Financial Record System

Support Accounts

Training & Security
Objectives

• Create support accounts
• Properly create SA for Contracts & Grants
• Distribute budget between SAs
• Move transactions between SAs
• Change SA flags
• Inquire on SA screens
What is a Support Account?

Sub-divisions of Subsidiary Ledger accounts used to track account activity at a lower level.

300090-00000

Stadium Revenue Fund

50000
Men’s Golf

13000
Women’s Golf

70000
Men’s Tennis
Why Use Support Accounts?

• Track expenditures at a lower level
• To control or direct spending
• Distribute budget within an SL to a lower level
  – Areas within department (e.g. FAMIS Training - 210350-50000)
  – Professors/Administrators
  – Grants - Cost Sharing
  – Assign funds across Departments
Creating Support Accounts
Step 1: Request Access

• Send the completed original FD-805 FAMIS Access Request to FMO-FTS@tamu.edu


  – You must have Purchasing update access
  – List all departments and sub-departments needed
SA Authority

- Request access to the primary department/sub-department (ATHL/NONE) for the accounts you need to update.

**006 SL 6 Digit Account (FSA)**

- Screen: [___] Account: 300090

**Account Title:** STADIUM REVENUE FUND

- Resp Person: 457685628 GROFF, WALLACE W Old
- ABR Rule: 001 Map Code: 30009 Reporting
- Bottom Line Cntl: Y Deflt Cat Cntl: R Deflt Cat To AFR Fund Group: 30 Fund Group: AX Sub Fund
- Alternate Banks: ***** ___ ___ ___ ___ ___ Sec State Funds: [___] Appropriated: _

**Primary:** ATHL ___ PR DA C1228 Y

**Secondary:** ___ ___ ___ ___ ___
Step 2 Set Flags

• Contact FMO to set flags on Screen 6
  – Email new-accounts@tamu.edu
  – Memo to MS 6000
  – Call 845-8106
    • Provide account number and how you want SA flags set
Screen 6 Flags

006 SL 6 Digit Account (FSA)   07/15/02 10:21

Screen: [ ] Account: 130001 [ ] AGRICULTURAL ECONOMICS & SOCIOLOGY

Account Title: AGRICULTURAL ECONOMICS & SOCIOLOGY  Old Acct: 12215________
Resp Person: 330364578 NELSON, A G
ABR Rule: 001  Map Code: 13000 Reporting Group: __
Bottom Line Cntl: Y  Deflt Cat Cntl: R  Deflt Cat Tol Pct: ______
AFR Fund Group: 10  Fund Group: FG  Sub Fund Group: __ Sub-Sub: __
Year-End Process: F  Year-End Acct: ________ Function: 10  Sub-Fun: __
Default Bank: 72001  Override: Y  Proj FYTD End Mo: 08 Aux Code: __
Alternate Banks: ***** ______ ______ Security:
State Funds: Y  Appropriated: __
Dept  S-Dept Exec Div Coll Mail Cd Stmt  Budget  Actual
Primary: AGECE ______ AA  CD  AG  C2124  Y  Expense: B  B
Secondary: CLAGE ______ AA  CD  AG  C2162  N  Revenue: B  B
Fund Source: 05 ____________________________________________
Long Title: AGRICULTURAL ECONOMICS & SOCIOLOGY_____
___________________________________________________________

Account Letter: _  Setup Date: 03/02/1971  TRS/ORP Exