELL at Texas A&M University. Information is available on their website: http://cis.tamu.edu/customer-sales/sell/hummingbird.php.

Instructions for obtaining the Hummingbird emulation software, and installation, can be found on the home page of our FAMIS website (http://tamus.edu/offices/famis) at the bottom of the page under "FAMIS Connection".

Once you have the software installed, the following changes will allow you to Cut/Paste on the mainframe screens. Make these changes to the Session Profile settings.

1. On the Hummingbird application window menu bar, click on "Options", and then select "Session Properties" from the drop down menu.

NAVIGATION INSTRUCTIONS

HUMMINGBIRD EMULATION SOFTWARE (cont'd)

2. In the left "Categories" panel, click on the "+" symbol to the left of "Edit", and then click on Cut/Copy. In the Cut/Copy tab window, make sure "Auto copy selected text" is checked.

3. In the same Edit folder, click on "Paste" and for the "Paste mode:" select "Overlay Block Mode".

4. Click on OK to save your session changes.

NAVIGATION INSTRUCTIONS

3270 EMULATION KEYS

Special keys and key combinations must be used when working with the 3270 mainframe FAMIS Screens. These keys are known as 3270 emulation keys and may be defined differently by each 3270 terminal or PC emulation software that you are using. Contact your computer support person if you do not know how to identify the following keys on your computer.

PF Keys

When a key is listed as **PFn**, PF represents Program Function. Many PCs use the function keys labeled **Fn** for these PF keys. Others have special combinations of keys to represent the PF keys, for example, a combination of the ALT key and the number 1 will represent the PF1 key.

At the bottom of the FAMIS screens, there are PF keys listed that can assist in the use of the screen. For example, on Screen 104, Voucher Create, the bottom of the screen shows the PF10 with the word 'Desc' under it. This means that by pressing the PF10 key, a longer description may be entered.

TAB and BACKTAB Keys

Use the **TAB** and **BACKTAB** keys on a 3270 terminal to move from field to field. This will position the cursor at the start of each field. Most PCs have a key labeled TAB, while the BACKTAB is a combination of the SHIFT/TAB keys.

Using the arrow keys, instead of the TAB keys, to move around the screen may lock the computer keyboard. Use the RESET key, then the TAB key, to position the cursor and unlock the keyboard.

CLEAR Key

The **CLEAR** key on many PC keyboards is the **PAUSE** key. This key is often used to clear, or refresh, the screen before typing.

RESET Key

After pressing <ENTER> to process data information, note the status bar at the bottom of the screen. When the system is processing information, the symbol '**X ( )**' or ⌛ will appear. You cannot enter additional information until the system is finished processing. If any other symbols appear, press your **RESET** key -- often the **ESCAPE** key on a PC.

ERASE END OF FIELD Key

To erase all the information in a field with one stroke, the **ERASE EOF** key on a 3270 keyboard is helpful. For example, a vendor name is held in context when moving from screen to screen. To change to a different vendor, use this key and the current vendor name in the Action Line will be removed. Now the new vendor name can be input. On most PCs, the correct key to use is the **END** key on the numeric keypad.

NAVIGATION INSTRUCTIONS

HOME Key

From anywhere on the screen, the most efficient way to take the cursor back to the Screen: field on the Action Line is by pressing certain keys. For the 3270 terminals, the correct combination is the **ALT/RULE** keys. On most PCs, the **HOME** key on the numeric keypad will work.

USING FAMIS NAVIGATION

ACTION LINE/CONTEXT

The **Action Line** is usually the first line of information on each screen. The screen field is used to navigate from screen to screen by entering the number of the screen desired. Fields such as screen, vendor, voucher number, and account are found on the Action Line.

Data that is entered on the Action Line will be carried in 'context' from screen to screen until changed. For example, if the GL account number 032365 is entered on the Action Line, that account will be carried in 'context' until the user keys a different account in the field.

The <**ENTER**> key <u>must</u> be pressed after entering **Action Line** data. If a user does not follow this step, all information entered on the screen may be lost and must be re-entered. After pressing <ENTER>, a message will be given at the top of the screen asking for modifications or providing further processing instructions.

```
 002 GL 6 Digit                                      03/30/09 13:53
                                                     FY 2009 CC 02
    Screen: ___  Account: 010100 ____        ED & GEN INCOME-TUITION

    Account Title: ED & GEN INCOME-TUITION_____
    Resp Person: 5uuuuuuu4  CHANCE, CHASE C        Old Acct: NA_____
    Year-end Process: F   Reclassify: _  Reporting Group: __  Aux Code: ___
     AFR Fund Group: 10  Fund Group: FG  Sub Fund Group:      Sub-Sub: __
          Function: __
      Default Bank: 06000  Override: Y      SL Mapped Count: 22
    Alternate Banks: ***** _____ _____ _____ _____     Security: _____

                    Dept    S-Dept Exec Div  Coll Mail Cd Stmt
           Primary: REV__   _____   UN   AD       C6000    N
         Secondary: VTEA_   _____   AA   CD   VM  C4457    N

       Fund Source: __ _____
        Long Title: EDUCATIONAL AND GENERAL INCOME - TUITION
                    _____
    Account Letter: Y   Setup Date: 08/26/1991

 Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
        Hmenu Help  EHelp       Next
```

NAVIGATION INSTRUCTIONS

USING FAMIS NAVIGATION (cont'd)

MESSAGE LINE
The line above the Action Line is used to display messages to the user. These messages may be processing messages, such as the one below, or error messages, such as 'F6120 Insufficient BBA for encumbrances'.

```
➔    F6537 Please enter a valid six digit GL account
      002 GL 6 Digit                                    11/07/97 11:26
```

SCROLLING THROUGH DATA

Pressing the <**ENTER**> key will scroll through information listed on a screen. On some screens, there are PF keys to use to scroll forward, backward, left and right. These PF keys are displayed at the bottom on the screens with that function.

ESCAPING FROM A POP-UP WINDOW
When in a pop-up window, pressing **PF4** will usually take you back to the original screen. *Please Note:* There are a few screens when pressing <ENTER> will take you back to the original screen..

HELP
HELP functions are available for many screen fields in FAMIS. Placing a '**?**' in the blank beside the desired field and hitting <ENTER> will access a pop-up window with specified field information. Another way is to place your cursor in the desired field and press the **F2** key.

To get out of the HELP function, either select a value and press <ENTER> or hit the **PF4** key. The distinction on which key to use will normally be designated in the pop-up window (EX: **PF4** = Exit).

NAVIGATION INSTRUCTIONS

FIELD HELP USING THE F2 PROGRAM FUNCTION KEY

On selected fields, additional information can be displayed using the F2 program function key. This HELP information is accessed by moving the cursor to the field in question and pressing the F2 Key. This is especially useful if you do not have update inquiry to the screen.

Screen 002 - GL 6 Digit

```
 002 GL 6 Digit                                          03/30/09 13:53
                                                         FY 2009 CC 02
  Screen: ___ Account: 010100 ____           ED & GEN INCOME-TUITION

  Account Title: ED & GEN INCOME-TUITION_____
  Resp Person: 5uuuuuuu4  CHANCE, CHASE C          Old Acct: NA_____
  Year-end Process: F   Reclassify: _  Reporting Group: __  Aux Code: ___
    AFR Fund Group: 10  Fund Group: FG  Sub Fund Group:      Sub-Sub: __
           Function: __
     Default Bank: 06000  Override: Y     SL Mapped Count: 22
  Alternate Banks: *****  _____  _____  _____  _____    Security: _____

                   Dept    S-Dept Exec Div  Coll Mail Cd Stmt
          Primary: REV__    _____   UN   AD        C6000    N
        Secondary: VTEA_    _____   AA   CD    VM  C4457    N

      Fund Source: __  _____
       Long Title: EDUCATIONAL AND GENERAL INCOME - TUITION
                   _____
    Account Letter: Y   Setup Date: 08/26/1991

 Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
        Hmenu Help  EHelp        Next
```

A help screen may appear first describing the field. Press <ENTER> to display the valid values for the field.

```
  Flag to indicate what action to take with balance at year end.
```

```
 +------------------------------------------------------------------+
 |                                                                  |
 |              *** D I C T I O N A R Y - H E L P ***               |
 |                                                                  |
 |  VALUES                          MEANING                         |
 |  ------------------------------  --------------------------      |
 |  F                               Fiscal Year                     |
 |  P                               Project Year                    |
 |  E                               Encumbrance Only (SL's only)    |
 |  T                               Transfer BBA (SL's Only)        |
 |  D                               BBA to Different account (SL)   |
 |                                                                  |
 |                                                                  |
 |                                                                  |
 |                                                                  |
 |                                                                  |
 |  Rule : IAFRS-FG-FS-YY-END-PROC        Default value is:         |
 |  View : IAFRS-GENERAL-SUBSIDIARY-LEDGER                          |
 |  Field: FG-FS-YY-END-PROC                                        |
 |                                                                  |
 |  PF1=Menu PF4=Exit                                               |
 +------------------------------------------------------------------+
```
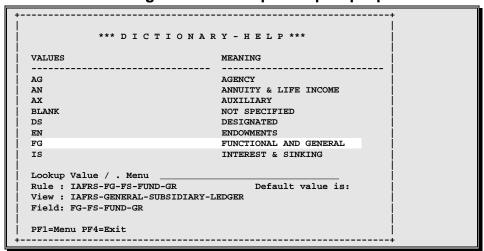
QUESTION MARK (?) HELP

FAMIS also provides information about selected fields through the Question Mark (?) Help facility. This HELP information may be accessed by typing a question mark (?) in the field in question and pressing the <ENTER> key.

A pop-up window displays the valid values for the field. Type an 'X' next to the desired value to 'pass' the value to the main screen. You need to press enter again to save the chosen value. This is the **Passback Feature of '?' Help**.

Screen 2 - GL 6 Digit

```
 002 GL 6 Digit                                           03/30/09 14:02
                                                          FY 2009 CC 02
   Screen: ___  Account: 010100 ____          ED & GEN INCOME-TUITION

   Account Title: ED & GEN INCOME-TUITION_____
   Resp Person: 5uuuuuuu4  CHANCE, CHASE C          Old Acct: NA_____
   Year-end Process: F   Reclassify: _  Reporting Group: __  Aux Code: ___
    AFR Fund Group: 10  Fund Group: FG  Sub Fund Group:      Sub-Sub: __
          Function: __
     Default Bank: 06000  Override: Y       SL Mapped Count: 22
   Alternate Banks: *****  _____  _____  _____  _____     Security: _____

                   Dept    S-Dept Exec Div  Coll Mail Cd Stmt
           Primary: REV__   _____   UN   AD       C6000    N
         Secondary: VTEA_   _____   AA   CD   VM  C4457    N

       Fund Source: __  _____
        Long Title: EDUCATIONAL AND GENERAL INCOME - TUITION
                    _____
    Account Letter: Y   Setup Date: 08/26/1991

 Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
       Hmenu Help  EHelp       Next
```

Screen 2 - GL 6 Digit - Fund Group ?-Help Pop-Up Window

```
 +------------------------------------------------------------------+
 |                                                                  |
 |            *** D I C T I O N A R Y - H E L P ***                  |
 |                                                                  |
 |   VALUES                          MEANING                        |
 |   ------------------------------  ----------------------------   |
 |   AG                              AGENCY                         |
 |   AN                              ANNUITY & LIFE INCOME          |
 |   AX                              AUXILIARY                      |
 |   BLANK                           NOT SPECIFIED                  |
 |   DS                              DESIGNATED                     |
 |   EN                              ENDOWMENTS                     |
 |   FG                              FUNCTIONAL AND GENERAL         |
 |   IS                              INTEREST & SINKING             |
 |                                                                  |
 |   Lookup Value / . Menu  _____        |
 |   Rule : IAFRS-FG-FS-FUND-GR              Default value is:      |
 |   View : IAFRS-GENERAL-SUBSIDIARY-LEDGER                         |
 |   Field: FG-FS-FUND-GR                                           |
 |                                                                  |
 |   PF1=Menu PF4=Exit                                              |
 +------------------------------------------------------------------+
```

FAMIS Help Summary Sheet
&
FAMIS Screens Quick Reference

Basic Concepts
FAMIS Security

DEFINITION

Mechanism to control access by allowing or restricting account access by comparing user security authorization to account number attribute values.

PURPOSE

To restrict or allow user access to specific TAMUS Members, specific functions (update vs. inquiry), and specific GL/SL accounts.

SECURITY LEVELS OF AUTHORIZATION

- Campus Code   02, 06, etc.

- Module   SPR, FRS, FFX, AFR, GCP

- Screen   Update vs. Inquiry

- Entity   School
                     Department
                     Executive level
                     Division
                     Subdepartment
                     Fund group
                     Purpose
                     User-defined security code

Logon & Navigation Quiz (1)

SESSION II

CHART OF ACCOUNTS

PURPOSE

To understand the concept of 'Account' in FAMIS.

OBJECTIVES

Define terminology

Name two types of information on an account

Give examples of attribute data

Identify FAMIS accounts
General Ledger   - GL
Subsidiary Ledger   - SL
Support Account   - SA

Subcodes: Account Controls, Object Codes

Learn the relationship of GL to SL; Map Codes

Account & Account ID

DEFINITION OF ACCOUNT
Functional unit established for a specific purpose and follows NACUBO definition.

PURPOSE
To record and monitor the financial activity for a functional unit.

TYPES

GL   General Ledger
SL   Subsidiary Ledger
SA   Support Account

Examples of SL:

Account: Chemistry Department Administration
    Purpose: To record administrative costs for the Chemistry Department.
    Functional Unit: Of Instruction

Account: Highway Planning & Operations
    Purpose: To record financials for a project.
    Functional Unit: Contract

DEFINITION OF ACCOUNT ID
A six digit or eleven digit number representing the functional unit.

PURPOSE
To uniquely identify an account.

Examples: (from TAMU)

012000	General Administration
133502	Chemistry Department
200230	University Police
271300	FMO (Financial Management Operations
4111001-00000	DOE-Cyclotron Based Nuclear Science
4111001-10000	DOE-Cyclotron Based -Equipment

Subcode

DEFINITION

Four digits appended to the account ID.

PURPOSE

To identify attributes and dollar records within an account. To record dollar transactions at the subcode level.

TYPES

Subcode is a generic term for the 4-digit number following the Account ID.

Account Controls   General Ledger accounts
Object Codes   Subsidiary Ledger accounts

Since the GL provides *Balance Sheet* information, the subcodes provide Asset, Liability, and Fund Balance designations. These subcodes are called Account Controls.

The SL provides a breakdown of Income and Expenses, so the subcodes provide detailed expense/revenue designations. These are called Object Codes.

Example:

Screen 48 provides information for an SL Account and Object Code by Month.

In the example below, Object Code "4010" is used show transactions related to "Supplies – Office General" (see Screen 806).

Screen 48 - Transaction Inquiry by Account / Subcode / Month

```
   048 Transaction Inquiry by Account/Subcode/Month              04/22/09 14:31
                        FMO                                       FY 2009 CC 02
   Screen: ___  Account: 271300 4010  Month: 3_  Direct/Indirect: D
                        Display Ref: 2  Bank Option: N  Ref: _____
   Sbcd TC   Ref 2  Date  Description          Amount       I BatRef Offset Acct
   ---- --- ------- ----- ----------------- --------------- - ------ -----------
   4010 061 S058262 03/27 STORES                  2,052.89    PURS01 270260 0523
   4010 061 S058263 03/27 STORES                    129.55    PURS01 270260 0523
   4010 061 S058264 03/27 STORES                  1,096.84    PURS01 270260 0523
   4010 061 S058265 03/27 STORES                     24.98    PURS01 270260 0523
   4010 06A Y373740 03/31 WAL-MAR-Sympathy C         15.84  N PCC001 011160 1615
   4010 06A Y374289 03/31 WM SUPE-Credit for          6.44- N PCC001 011160 1615
   4010 06A Y374290 03/31 WAL-MAR-Binders fo         12.88  N PCC001 011160 1615




                        * End of Data for March *
   Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
```

Account Number
(10 Digit)

DEFINITION

An Account ID plus Subcode that will either be a GL account with Balance Sheet controls or an SL with budget controls and expenditure tracking.

6-digit Account ID plus 4-digit Subcode.

GL Example:

0 2 7 1 3 0 0 – 1 1 0 0
↑   ↑
Account ID Subcode
(FMO)   (Claim on Cash)

The screen below (Screen 40 GL 10 Digit Snapshot) provides dollar data at the 6-digit account and 4-digit Account Control level.

Screen 40 – GL 10 Digit Snapshot

```
 040 GL 10 Digit Snapshot                              04/22/09 14:38
                                                       FY 2009 CC 02
  Screen: ___  Account: 027130 1100        FMO
             Thru Month: 4_  April
 Flags: D F D              Description: Claim on Cash
        N N N
      FY Beginning Balance:          141,456.31

  Balance at Begin of Month:         215,445.76

       Current Month Change:           3,770.48-

       Year to Date Balance:         211,675.28

 Prior Year Curr Mon Actual:          19,463.73-

       Prior Year YTD Actual:        184,392.95

        Date Last Activity: 04/17/2009
      Last Activity Counter: 316

 Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
       Hmenu Help  EHelp
```

Account Number (10 Digit) cont'd

SL Example:

```
2 7 1 3 0 0   –   4 0 1 0
      ↑               ↑
Account ID        Subcode
(FMO)          (Supplies – Office General)
```

The screen below (Screen 41 SL 10 Digit Snapshot) provides dollar data at the 6-digit account and 4-digit object code level.

Screen 41 - SL 10 Digit Snapshot

```
 041 SL 10 Digit Snapshot                              04/22/09 14:45
                                                       FY 2009 CC 02
  Screen: ___   Account: 271300 4010        FMO
               Thru Month: 4_   April
  Flags: D F C ABR            Description: Supplies - Office General
         N N R 001                Map Code: 27130


  Original Budget:            0.00    Curr Month Act:           0.00
      ABR Budget:        19,521.98  Last Yr Curr M Act:     2,458.15
   Revised Budget:       19,521.98           YTD Act:      19,521.98
         Actuals:        19,521.98   Last Year YTD Act:    20,373.62
     Encumbrances:            0.00    Quarter 1 Act:        9,312.12
   Budget Bal Avl:            0.00    Quarter 2 Act:        6,883.32
      Past Budget:       32,276.48    Quarter 3 Act:        3,326.54
    Future Budget:            0.00    Quarter 4 Act:            0.00
  Proj Forward Bud:          0.00      Curr Mth Bud:          0.00
  Proj Forward ABR:          0.00   Curr Mth ABR Bud:         0.00
  Proj Forward Act:          0.00     Curr Year Bud:     19,521.98
  Proj Forward Enc:          0.00     Curr Year ABR:     19,521.98
  Project FYTD Act:      22,797.23  Date Last Activity: 03/31/2009
                                    Activity Counter:     40
 Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
       Hmenu Help  EHelp
```

Support Account
(15 Digit Account Number)

DEFINITION

An account below the level of the Subsidiary Ledger that has budget control and expenditure tracking. Support Accounts are summed to the Subsidiary Ledger.

6-digit SL Account ID plus 5-digit SA (Support Account) ID plus 4-digit Subcode

PURPOSE

To allow control or tracking of budgets and expenses at a level subordinate to the SL Account. The format is as follows:

A A A A A A – S A S A S – S S S S   }   AA   Account ID
   (SL ID)   (SA ID)   (Subcode)   SAS   Support Account ID
                                        SS   Subcode

Example:

The Health & Kinesiology Department has SL Account 200240 with multiple Support Accounts:

      200140-50156 Center for Sports Mgmt - Bennett
      200140-55497 Center for Sports Mgmt - Singer
      200140-58832 Center for Sports Mgmt – Hudson

1 3 0 0 1 0 - 0 0 1 2 2 - 1 1 0 0
  (SL-ID)   (SA-ID)   (Subcode)

This screen displays Support Account information for Account 200140-50156.

Screen 71 – Support Accounting 15 Digit Snapshot

```
 071 Support Accounting 15 Digit Snapshot                     04/22/09 17:44
                                                              FY 2009 CC 02
 Screen: ___   Account: 200140 50156 5761    CTR FOR SPMT--BENNETT
              Thru Month: 4_   April
 Flags: D F C ABR            Description: Computer Software - $0-4,999.99
        N N R 001


 Original Budget:              0.00     Curr Month Act:           51.50
     ABR Budget:              51.50  Last Yr Curr M Act:           0.00
  Revised Budget:             51.50     Last Year Act:           51.50
        Actuals:              51.50  Last Year YTD Act:           0.00
    Encumbrances:              0.00     Quarter 1 Act:            0.00
 Budget Bal Avl:               0.00     Quarter 2 Act:            0.00
     Past Budget:              0.00     Quarter 3 Act:            0.00
   Future Budget:              0.00     Quarter 4 Act:            0.00
 Proj Forward Bud:             0.00      Curr Mth Bud:           51.50
 Proj Forward Act:             0.00   Curr Mth ABR Bud:          51.50
 Proj Forward Enc:             0.00      Curr Year Bud:          51.50
 Proj Forward ABR:             0.00      Curr Year ABR:          51.50
 Project FYTD Act:            51.50  Date Last Activity: 04/09/2009
                                      Activity Counter:      2
 Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
        Hmenu Help  EHelp
```

General Ledger Account

DEFINITION
A collection of financial records presenting a Balance Sheet for an account.

PURPOSE
To organize the financial activity and reporting of an account into a Balance Sheet.

STRUCTURE

- General Ledger Accounts *always* begin with a zero:

    0 2 7 1 3 0   1 1 0 0
    (Account ID)   (Subcode)

- *Second* digit represents the Fund Group:

    0 **2** 7 1 3 0   1 1 0 0

    The "2" in the example above indicates this account belongs to the Fund Group "Designated".

Fund Group Assignments are defined for the GL on Screen 801.

Fund Group Assignments		Fund Group Assignments	
1	Functional & General	6	Restricted Funds
2	Designated Funds	7	Loan Funds
3	Auxiliary Funds	74xx	Endowment Funds
4	Restricted Funds	79xx	Annuity/Life Income
5	Restricted Funds	8	Plant Funds
		9	Agency Funds

Subsidiary Ledger Account

DEFINITION
A collection of financial records reflecting revenues and expenses for an account.

PURPOSE
To organize the financial activity and reporting for revenue and expense accounts.

STRUCTURE

- Subsidiary Ledger Accounts *always* begin with a non-zero numeral:

  2 7 1 3 0 0   3 3 1 0
  (Account ID)   (Subcode)

- *First* digit represents the Fund Group:

  3 7 1 3 0 1   3 3 1 0

  The "3" in the example above indicates this is an Auxiliary Fund Group account.

Fund Group Assignments are defined for the SL on Screen 802.

LEDGER ASSIGNMENTS	LEDGER ASSIGNMENTS

1   Unrestricted Income
       Revenue Ledgers
       Expense Ledgers
2   Designated Expenditures
       Des. Functional & General
       Des. Service Depts
3   Auxiliary Enterprises
4   Restricted
5   Restricted
	6 Restricted
	7 (N/A)
	8 Plant
	9 Agency

FAMIS GL and SL Chart of Accounts

Account Controls

DEFINITION
A 4-digit number representing a specific Balance Sheet line item for a GL Account.

PURPOSE
To monitor Balance Sheet information for a GL Account.

Examples:

      012000-<u>1100</u>   Claim on Cash

      012000-<u>2100</u>   Accounts Payable

ACCOUNT CONTROL	ASSIGNMENTS
0000-1099	Reserved
1100-1999	**Assets**
2000-2999	**Liabilities**
3000-3999	**Fund Balance** (only 1 fund balance per GL)
4000-4999	Fund Additions
5000-5999	Fund Deductions
6000-8999	Not used in GL
9000-9999	SL Summary Controls (system defined)

Screen 805 lists all Account Controls and descriptions. All Campuses use the Master List of Account Controls.

Screen 805 - Maintain GL Subcode Descriptions

```
  805  Maintain GL Account Control Descriptions              04/22/09 17:58
                                                             FY 2009 CC 00
   Screen: ___   Account Control: ____   View Master Campus: Y
   Func Acct                                State LBB  LAR
   Code Cntl Description                    Code Code Code Message
    _    1100 Claim on Cash_____ ____ ____ ____ _____
    _    1101 Claim on Cash - Restricted_____ ____ ____ ____ _____
    _    1110 Assets Held by SAGO-ST_____ ____ ____ ____ _____
    _    1111 Assets Held By SAGO-Short Term-Rest ____ ____ ____ _____
    _    1115 Balance in State Appropriations____ ____ ____ ____ _____
    _    1116 Balance in State Appropriations-Res ____ ____ ____ _____
    _    1120 Petty Cash - Cashier_____ ____ ____ ____ _____
    _    1121 Petty Cash - Cashier - Restricted__ ____ ____ ____ _____
    _    1125 Petty Cash - Dept Working Fund_____ ____ ____ ____ _____
    _    1126 Petty Cash - Dept Working Fd-Rest__ ____ ____ ____ _____
    _    1129 Temporary Working Fund-Restricted__ ____ ____ ____ _____
    _    1130 Temporary Working Fund_____ ____ ____ ____ _____
    _    1131 Cash - Backlog (RF Only)_____ ____ ____ ____ _____
    _    1135 Cash in State Treasury_____ ____ ____ ____ _____
    _    1136 Cash in State Treasury-Restricted__ ____ ____ ____ _____
   ********** More Data -- Press <ENTER> to View ********
  Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
        Hmenu Help  EHelp                            Dload
```

General Ledger Balance Sheet

You can view the Balance Sheet for an account on Screen 18. The Balance Sheet includes all codes from 1100 through the Fund Balance code which in this example is 3200.

Screen 18 - GL 6 Digit List

```
  018 GL 6 Digit List                                 04/22/09 18:06
                    FMO                               FY 2009 CC 02
   Screen: ___   Account: 027130 ____   Fiscal Year: 2009
              Thru Month: 4_  April
    Department: FISC    Resp Person: PARKS, PETER P       Flags: D F
                                                                 N N
  Account                        YTD          Current Month    YTD Thru
  Control     Description     Begin Balance      April          April
  ----    --------------------- -------------- --------------- ---------------
  1100  Claim on Cash            141456.31        4160.48-      211285.28
  1300  Accounts Receivable          90.00                          30.00
  2100  Accounts Payable             7.83-         245.04
  3200  Fund Bal-Designated      141538.48-       3915.44       211315.28-
  4920  Non-Mand Trn From Desig                                 312761.00-
  5920  Non-Mand Trn To Designa                                  90475.00
  9110  Un-Restricted Revenue B                                    500.00-
  9120  Un-Restricted Expense B                                 224891.10
  9130  Un-Restricted Surplus/D                                 224391.10
  9320  Revenue Sum Ledger 2                       76.00-          258.00-

       * Account Sub-total            0.00         76.00-       222544.00-
  Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
        Hmenu Help  EHelp                          DLoad Print
```

General Ledger Detail Transactions

Each transaction that posts to an Account Control is displayed on Screen 23 - Transaction Inquiry by Account. The Account Controls are listed under the Sbcd (Subcode) column.

Screen 23 - Transaction Inquiry by Account

```
   023 Transaction Inquiry by Account                  03/30/09 11:22
                    HLKN CENTER FOR SPORTS MANAGEMENT    FY 2008 CC 02
   Screen: ___   Account: 020014 ____   Ref: 2  Direct/Indirect: D
                                    Bank Option: N
  Sbcd TC   Ref 2  Date  Description       Amount      I BatRef Offset Acct
  ---- --- ------- ----- ----------------- -------------- - ------ -----------
  1100 098 BBF2007 09/01 GL BEGINNING BALAN       0.34     BBGL01 020014 2101
  1100 098 BBF2007 09/01 GL BEGINNING BALAN   5,683.99     BBGL01 020014 3200
  2100 068 5026437 10/31 JOE J*JONES            20.00- F  PVP096 200140 6340
  2100 048 5026437 11/01 JOE J*JONES            20.00  D  APC305
  2100 068 5025759 11/05 FRED F*FARMER          49.80- F  PVP099 200140 3125
  2100 068 5025759 11/05 FRED F*FARMER         344.63- F  PVP099 200140 3130
  2100 068 5025759 11/05 FRED F*FARMER         172.00- F  PVP099 200140 3210
  2100 068 5025759 11/05 FRED F*FARMER         200.00- F  PVP099 200140 5215
  2100 048 5025759 11/06 FRED F*FARMER          49.80  D  APC325
  2100 048 5025759 11/06 FRED F*FARMER         344.63  D  APC325
  2100 048 5025759 11/06 FRED F*FARMER         172.00  D  APC325
  2100 048 5025759 11/06 FRED F*FARMER         200.00  D  APC325
  2100 068 5040275 11/28 SHI GOVERNMENT SOL      37.30- F  PVP114 200140 5761
  2100 048 5040275 11/29 SHI GOVERNMENT SOL      37.30  D  APC420
                         * Continued *
  Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
           Hmenu Help  EHelp           View          DLoad Left   Right
```

System Maintained
Account Controls

Balance Sheet Data
The Account Controls below can only be posted to directly with a Beginning Balance entry on Screen 015. This is used at Implementation to load the initial entries and rarely used after that.
All other entries to these Account Controls are done with Indirect Updating when the Direct Transaction is posted.

      1100   Claim On Cash

      3FVV   Fund Balance

SL Summary Totals
These Account Controls are accumulators of the direct postings that take place at the SL accounts that are mapped to the individual General Ledger account.

      91X0   Current Year Budgets
      92X0   Future Year Budgets
      93L0   Revenue Summary
      95L0   Expense Summary
      96L0   Encumbrance Summary

Object Code

DEFINITION

A 4-digit number representing items of revenue or expense for an SL account.

PURPOSE

To classify revenue by source and expenditures by object class.

Examples:

A professor takes a trip to California for a professional development conference. She charges this to Expense Object Code – 3116 (Travel Out of State). On a voucher, it appears with the SL account as 200140-3116.
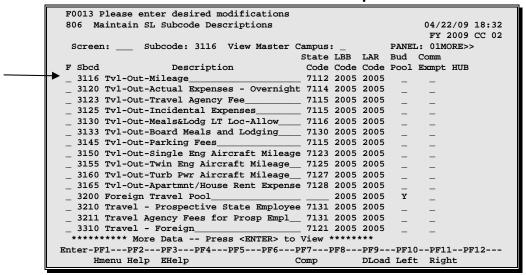
If she were to receive grant revenue from a private corporation for this particular trip, the receipt would be under Revenue Object Code – 0255 (Private Contracts and Grants). On a receipt, it would appear with the SL as 200140-0225.

Screen 806 – SL Object Code Listing

This screen displays the valid object codes for a particular campus. Each campus can request a subset of the Master Object Code Table.

Revenue Object Codes:	0001 – 0999
Expense Object Codes:	1000 – 9999

Screen 806 - Maintain SL Subcode Descriptions

```
 F0013 Please enter desired modifications
 806  Maintain SL Subcode Descriptions                       04/22/09 18:32
                                                             FY 2009 CC 02
   Screen: ___   Subcode: 3116  View Master Campus: _       PANEL: 01MORE>>
                                            State LBB  LAR  Bud  Comm
 F Sbcd          Description               Code Code Code Pool Exmpt HUB
 _ 3116 Tvl-Out-Mileage_____ 7112 2005 2005   _    _
 _ 3120 Tvl-Out-Actual Expenses - Overnight 7114 2005 2005  _    _
 _ 3123 Tvl-Out-Travel Agency Fee_____ 7115 2005 2005   _    _
 _ 3125 Tvl-Out-Incidental Expenses_____ 7115 2005 2005   _    _
 _ 3130 Tvl-Out-Meals&Lodg LT Loc-Allow___ 7116 2005 2005   _    _
 _ 3133 Tvl-Out-Board Meals and Lodging___ 7130 2005 2005   _    _
 _ 3145 Tvl-Out-Parking Fees_____ 7115 2005 2005   _    _
 _ 3150 Tvl-Out-Single Eng Aircraft Mileage 7123 2005 2005  _    _
 _ 3155 Tvl-Out-Twin Eng Aircraft Mileage__ 7125 2005 2005  _    _
 _ 3160 Tvl-Out-Turb Pwr Aircraft Mileage__ 7127 2005 2005  _    _
 _ 3165 Tvl-Out-Apartmnt/House Rent Expense 7128 2005 2005  _    _
 _ 3200 Foreign Travel Pool_____ ____ 2005 2005   Y    _
 _ 3210 Travel - Prospective State Employee 7131 2005 2005  _    _
 _ 3211 Travel Agency Fees for Prosp Empl__ 7131 2005 2005  _    _
 _ 3310 Travel - Foreign_____ 7121 2005 2005   _    _
  ********** More Data -- Press <ENTER> to View ********
 Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
       Hmenu Help  EHelp               Comp         DLoad Left  Right
```

SL Income / Expense Display - Screen 19

The Object Codes are summarized to the Object Code level on Screen 019 - SL 6 Digit List with Category Totals. There is one line for each of the Object Codes that have activity.

Screen 19 - SL 6 Digit List with Category Totals

```
 019 SL 6 Digit List with Category Totals                  04/22/09 18:43
                     HLKN CENTER FOR SPORTS MANAGEMENT        FY 2009 CC 02
  Screen: ___  Account: 200140 ____   Fiscal Year: 2009
 Thru Month: 4_  April           FY/PY/IN to Date: FY      Zero Balance: N
 Resp Person: KING, KILEY K                    Bottom Line Exclusion:
 Department: HLKN  Flags: D F B C Z G ABR           Net Dir BBA:
   Map Code: 20014        N N Y R N   001  Unprotected Available:
 Obj     Description           Budget        Actual     Encumbrances  Available
 ---- -------------------   -----------  -----------  -----------  -----------
 0001 Revenue Pool               490                                      490
 0353 Royalties-Other          14637-        14637-
 0503 Sales - Merchandise       3460-         3460-
 **** Total Revenue Pool       17608-        18098-                       490

 1000 All Expense Pool         30716                                    30716
 3110 Tvl-Out-Public Trans       200           200
 3111 Tvl-Out-Public Trans       514           514
 3116 Tvl-Out-Mileage           222           222
 3130 Tvl-Out-Meals&Lodg L       324           324
 3145 Tvl-Out-Parking Fees        28            28
 4010 Supplies - Office Ge       275-          275-
 Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
        Hmenu Help  EHelp                          DLoad Left  Right
```

SL Transaction Detail

Each transaction that posts to an Object Code is displayed on Screen 23 - Transaction Inquiry by Account. The Object Codes are listed under the Sbcd (Subcode) column.

Screen 23 - Transaction Inquiry by Account

```
  023 Transaction Inquiry by Account                        04/22/09 18:46
                     HLKN CENTER FOR SPORTS MANAGEMENT        FY 2009 CC 02
  Screen: ___  Account: 200140 3116  Ref: 2  Direct/Indirect: D
                                   Bank Option: N
  Sbcd TC   Ref 2  Date  Description          Amount      I BatRef Offset Acct
  ---- --- ------- ----- ---------------- --------------- - ------ -----------
  3116 054 E916750 02/09 GENE G*GARNER          125.40    D 0122DD
  3116 068 1067636 02/13 GENE G*GARNER          125.40    F PVP398 020014 2100
  3116 054 E919077 02/25 KATE K*KRAVITS          96.25    D 0122DD
  3116 068 1074903 03/30 KATE K*KRAVITS          96.25    F PVP428 020014 2100
  3130 054 E916750 02/09 GENE G*GARNER          103.00    D 0122DD
  3130 068 1067636 02/13 GENE G*GARNER          103.00    F PVP398 020014 2100
  3130 054 A902523 02/25 GENE G*GARNER          133.50    D 8626TH
  3130 054 E919077 02/25 KATE K*KRAVITS          47.81    D 0122DD
  3130 068 1074822 03/02 GENE G*GARNER          133.50    F PVP409 020014 2100
  3130 054 E920267 03/06 FRED F*FARMER           39.85    D 8626TH
  3130 068 1081440 03/18 FRED F*FARMER           39.85    F PVP421 020014 2100
  3130 068 1074903 03/30 KATE K*KRAVITS          47.81    F PVP428 020014 2100
  3145 054 E916750 02/09 GENE G*GARNER           14.00    D 0122DD
  3145 068 1067636 02/13 GENE G*GARNER           14.00    F PVP398 020014 2100
                            * Continued *
  Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
        Hmenu Help  EHelp              View             DLoad Left  Right
```

Attributes

DEFINITION
Non-dollar descriptive data associated with an account.

PURPOSE
- To identify characteristics of an account.

- To allow flexibility in reporting.

- To allow use of entity (value-based) security.

Examples:

Screen 2 - GL 6 Digit Account

```
  002 GL 6 Digit                                          04/23/09 12:24
                                                          FY 2009 CC 02

  Screen: ___  Account: 027130 ____            FMO

  Account Title: FMO_____
  Resp Person: 2uuuuuuu0  PARKS, PERRY P           Old Acct: _____
  Year-end Process: F   Reclassify: _  Reporting Group: __  Aux Code: ___
    AFR Fund Group: 21  Fund Group: DS  Sub Fund Group: DS   Sub-Sub: TX
          Function: 35
     Default Bank: 06000  Override: Y      SL Mapped Count: 1
  Alternate Banks: ***** _____ _____ _____ _____      Security: _____


                    Dept    S-Dept Exec Div  Coll Mail Cd Stmt
            Primary: FISC_   FMO__   FN   CO          C6000    Y
          Secondary: _____   _____                    _____    _

          Fund Source: __ _____
           Long Title: FMO_____
                       _____

    Account Letter: Y   Setup Date: 03/02/2006

 Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
       Hmenu Help  EHelp      Next
```

Screen 6 - SL 6 Digit Account

```
  006 SL 6 Digit Account (FSA)                            04/23/09 12:23
                                                          FY 2009 CC 02
  Screen: ___   Account: 271300 ____ FMO

  Account Title: FMO_____  SA create enable: Y
  Resp Person: 2uuuuuuu0  PARKS, PERRY P          Old Acct: _____
        ABR Rule: 001     Map Code: 27130 Reporting Group: __
  Bottom Line Cntl: Y Deflt Cat Cntl: R   Deflt Cat Tol Pct: _____
    AFR Fund Group: 21     Fund Group: DS     Sub Fund Group: DS  Sub-Sub: TX
  Year-End Process: E   Year-End Acct: _____    Function: 35  Sub-Fun: __
      Default Bank: 06000    Override: Y   Proj FYTD End Mo: 08 Aux Code: ___
   Alternate Banks: ***** _____ _____ _____ _____     Security: _____
       State Funds: _    Appropriated: _           ----SA Transactions---
          Dept   S-Dept Exec Div  Coll Mail Cd Stmt       Budget  Actual
   Primary: FISC_  FMO__   FN   CO         C6000    Y   Expense: B     B
  Secondary: _____  _____                  _____   _   Revenue: B     B

          Fund Source: __ _____
           Long Title: FMO_____
                       _____

    Account Letter: _   Setup Date: 03/02/2006    TRS/ORP Exempt: _
 Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
          Hmenu Help  EHelp      Next  CAcct CProj          Left  Right
```

Dollar Data

DEFINITION

Dollar amounts posted to an account.

PURPOSE

To report the financial transactions for an account.

Examples :

Screen 23 GL Transactions

```
   023 Transaction Inquiry by Account                      04/23/09 12:26
                       FMO                                 FY 2009 CC 02
   Screen: ___   Account: 027130 ____   Ref: 2  Direct/Indirect: D
                                       Bank Option: N
 Sbcd TC   Ref 2  Date  Description          Amount      I BatRef Offset Acct
 ---- --- ------- ----- ----------------- --------------- - ------ -----------
 1100 098 BBF2008 09/01 GL BEGINNING BALAN          90.00-   BBGL01 027130 1300
 1100 098 BBF2008 09/01 GL BEGINNING BALAN           7.83    BBGL01 027130 2100
 1100 098 BBF2008 09/01 GL BEGINNING BALAN     141,538.48    BBGL01 027130 3200
 1300 062 5009012 09/22 SALLY SHORE                 30.00-   ARP312 001017 1610
 1300 098 BBF2008 09/01 GL BEGINNING BALAN          90.00    BBGL01 027130 1100
 1300 065 G071315 09/30 AFFECTIONATELLY CA          30.00-   ARX808 271300 0714
 1300 065 5157558 10/31 RANDY REYNOLDS             30.00    ARX884 271300 0714
 1300 062 5157558 11/05 RANDY REYNOLDS             30.00-   OSP312 001017 1610
 1300 065 A125806 01/31 ANDERSON-SHIRO HIG        666.66    ARX812 271300 6335
 1300 062 A125806 02/24 MITCH M MICHAELS          666.66-   OSP057 001017 1610
 2100 048 5167489 09/09 COMPTROLLER OF PUB           5.26  D APC043
 2100 048 5167490 09/09 COMPTROLLER OF PUB           2.57  D APC043
 2100 068 1000088 09/09 NEOPOST LEASING           588.99- P PVP296 271300 5811
 2100 048 1000088 09/10 NEOPOST LEASING           588.99  D APC051
                          * Continued *
 Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
        Hmenu Help  EHelp               View               DLoad Left  Right
```

Screen 23 SL Transactions

```
   023 Transaction Inquiry by Account                      04/23/09 12:28
                       FMO                                 FY 2009 CC 02
   Screen: ___   Account: 271300 ____   Ref: 2  Direct/Indirect: D
                                       Bank Option: N
 Sbcd TC   Ref 2  Date  Description          Amount      I BatRef Offset Acct
 ---- --- ------- ----- ----------------- --------------- - ------ -----------
 0001 020 BUD0809 09/01 SALES & SERVICE           500.00- C BBUD01
 0513 061 0013593 03/18 CORE IPAY 20090770        114.00-   OSJ082 001004 1610
 0513 061 0013594 03/18 CORE IPAY 20090770         38.00-   OSJ082 001004 1610
 0513 061 0013900 04/03 CORE IPAY 20090930         76.00-   OSJ107 001004 1610
 0714 061 1850042 09/30 VDD8223 NSF FEE-SE         30.00-   IDC809 216860 0714
 0714 065 G071315 09/30 AFFECTIONATELLY CA         30.00    ARX808 027130 1300
 0714 065 5157558 10/31 RANDY REYNOLDS             30.00-   ARX884 027130 1300
 1000 020 BUD0809 09/01 SAL NON-FACULTY        119,309.00 D BBUD01
 1000 020 BUD0809 09/01 MAINT + REPAIRS         14,650.00 D BBUD01
 1000 020 BUD0809 09/01 SUPPLIES+MATERIALS      50,000.00 D BBUD01
 1000 027 BBF2008 09/01 RESERVE FOR ENCUMB       1,624.00 D BBFE01
 1000 027 BBF2008 09/01 RESERVE FOR ENCUMB         481.10 D BBFE01
 1005 020 BUD0809 09/01 UNALL SAL NON-FACU      38,827.00 D BBUD01
 1105 051 EPA0901 09/01 EPA SUMMARY ADJUST     119,309.00 D EPA001
                          * Continued *
 Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
        Hmenu Help  EHelp               View               DLoad Left  Right
```

AFR Chart of Accounts
&
Sub Fund Values

GL/SL
Relationship

DEFINITION
User-defined structures relating SL revenue/expense accounts to GL balance sheet accounts.

PURPOSE
To automate updating of the balance sheet when transactions are posted to an SL account.

TYPES

1 GL Account   ➔   Many SL Accounts

1 GL Account   ➔   1 SL Account

1 GL Account   ➔   No SL Account

Screen 39 – GL Mapped SLs

```
   039 GL Mapped SLs                                      04/20/09 11:20
                                                          FY 2009 CC 02
    Screen: ___   Account: 010013

 Sel   GL     SL           Description        Dept  SDept Responsible Person
  _   010100         ED & GEN INCOME-TUITION    REV        CASWELL, CARLA C
  _          101000 LABORATORY FEES - FALL & SPR REV       CASWELL, CARLA C
  _          101001 LABORATORY FEES - SUMMER SEM REV       CASWELL, CARLA C
  _          101002 STATE MINIMUM TUITION-FALL-R REV       CASWELL, CARLA C
  _          101003 STATE MINIMUM TUITION-FALL-N REV       CASWELL, CARLA C
  _          101004 STATE MINIMUM TUITION-SPRING REV       CASWELL, CARLA C
  _          101005 STATE MINIMUM TUITION-SPRING REV       CASWELL, CARLA C
  _          101006 STATE MINIMUM TUITION-SUMMER REV       CASWELL, CARLA C
  _          101007 STATE MINIMUM TUITION-SUMMER REV       CASWELL, CARLA C
  _          101011 STATE MINIMUM TUITION-VET-RE REV       CASWELL, CARLA C
  _          101012 STATE MINIMUM TUITION-VET-NO REV       CASWELL, CARLA C
  _          101013 TUITION SET ASIDE            REV       CASWELL, CARLA C
  _          101016 LAB FEES - VET MEDICINE      REV       CASWELL, CARLA C
  _          101017 GRADUATE TUITION DIFFERENTIA REV       CASWELL, CARLA C
  _          101020 TUITION & WAIVERS - FALL (60 AFR       GASTON, GORDON G
     GL selection proceeds to Screen 2 & SL selection proceeds to Screen 6
 Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
       Hmenu Help  EHelp
```

```
   039 GL Mapped SLs                                      04/23/09 12:32
                                                          FY 2009 CC 02
    Screen: ___   Account: 027130

 Sel   GL     SL           Description        Dept  SDept Responsible Person
  _   027130         FMO                        FISC  FMO   PARKS, PERRY P
  _          271300 FMO                         FISC  FMO   PARKS, PERRY P
  _   027131         FACULTY WORKSTATION ALLOCATI GALV  ADAA  MATHERS, MORRIS M
  _          271310 FACULTY WORKSTATION ALLOCATI GALV  ADAA  MATHERS, MORRIS M
  _   027132         PURCHASED UTILITIES          VPFN        PARKS, PERRY P
  _          271320 PURCHASED UTILITIES          VPFN        PARKS, PERRY P
  _   027133         MARKETING & COMMUNICATIONS   VPMC        CARSON, CHARLES C
  _          271330 MARKETING & COMMUNICATIONS   VPMC        CARSON, CHARLES C
  _   027134         INSTITUTIONAL STUDIES AND PL OISP        DANIELS, DONNA D
  _          271340 INSTITUTIONAL STUDIES AND PL OISP        DANIELS, DONNA D
```

Map Code
Indirect Updating

DEFINITION

Five-digit attribute code attached to an SL account indicating the GL fund to which it relates.

PURPOSE

To define the relationship of SL accounts to GL accounts. Used for indirect updating of the GL account.

FORMAT

General Ledger   0027130

Subsidiary Ledger   271300

        Required attribute - Map Code = 027130

Screen 6 – SL 6 Digit Account

```
 006 SL 6 Digit Account (FSA)                         04/23/09 12:23
                                                      FY 2009 CC 02
 Screen: ___  Account: 271300 ____ FMO

 Account Title: FMO_____     SA create enable: Y
 Resp Person: 2uuuuuuu0 PARKS, PERRY P          Old Acct: _____
      ABR Rule: 001     Map Code: 27130 Reporting Group: __
 Bottom Line Cntl: Y Deflt Cat Cntl: R   Deflt Cat Tol Pct: _____
   AFR Fund Group: 21     Fund Group: DS     Sub Fund Group: DS  Sub-Sub: TX
 Year-End Process: E   Year-End Acct: _____    Function: 35  Sub-Fun: __
   Default Bank: 06000    Override: Y   Proj FYTD End Mo: 08 Aux Code: ___
 Alternate Banks: ***** _____ _____ _____ _____    Security: _____
        State Funds: _    Appropriated: _       ----SA Transactions---
          Dept    S-Dept Exec Div  Coll Mail Cd Stmt     Budget  Actual
 Primary: FISC_    FMO__  FN  CO        C6000    Y   Expense: B      B
 Secondary: _____  _____              _____   _  Revenue: B      B

        Fund Source: __ _____
         Long Title: FMO_____
                     _____
   Account Letter: _   Setup Date: 03/02/2006   TRS/ORP Exempt: _
 Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
          Hmenu Help  EHelp      Next  CAcct CProj         Left  Right
```

INDIRECT TRANSACTIONS

Indirect Updating is the automatic posting of real dollar activity to a GL Balance Sheet account. This simplifies input and keeps the accounting records in balance.

Accounts are indirectly updated using the GL/SL relationship defined by the Map Code on each SL.

The 9000 series of FAMIS-defined account controls keep summary totals of SL activity within each mapped GL.

Screen 805 – Maintain GL Account Control Descriptions

```
 805  Maintain GL Account Control Descriptions              03/30/09 11:41
                                                            FY 2008 CC 02
    Screen: ___   Account Control: 9310  View Master Campus: _
    Func Acct                                 State LBB  LAR
    Code Cntl Description                      Code Code Code Message
      _   9310 Revenue Sum Ledger 1_____ ____ ____ ____ _____
      _   9320 Revenue Sum Ledger 2_____ ____ ____ ____ _____
      _   9330 Revenue Sum Ledger 3_____ ____ ____ ____ _____
      _   9340 Revenue Sum Ledger 4_____ ____ ____ ____ _____
      _   9350 Revenue Sum Ledger 5_____ ____ ____ ____ _____
      _   9360 Revenue Sum Ledger 6_____ ____ ____ ____ _____
      _   9370 Revenue Sum Ledger 7_____ ____ ____ ____ _____
      _   9380 Revenue Sum Ledger 8_____ ____ ____ ____ _____
      _   9390 Revenue Sum Ledger 9_____ ____ ____ ____ _____
      _   9510 Expense Sum Ledger 1_____ ____ ____ ____ _____
      _   9520 Expense Sum Ledger 2_____ ____ ____ ____ _____
      _   9530 Expense Sum Ledger 3_____ ____ ____ ____ _____
      _   9540 Expense Sum Ledger 4_____ ____ ____ ____ _____
      _   9550 Expense Sum Ledger 5_____ ____ ____ ____ _____
      _   9560 Expense Sum Ledger 6_____ ____ ____ ____ _____
    ********** More Data -- Press <ENTER> to View ********
  Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
        Hmenu Help  EHelp                          Dload
```

Some Basic Concepts

FILE

DEFINITION
Set of related information

PURPOSE
Organizes data into manageable parts

Examples of FAMIS files:

General Subsidiary Ledger File	Vendor File
Open Commitment File	Sponsor File
Transaction History File	

DATA ELEMENT

DEFINITION
Single piece of information

PURPOSE
Defines a single piece of information, usually a field

Examples:

File: General Subsidiary File

Data Elements: Campus Code
                                Fiscal Year
                                Department

File: Vendor File

Data Elements: Vendor Name
                                Vendor City
                                Vendor Drop Flag

VALID VALUE

DEFINITION
Precise meaning of a data element or a range of acceptable alpha and/or
numeric codes

PURPOSE
Defines editing criteria for user input

Examples:

File:	General Subsidiary File
Data Elements:	Campus Code
Valid Values:	24 TAMU-CT TAMU Central Texas 12 Texas Transportation Institute

File:	Vendor File
Data Elements:	Vendor City
Valid Values:	College Station San Antonio

DEFAULT

DEFINITION
The value that FAMIS assigns if no other value is entered; supplies a
temporary value

PURPOSE
To save keystrokes and reduce keystroke error

Example:

The default ABR Rule = '001' for all SL accounts

When creating a new SL account, the default ABR rule will display and must
be changed if another rule is desired on that account.

Chart of Accounts Quiz (2)

FAMIS Basic Concepts – Financial Accounting

WORKSHOP

CREATING ACCOUNTS
& ATTRIBUTES

PURPOSE

    To create accounts with attribute data.

OBJECTIVES

    You will be able to:

        Sign on to FAMIS
        Move from screen to screen
        Move within a screen
        Create a GL account with attributes
        Create an SL account with attributes
        Sign off of FAMIS
        Inquire on your accounts
        Access ? Help for valid values
        Use passback

SESSION III

PROCESSING DOLLAR DATA

Budgets, Encumbrances and Deposits

PURPOSE

To describe how to process financial transactions in FAMIS.

OBJECTIVES

You will be able to:

Define terminology

Explain Session/Batch mechanism for real-time audit trail

Discuss the concepts of ABR Rules, Subcode Edits, Transaction Codes, and Reference Field data.

Enter basic postings for Budgets, Encumbrances, Deposits.

Financial Transactions

DEFINITION
Entry made to the system to record dollar information

PURPOSE
To post financial activity as it occurs

TYPES: *All transactions in FAMIS are one of these*

Budget   Disbursement

Encumbrance   Journal Entry

Deposit

INDIRECT TRANSACTIONS

Direct   The keyed entry

```
+----------------------------------------------------------------+
|                                                                |
|              Display of Detailed Transaction Record            |
|                                                                |
|   03/06/2007 : OFFICE-Supplies - Office Gene        $13.78     |
|                                                                |
|     TransCode: 06A -> 06X - Journal Entry         Dir/Ind: D   |
|       Account: 220490 00000 4010   STUDENT AFFAIRS DEVELOPMENT |
|                                    Supplies - Office General   |
|        Offset: 011160 00000 1615   PROCARD CLEARING           |
|                                    Cash Disbursements Clearing |
| PO/Enc/Ref 1:           Cost Ref1:          Fiscal  Yr: 2007   |
|        Ref 2: Y110940        2:             Proc Month: 07     |
|        Ref 3:                3:             Batch Date: 03/06/2007 |
|        Ref 4: 3280647     Bank: 03000       Batch  Ref: PCC001 |
| Vndr/Card Id:                                                   |
|   Enc Obj Cd:                                                   |
| Ovrd Comp Cd:                      Processed: 03/06/2007 17:16:58 |
| Liquidation Amt: 0.00                  User Id: K702FA         |
|                                        Oper Id: BATCH          |
| Indirect Base Code:                    Term Id: STEP01         |
| Base Amount: 0.00          Internal Tracking Nbr: 32389473     |
|      PF3= Back to 023  PF4= Exit  PF6= Indirect Accts          |
+----------------------------------------------------------------+
```

Indirect   Transactions generated by FAMIS, usually to
                        update a GL account, based on keyed SL entry

```
|                                                                |
|   Indirect Account Information for Direct Detailed Transaction Record |
|                                                                |
|   General Ledger: 022049 STUDENT AFFAIRS DEVELOPMENT           |
|                                                                |
|      Account         Amount       Account Control Title        |
|    -----------    --------------- ----------------------------------- |
|    022049-1100          13.78- Claim on Cash              022049- |
|                                                           PF3 |
+----------------------------------------------------------------+
+----------------------------------------------------------------+
```

Flags

DEFINITION

Data elements used to set controls

PURPOSE

To superimpose special instructions for transaction processing on accounts

Examples (from Screens 43 and 44)

Freeze & Freeze Direct Expense

- Specify that certain direct transactions will not post
- For a frozen account:
  Budget adjustments are accepted
  Payroll transactions are suspended
  Other transactions are rejected
- Indirect updates do post
- All transactions are diagnosed

Delete

- Logically removes account from file while maintaining it for audit purposes
- Real-time transactions rejected
- Batch transactions set to Suspense File

Drop

- Physically removes an account from the file.

Bottom Line Budget Control

- Sets budget control based on BBA – budget balance available

Default Category Control

- Sets budget control at the Pool or Category

Automatic Budget Reallocation

- Identifies the ABR rule for an account
- Inhibits account from ABR process when set to 0
- Automatically set to 0 when budget is entered
- Flag is copied from SL account when SA account is created
- Applies to SL accounts only

ABR
Pool Table

DEFINITION

Process in which system automatically transfers budget dollars from budget pools to specific object codes when transactions are entered

PURPOSE

Allows budget to reflect individual object code activity while aggregating budget dollars at the Pool level

BASIC INFORMATION

- Can enable/disable budgeting on a Subsidiary Ledger or Support Account
- Defined for both revenue/expense object codes
- Turns off automatically as budget is applied to Non-pool defined Object Code
- Can define up to 999 sets of ABR rules in the ABR Pool Table

ABR TABLE (Screen 804)

User-defined table assigning rules for pools and the subcode ranges participating in each pool

Example:

Rule	Pool Code/Description		Object Code Range
001	0001	Revenue Pool	0005-0999
	1100	Salary Pool	1100-1699
	1700	Wages Pool	1700-1799
	1900	Benefits Pool	1900-1999
	3000	Travel Pool	3000-3999
	4000	Other Expense Pool	4000-6999
	8000	Capital Outlay	8000-8999
	9600	Indirect Cost	9600-9650
002	0001	Revenue Pool	0001-0999
	1000	Other Expense	1100-9650

Global Subcode Edit
Account Subcode Edit

DEFINITION

System edits that accept or prevent transactions against defined subcodes. The valid matches are set on Screen 803. The values in the Global Subcode Table are OVERRIDDEN by values in the Subcode edit fields on Screens 4 (GL) and Screen 8 (SL) at the account level.

PURPOSE

To restrict the use of invalid account controls and object codes within the system.

BASIC INFORMATION

- User-defined table listing the valid / invalid combinations of GL and SL Accounts and subcodes
- Invalid transactions due to these edits are rejected or sent to the Suspense File (in a batch process)

Examples:

<u>Accounts</u>	**Subcode Range**	<u>Valid</u>	<u>Meaning</u>
0xxxxx	1801-1801	Y	'1801' valid for all GLs
805010	0001-0999	N	'805010' - no revenue
XXXXXX	6341-6341	N	No account can use '6341'

Screen 803 – Maintain Global Subcode Edit Table

```
   803 Maintain Global Subcode Edit Table                    04/23/09 14:09
                                                             FY 2009 CC 01

   Screen: ___

 Func  Mask of    Low    High  Valid
 Code  Account    Subcd  Subcd Match  Message
   _    610300    1001   1939    N
   _    610300    1941   2999    N
   _    610300    3001   5129    N
   _    610300    5131   5846    N
   _    610300    5848   9999    N
   _    XXXXXX    6341   6341    N
   _    XXXXXX    6460   6468    N
   _    803710    0001   0999    Y
   _    805010    0001   0999    Y
   _    80XXXX    0001   0999    N
   _    0XXXXX    1801   1801    Y
   _    XXXXXX    1801   1801    Y
   _    81XXXX    0001   0999    N
   _    88XXXX    1001   6099    N
   ************  More Data -- Press <ENTER> to View *********
 Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
        Hmenu Help  EHelp
```

Subcode Edits

Transaction
Code

DEFINITION

A 3-digit code entered on a transaction to identify the type of transaction

PURPOSE

To identify the type of financial transaction being posted.

BASIC INFORMATION

FAMIS automatically assigns the first two digits to the transaction based on the screen used to enter the transaction.

The third digit of the transaction code is entered in the Type: field

Examples:

02x Budget Transactions – Screen 10

    020 Original Budget
    026 Revised Budget

03x Receipts – Screen 12

    030 Regular Cash Receipts
    032 Gifts

Screen 23 - Transaction Inquiry by Account

```
   023 Transaction Inquiry by Account                    04/20/09 13:09
                     AIRPORT OPERATIONS                   FY 2009 CC 02
   Screen: ___  Account: 300020 ____   Ref: 2  Direct/Indirect: D
                                        Bank Option: N
   Sbcd TC   Ref 2  Date  Description          Amount       I BatRef Offset Acct
   ---- --- ------- ----- ------------------ --------------- - ------ -----------
   0001 020 BUD0809 09/01 CONTR & GRANTS         48,000.00- C BBUD01
   0001 020 BUD0809 09/01 INVEST INCOME          52,478.00- C BBUD01
   0001 020 BUD0809 09/01 SALES & SERVICE     5,931,522.00- C BBUD01
   0250 030 MDP9129 09/23 09/22/08 US TREASU     2,950.68- C CRDB38
   0250 065 X000705 09/01 ACCOUNTS RECEIVABL     6,128.33    RVAR10 030002 1300
   0250 030 MDP9318 10/24 10/22/08 TRANS SEC     3,748.33- C CRDB43
   0250 030 MDP9326 10/28 10/22/08 ACH DFAS      7,073.32- C CRDB45
   0250 030 MDP9538 12/08 11/26/08 ACH US TR     1,031.09- C CRDB22
   0250 030 MDPN093 03/13 03/09 ACH US TREAS     8,462.27- C CRDB26
   0250 030 MDPN262 04/06 03/30 ACH US TREAS     3,210.08- C CRDB05
   0370 060 0910013 10/31 SEP CCP INCOME         3,868.84-   INTX99 001013 1610
   0370 060 0910023 12/06 OCT CCP INCOME         3,583.05-   INTL01 001013 1610
   0370 060 0910043 01/16 NOV CCP INCOME         4,190.28-   INTX06 001013 1610
   0370 060 0910058 01/29 DEC CCP INCOME         4,679.71-   INTC28 001013 1610
                     * Continued *
 Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
       Hmenu Help  EHelp            View            DLoad Left  Right
```

FAMIS Transaction Codes

Reference Codes

DEFINITION

A 7 character/digit code entered on a transaction to either uniquely identify the transaction or to group transactions together

PURPOSE

To further identify the type of financial transaction being posted

Screen 10 – Annual/Monthly Budgets

```
   010 Annual/Monthly Budgets                              03/30/09 14:11
                                                           FY 2009 CC 02
   Screen: ___ Debit Account: 271300 00000 3000

              Type: 6       Cash Transfer: Y  (Y/N)      Type Description
          Ref No. 1: _____                             ---- ---------------
              Date: 02/27/2009                             0  Original
        Description: Additional funds for in-state travel  1,6  Revision
             Amount: 25000.00____                          2  Transfer
       Debit / Credit: _                                   7  Begin Year
          Credit Acct: _____ _____ ____                      Budget Forward
          Ref No. 2: 1687432
          Ref No. 3: _____
          Ref No. 4: 99876fg                             Type 2 only
    Debit Cost Ref 1: _____  2: _____  3: _____    --------------------
   Credit Cost Ref 1: _____  2: _____  3: _____    Override Budget on
             ID No.: _____                          Credit Acct: _ (Y/N)

                                                         Reverse Entry: _

    Transactions:    1 Amount:        25,000.00 Batch: JAC001 Date: 03/30/2009
   Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
        Hmenu Help  EHelp                                              Warns
```

For a Budget Transaction, the Reference fields are available for the user to enter in a way to identify their own budget work.

Three Cost Accounting fields, called COST REFERENCES, are also available for input of data determined by the user. These fields are on each of the transaction screens and can be viewed as Ref codes 5, 6 and 7 on the all of the Transaction Inquiry screens.

> COST REF 1
> COST REF 2
> COST REF 3

FAMIS Reference Field
Standard Values

Session / Batch

DEFINITION

A control mechanism to track real-time posting of a group of financial transactions.

PURPOSE

To provide an on-line audit trail for reconciliation purposes.

BASIC INFORMATION

Sessions/Batches are used to organize and track data entry. Source documents of similar transactions are put together and entered into FAMIS using a Batch.

Posting cash receipts
Creating vouchers

HEADER FORMATS

A A A N N N   3 alpha & 3 numeric

A A A A N N   4 alpha & 2 numeric

'A' indicates an <u>Alpha</u> character and typically indicates the type of transactions

'N' indicates a <u>Numeric</u> character and typically identifies the entry person

Screen 24 – FA Session/Batch Header List - Processed

```
   024 FA Session/Batch Header List - PROCESSED              03/30/09 13:35
                                                             FY 2009 CC 02

   Screen: ___   Batch Ref: AP____  Batch Date: _____

 S  Batch   Batch                                         Bank    Run    S
 e   Ref    Date        Description        Amount   Count  No     Date   t
 - ------ -------- -------------------- ---------------- ----- ----- -------- -
 _ APA001 03/23/09 AP ACH ACCOUNTING FE       363,422.59   316 06000 03/23/09 C
 _ APA002 09/01/08 NO TRANSACTIONS GENE                        06000 09/01/08 C
 _ APA002 03/23/09 AP ACH ACCOUNTING FE         1,562.59     7 06800 03/23/09 C
 _ APA007 03/24/09 AP ACH ACCOUNTING FE       328,342.19   237 06000 03/24/09 C
 _ APA008 03/24/09 AP ACH ACCOUNTING FE        11,898.55     8 06800 03/24/09 C
 _ APA009 09/02/08 AP ACH ACCOUNTING FE     2,129,003.70  1744 06000 09/02/08 C
 _ APA010 09/02/08 AP ACH ACCOUNTING FE         1,267.27    12 06800 09/02/08 C
 _ APA012 03/25/09 AP ACH ACCOUNTING FE       126,360.57   136 06000 03/25/09 C
 _ APA013 03/25/09 AP ACH ACCOUNTING FE         3,443.28    15 06800 03/25/09 C
 _ APA017 09/03/08 AP ACH ACCOUNTING FE     1,392,008.88   611 06000 09/03/08 C
 _ APA018 09/03/08 AP ACH ACCOUNTING FE            20.71     1 06800 09/03/08 C
 _ APA018 03/26/09 AP ACH ACCOUNTING FE       463,322.60   402 06000 03/26/09 C
 _ APA019 03/26/09 AP ACH ACCOUNTING FE         6,359.95    17 06800 03/26/09 C
                          * Continued *
 Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
       Hmenu Help  EHelp
```

Session / Batch Header Codes

Processing Dollar Data

SEQUENCE	PROCESS
1	**Organize Source Documents**
2	**Open Session**
3	**Post Transactions**
4	**Close & Reconcile the Session**

PROCESS 1: ORGANIZE SOURCE DOCUMENTS

STEPS

1 **Group Source Documents**

Source documents are grouped first by transaction type (budgets, vouchers); if desired, these can be sub-grouped (budget revisions, travel vouchers) into different batches.

2 **Count Source Documents**

The number of transactions required to enter all of the source documents is counted and recorded on the Batch Initialization Form.

3 **Calculate Hash Totals**

A hash (absolute value) total is run and recorded on the form.

4 **Assign Session/Batch Reference**

Each session/batch is identified with the appropriate reference value and recorded on the form.

BATCH INITIALIZATION FORM

PROCESS 2: OPEN SESSION

<u>**STEPS**</u>

1   Use Appropriate Session/Batch Screen

Screen 30 for Financial Accounting
Screen 130 for Accounts Payable
Screen 630 for Accounts Receivable

2   Enter Information in Batch Initialize Fields

Session/batch reference
Session date***
Bank number
Description

***Session date is automatically filled in if the current date is within the Active
   Processing Month. If session date is not automatically filled in, enter a date
   within the Active Processing Month.

Screen 30 – FA Batch Initialize

```
 030 FA Batch Initialize                                    03/30/09 17:07
                                                            FY 2009 CC 02
   Screen: ___


          Session Reference: IDCB01        Session Date: 03/30/09__
             Session Status: O
                       Bank: 00001
                Description: IDT Corrections_____
          User ID Override: N
            Special Process: ___




                          Batch Balancing Information

                  Transactions         Amount
   Expected Totals:  83___          10000_____    Receipts:          0.00
   Processed Totals: 83             12000             Disburse:          0.00
 Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12—
       Hmenu Help  EHelp
```

<div style="border:1px solid">

PROCESS 3: POST TRANSACTIONS

</div>

Financial Accounting Transaction Types

BUDGETS

ENCUMBRANCES

RECEIPTS

DISBURSEMENTS

JOURNAL ENTRIES
COMPOUND JOURNAL ENTRIES
INTERDEPARTMENTAL TRANSFERS
CASH SALES/RECEIPTS

STEP

1   Post Transactions Using Batch Initialize Form and Source Documents.

<div style="border:1px solid">

PROCESS 4: CLOSE & RECONCILE SESSION

</div>

STEPS

1   Use Appropriate Session/Batch Screen

2   Fill In Required Fields

Session status ("C" for close)

3   Reconcile Document Counts & Dollar Totals

Screen 30 displays the "expected" transaction count and total dollar amount and the "processed" transaction count and total dollar amount. Any differences must be noted on the Batch Initialization Form.

Budgets

DEFINITION

To record planned fiscal operations in monetary terms and, subsequently all changes to that plan. In FAMIS, Budgets post to SL or SA ONLY.

PURPOSE

To monitor the financial condition of the institution by comparing planned fiscal operations to actual results.

TYPES

Original Budget
Revised Budget
Budget Transfers

POSTING DEFAULTS

Revenue Object Codes	=	Credit
Expense Object Codes	=	Debit

BASIC INFORMATION

Budget Transactions are made online using a number of Screens. The most basic screen is Screen 10, which provides for the entry of budget transactions to an SL or SA. This screen accepts only one budget transaction at the subcode level at a time. See Screen 10B for entry of multiple budget entries.

Other Budget Entry screens include Screens 10A (SA) and 10B (SL). Budget controls can be set on Screens 10C and 10D.

Screen 10 – Annual Monthly Budgets

```
010 Annual/Monthly Budgets                              03/30/09 16:20
                                                        FY 2009 CC 02
   Screen: ___  Debit Account: 271300 00000 3000  FMO

            Type: 6     Cash Transfer: Y  (Y/N)       Type Description
        Ref No. 1: _____                            ---- ----------------
            Date: 03/30/2009                            0   Original
     Description: ADDT'L FUNDS FOR IN-ST TRAVEL FUND_  1,6  Revision
          Amount: 25000.00____                          2   Transfer
   Debit / Credit: _                                    7   Begin Year
       Credit Acct: _____ _____ ____                      Budget Forward
       Ref No. 2: 1968876
       Ref No. 3: _____
       Ref No. 4: 9987IST                             Type 2 only
 Debit Cost Ref 1: _____   2: _____   3: _____  --------------------
Credit Cost Ref 1: _____   2: _____   3: _____  Override Budget on
           ID No.: _____                         Credit Acct: _ (Y/N)

                                                      Reverse Entry: _

 Transactions:     0 Amount:          0.00 Batch: CI0001 Date: 03/30/09
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
      Hmenu Help  EHelp                                               Warns
```

Screen 10B - Budgets
Screen 10B allows for the entry of multiple budget transactions that are to be posted to a Subsidiary Ledger (SL) account or a Support Account (SA).

```
 10B Budget Entry                                          03/30/09 10:28
                      ASTRA SUPPORT ACCOUNT                  FY 2009 CC 02
 Screen: ___   Account: 271030 10000  SL/SA Level: SA Thru Month: 7  July
   Type: _  0 - Original, 1 - Revised, 7 - Budget Forward
  Ref No 1: _____    2: 9929929  3: _____   4: TEST994
 Cost Ref 1: _____   2: _____  3: _____            Page: 1   of 1   Viewed

  Cat  Description           C  P   Curr Budget  Budget Adjust D/C  New Budget
  ---- -------------------   -  -   ------------ ------------- ---  -------------
  0001 Revenue pool                              _____  _
  1105 Salary Encumbrance                        _____  _
  1000 All Expense Pool              25000.00    ____50000.00  D      75000.00
  9600 Indirect Cost Pool                        _____  _




                        Totals:                 ____50000.00  D
  Transactions:      5 Amount:        650,000.00 Batch: JAC001 Date: 03/30/2009
 Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
         Hmenu Help  EHelp        Post        Bkwd Frwd        Left  Right
```

Screens 10C and 10D - SL and SA Budget Controls
Screen 10C provides the ability to control the SL account budget at the Bottom Line or at the Category/Pool level. Likewise, Screen 10D is used to control the SA budget at the bottom line or category level.

Bottom Line Control allows for control of the budget as a whole, while Category Control allows for control of the budget at the Pool Level. Budgets are updated real-time and allow control of future expenditures and encumbrances.

```
  10C SL Budget Controls                                    03/30/09 10:56
                     HORTICULTURE MISCELLANEOUS              FY 2009 CC 02
   Screen: ___   Account: 271030
 Dir Bud: 205000.00     Prot Bud:            Prot Borrowed:
  Bottom Line Cntl: Y                          Unprot Avail: 99760.00
 Default: Cat Cntl: R Tol Pct:        Exclude From Bottom Line: _____
                                               Cat  Cat  Tolerance    Tolerance
  Bud Cat       Description       Curr Budget  Cntl Prot    Pct        Amount
  ------- -------------------- ------------- ---- ---- ---------- -------------
   0001   Revenue Pool                        _    _   _____   _____
   1000   All Expense Pool        600000.00   W    _   __10.00   _____
   9600   Indirect Cost Budget                _    _   _____   _____
   ****   Total Expenses          600000.00


                  ** End of Budget Category List **
 Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
        Hmenu Help  EHelp
```

BUDGET PREPARATION MODULE

This module is designed to facilitate the creation and presentation of The A&M System budget. It is a development tool to collect, analyze, and store future financial information. The stored information is the basis of the Members' original detailed budgets to be fed into accounting at the beginning of the next fiscal year.

Data in the Budget Preparation Module, for the most part, can be created, modified, and / or deleted without an audit trail. Only the budget plans submitted for management review are prohibited from having changes made to them.

Overview of the Major Steps in Budget Preparation

FAMIS Opens the New Fiscal Year
FAMIS creates the new fiscal year for each campus.

Budget Patterns Established
The System Budget Pattern is created by SAGO and entered on Campus 00. Member and Department Patterns are created by each Member.

Accounts Rolled to New Year in FAMIS
FAMIS rolls the accounts to the new fiscal year.

BPP Opens the Prep Budget for Entry of New Year Pay Actions
BPP copies the Active Budget database (the highest iteration number of each PIN) to the Prep Budget Database.

BPP Loads Initial Salary to FAMIS
BPP creates a file from the Prep Budget database of salary information to be fed to FAMIS.

Budget Entry
System Members make the entries in FAMIS to prepare the budget for the new fiscal year.

System Locks and Prints Board Budget Book
SAGO locks each System Member, creates the Board version of the budget and publishes the Budget Book to present to the Board.

System Unlocks
SAGO unlocks the Budget for System Members who wish to copy and adjust the Board submitted budgets prior to loading to FAMIS Accounting.

BPP Final Salary Loads to Accounting
System Members may choose to have an updated BPP *salary load* to FAMIS.

FAMIS Budget Data Load to Accounting
FAMIS loads the adjusted budget from the Budget Module to Accounting.

Deposits / Receipts

DEFINITION

Cash received from cash sales, collections on accounts receivable and sale of other assets.

PURPOSE

To record cash received to a General Ledger, Subsidiary Ledger or Support Account.

Default Accounting Value

Revenue Object Codes   =   Credit
Expense Object Codes   =   Credit

Examples:

Bookstore sales
Tuition payments
Football ticket sales
Sale of stocks and bonds

Screen 12 allows for the entry of receipt transactions. Receipt transactions may be posted to General Ledger, Subsidiary Ledger, or Support Accounts.

Screen 12 - Receipts

```
 012 Receipts                                          03/30/09 11:07
                                                       FY 2009 CC 02
   Screen: ___ Account: 271300 00000 0500   FMO


           Type: 0
         Ref No: _____
           Date: 03/30/2009
    Description: MONTHLY SERVICE CHARGE FOR TRAINING
         Amount: 1988.95_____
  Debit / Credit: _
           Ref 2: _____
           Ref 3: _____
           Ref 4: _____
      Cost Ref 1: _____   2: _____   3: _____
          ID No: _____
           Bank: 03000




 Transactions:      1 Amount:        21,000.00 Batch: JAC001 Date: 03/30/2009
 Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
        Hmenu Help  EHelp                                          Warns
```

Encumbrances

DEFINITION

An obligation incurred in the form of a purchase order or contract for goods/services ordered but not yet received. For Subsidiary Ledgers or Support Account ONLY

PURPOSE

To commit a portion of the budget for payment of goods/services when received.

Synonym

Open Commitment - OC

Default Accounting Value

Expense Object Codes   =   Debit

Screen 11 - Encumbrances

Screen 11 provides for the direct entry of encumbrance transactions. Encumbrance transactions are posted to SL or SA only.

Note that most encumbrances in FAMIS come through the Purchasing process and *not through direct entry to Screen 11.*

Screen 11 - Encumbrances

```
 011 Encumbrances                                          03/30/09 11:03
                                                           FY 2009 CC 02
  Screen: ___  Account: 271300 00000 4050   FMO

          Type: 9        Override Budget Edit: _   Type  Description
       P.O. No: 6600009                           ----- ------------------
          Date: 03/30/2009                         0-6,8 Encumber using SL
   Description: FUNDS FOR ANNUAL OFFICE SUPPLIES___      account's budget
        Amount: 60000.00____                             suppress rules.
  Debit / Credit: _                                      Override rules with
         Ref 2: _____                                 'Y' in Override
         Ref 3: _____                                 Budget Edit.
         Ref 4: _____
    Cost Ref 1: _____   2: _____   3: _____   7 Encumbrance Begin
         ID No: _____                              Year Carry Forward.

                                                       9 Encumber only if
                                                         sufficient budget
                                                         balance available.

  Transactions:     0 Amount:          0.00 Batch: JAC001 Date: 03/30/2009
 Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
        Hmenu Help  EHelp                                         Warns
```

WORKSHOP
POSTING DOLLAR DATA

Budget, Encumbrances, and Deposits

PURPOSE

To post Budget, Deposit and Encumbrance transactions to the General Ledger and Subsidiary Ledger accounts.

OBJECTIVES

Organize transactions for processing
Open a session
Post transactions by batch/session
    Budgets
    Encumbrances
    Deposits / Receipts

Perform inquiry on GL and SL accounts, identifying indirect transactions generated

Review the results of posting an OC
Reconcile a session
Close a session

SESSION IV

PROCESSING
DOLLAR DATA

PURPOSE

To describe how to process financial transactions in FAMIS.

OBJECTIVES

You will be able to:

Define terminology

Explain Session/Batch mechanism for real-time audit trail

Enter basic postings for Disbursements and Journal Entries

Describe Fund Transfers

Explain Interfund Borrowing concepts

Disbursements

DEFINITION
A payment for goods received, services rendered, reduction of debt or purchase of other assets that does not go through the AP/voucher system.

PURPOSE
To record cash paid from General Ledger, Subsidiary Ledger or Support Accounts.

Default Accounting Value

Revenue Object Codes   =   Debit

Expense Object Codes   =   Debit

Examples:

        Payroll checks
        Student refunds
        Bond principal and interest

Screen 13 - Disbursements
Screen 13 is used for the entry of NON-VOUCHERED disbursement transactions. Disbursement transactions may be posted to General Ledger, Subsidiary Ledger or Support Accounts.

Screen 13 - Disbursements

```
   013 Disbursements                                           03/30/09 11:10
                                                               FY 2009 CC 02
   Screen: ___  Account: 271300 00000 2010  FMO


             Type: 0
          P.O. No: _____
          Enc Obj: ____
             Date: 03/30/2009
      Description: BI-WEEKLY PAYROLL SUPPLEMENT_____
           Amount: 14751.99____
    Debit / Credit: _                 (D=Debit C=Credit P=Partial F=Final N=No)
            Ref 2: _____
            Ref 3: _____
            Ref 4: PAYR001
       Cost Ref 1: _____    2: _____    3: _____
            ID No: _____
             Bank: 00001



   Transactions:     1 Amount:        21,000.00 Batch: JAC001 Date: 03/30/2009
   Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
         Hmenu Help  EHelp                                           Warns
```

Journal Entries

DEFINITION

A non-cash transfer of dollars between two or more accounts.

PURPOSE

To transfer dollars from one account to one or more other accounts.

BASIC INFORMATION

Journal Entries can be processed:

General Ledger	⇔	General Ledger
General Ledger	⇔	Subsidiary Ledger
Subsidiary Ledger	⇔	Subsidiary Ledger
Subsidiary Ledger	⇔	Support Account
Support Account	⇔	Support Account

Journal Entries can NOT be processed for Account Controls:

1100	Claim on Cash
3X00	Fund Balance

Examples:

> Accrued Expenses
> Utility cross-charges
> Distribution of pooled income
> Mandatory transfers
> Correction of erroneous entry

Screen 014 - Journal Entries

Screen 14 provides the entry of journal entry transactions one at a time. For multiple entries, see Screen 25 Compound Journal Entries or Screen 35 Interdepartmental Transfers.

Screen 14 – Journal Entries

```
   014 Journal Entries                                   03/30/09 11:11
                                                         FY 2009 CC 02
   Screen: ___ Debit Account: 271300 00000 1050   FMO

            Type: 0                             Type Description
         P.O. No: _____                       ---- ------------------
         Enc Obj: ____                          0-8 (Except 2) Invalid
            Date: 03/30/2009                        for frozen accounts
     Description: REVERSAL OF ENTRY MADE 12/11/2008__   2 Override Freeze Flag
          Amount: 13330.75____
  Partial / Final: _
   Credit Account: 271301 00000 1050
           Ref 2: _____                     --- Indirect Cost ----
           Ref 3: _____                     Base Amt: _____
           Ref 4: ERR0300                       Base Cd: _____
  Debit Cost Ref 1: _____   2: _____   3: _____
 Credit Cost Ref 1: _____   2: _____   3: _____
           ID No: _____
            Bank: 03000


  Transactions:      0 Amount:            0.00 Batch: JAC001 Date: 03/30/2009
 Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
       Hmenu Help  EHelp                                            Warns
```

Fund Transfer

DEFINITION
Movement of dollars from one fund group balance to another.

PURPOSE
To satisfy outside agency requirements or internal decisions.

TYPES

Mandatory   transfer from unrestricted funds to fulfill legal obligation in another fund group – requires matching codes

Nonmandatory   transfer made at governing board's discretion from one fund group to another – requires matching codes
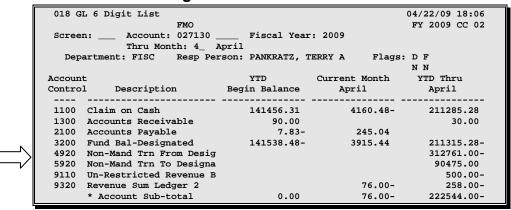
TRANSFERS	MANDATORY	NONMANDATORY
Fund Addition	48FX	49FX
Fund Deduction	58FX	59FX

Example 1 shows accounting detail:

Auxiliary Fund Debit Account	Amount	Plant Fund Credit Account
034000-5880	$10,000	088000-4830

034000 – Auxiliary Dormitory
1100 Claim on Cash	$10,000
3360 Fund Balance	$10,000
5880 Mandatory Transfer	$10,000

088000 – Retirement of Indebtedness
1100 Claim on Cash	$10,000
3360 Fund Balance	$10,000
5880 Mandatory Transfer	$10,000

Example 2 shows a sample posting:

Screen 18 - GL 6 Digit List

```
 018 GL 6 Digit List                                  04/22/09 18:06
                    FMO                               FY 2009 CC 02
  Screen: ___  Account: 027130 ____   Fiscal Year: 2009
             Thru Month: 4_  April
    Department: FISC    Resp Person: PANKRATZ, TERRY A    Flags: D F
                                                                N N
 Account                        YTD          Current Month    YTD Thru
 Control     Description     Begin Balance      April          April
 ----  ---------------------- -------------- --------------- --------------
 1100  Claim on Cash            141456.31        4160.48-       211285.28
 1300  Accounts Receivable          90.00                           30.00
 2100  Accounts Payable              7.83-        245.04
 3200  Fund Bal-Designated      141538.48-       3915.44        211315.28-
 4920  Non-Mand Trn From Desig                                  312761.00-
 5920  Non-Mand Trn To Designa                                   90475.00
 9110  Un-Restricted Revenue B                                     500.00-
 9320  Revenue Sum Ledger 2                       76.00-          258.00-
       * Account Sub-total          0.00          76.00-        222544.00-
```

Interfund Borrowing

DEFINITION

Transfer of asset or liability from one fund to another with the intent of repaying resources to the lending fund group.

PURPOSE

To record the amount due to or due from other funds.

TYPES

Permanent
Temporary

FAMIS SYSTEM CONTROLS

19FX	Due From	(Fund Asset)
29FX	Due To	(Fund Liability)

Example:

Interfund Borrowing

Auxiliary Fund Debit Account	Amount	Plant Fund Credit Account
034000-1980	$10,000	088000-2930

034000 – Auxiliary Dormitory
1100 Claim on Cash	$0
2930 Due to Auxiliary	$10,000
3360 Fund Balance	$10,000
5880 Mandatory Transfer	$10,000

088000 – Retirement of Indebtedness
1100 Claim on Cash	$0
1980 Due from Plant	$10,000
3860 Fund Balance	$10,000
4830 Mandatory Transfer	$10,000

WORKSHOP
POSTING DOLLAR DATA

Disbursements, Journal Entries

PURPOSE

To post transactions to General Ledger and Subsidiary Ledger accounts.

OBJECTIVES

Organize transactions for processing
Open a session
Post transactions by batch/session
    Disbursements
    Journal Entries

Perform inquiry on GL and SL accounts, identifying indirect transactions generated

Reconcile a session
Close a session

SESSION V

FINANCIAL ACCOUNTING CONCEPTS

PURPOSE

To describe additional Financial Accounts functions.

OBJECTIVES

Explain FAMIS Production Processing

Describe examples of prudent Management Review of Processing jobs

Review Financial Accounting Reconciliations

Explain Banking and Cash Management in FAMIS

Production Cycles

DEFINITION

FAMIS Production is responsible for scheduling and controlling all the batch processing jobs that are run for the Members.

PURPOSE

To provide efficient job processing and foster faster online response time for FAMIS users.

Examples:

> Daily
> Monthly
> Quarterly
> Year End Process / ARF

BASIC INFORMATION

FAMIS Production Services Reminders & Tips
> Web Report Requests
> DDRINT
> Corrections
> Staff Changes
> Production Cycle Changes/Interrupts
> Production Start Time
> Distribution Deadline

Sample Weekly and Monthly Job Schedules

Management Review

Data Review & Error Checking

DEFINITION
Management has the responsibility to review the output from all Production jobs. This may be the Account Manger or Fiscal Office personnel. Each function must have someone to review that the posting is correct and that data integrity is maintained.

PURPOSE
To verify the accuracy of the transactions entered into FAMIS whether by online session or batch process.

Examples of Error Checking Reports
▫ FBDU010, TBDU010, IBDU010, PBDU080
▫ Exception Reports
▫ Suspense

Examples of Management Review Reports
▫ FBMR094 – GL level; Account Controls
▫ FBMR095 – SL level; Object Codes
▫ Canopy Subcode Search or Screen 80

Reconciliations

DEFINITION
Management has the responsibility to review the output from all Production jobs.

PURPOSE
To satisfy obligations, purchase goods and services, invest for further gain, or deposit in a bank.

Examples of Reconciliations
▫ GL to SL
▫ GL to Bank
▫ FAMIS Bank to State Funds
▫ FAMIS Bank to Local Bank
▫ Suspense Accounts
▫ Clearing Accounts

Cash Management

Cash

DEFINITION

Coins, currency, checks, and anything else a bank will accept for immediate deposit.

PURPOSE

To satisfy obligations, purchase goods and services, invest for further gain, or deposit in a bank.

Examples:

Personal checks
Traveler's checks
Cashier's checks
Money orders
Bank drafts

TYPES:

Claim-on-Cash
Memo bank accounts

Claim on Cash

DEFINITION

The share of ownership that an account has in the institution's monies.

PURPOSE

To track the amount of cash owned by each specific fund.

FAMIS CONTROLS USING:

Claim on Cash Account Control   1100

Memo Banks

DEFINITION

Memo Bank Accounts represent balances of deposits for operating accounts

Each Memo bank may / may not tie directly to an account at a Banking Institution

PURPOSE

To monitor financial activity for institution's bank accounts and state cost centers

Examples:

> Payroll
> General Operating
> National Defense/Direct Student Loan (NDSL)

BASIC INFORMATION

<u>Direct</u> transactions to a Memo Bank Account can only be posted using a bank transfer transaction (TC=90) using Screen 16

<u>Indirect</u> transactions to Memo Bank Accounts posted with each receipt, disbursement and beginning balance entry affecting Claim-on-Cash also.

Memo Bank Accounts are entered on Screen 28. Summary dollar data for Memo Bank Accounts is displayed on Screens 18 and Screen 40 (with subcode 4000 or 5000)

Screen 28 – Create/Maintain Bank Accounts

```
  028 Create/Maintain Bank Accounts                           03/30/09 18:42
                                                              FY 2009 CC 02
   Screen: ___   Account: B00601 ____        TAMU - CONCENTRATION ACCOUNT


           Account Title: TAMU - CONCENTRATION ACCOUNT_____
        Long Description: _____
                          _____
    Local Bank Information                State Appropriation Information
   ------------------------               ------------------------------
    Account No: 7912088924__                Appropriation Year: ____
       Contact: ANNIE ANDERSON_____                      Fund: ____
 Contact Phone: 979 777 3333  Ext: ____   Appropriation Number: _____
    ABA Number: _____  LType: BC10             Agency Code: ___
   Check Stock: _____                          Cost Center: _____
     Bank Name: WELLS FARGO BANK, N.A._____   SType: ____
                   Old Account: _____
  Comments: TAKES THE PLACE OF BANK OF AMERICA B00401_____
            _____
            _____
            _____


 Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
       Hmenu Help  EHelp
```

Memo Banks
Bank Transfers

FORMAT for Memo Bank Account

B – F Y X X X

B	–	indicates the bank account
F	–	indicates either local account or state fund
Y	–	the last digit of the fiscal year for state funds
XXX	–	defined by the user

Examples:

B-14001	State Fund 001	Fiscal Year 1994
B-23001	State Fund 242	Fiscal Year 1993
B-00045	Local Bank Account	

<u>Bank Transfers</u>

DEFINITION
Movement of cash from one bank account to another.

PURPOSE
To move cash to reflect the posting of the accounting transactions.

BASIC INFORMATION
Corrections to bank accounts are primarily done as an indirect update to an accounting transaction. This may be needed to

To correct updates to the wrong bank account.

Examples:

Type 5 Transaction –

Debit Account	B00030-5000 to increase
Credit Account	B00001-5000 to decrease

Financial Accounting Concepts

<u>LAR</u>

DEFINITION
Legislative Appropriation Request is the process of submitting to the State the data for the Legislators to create the State Budget.

PURPOSE
To give the data to the State so the Legislators will know the dollars needed to run the agency for two more years.

<u>GAA</u>

DEFINITION
General Appropriate Act by the Legislature to approve the dollars for State Institutions to operate for two years.

PURPOSE
To enact the budget for a two year period.

<u>Operating Budget</u>

DEFINITION
Estimate of revenue & expenses for the Member.

PURPOSE
To plan for adequate revenue to meet the expenses for the System Member. period.

Financial Accounting Quiz (3)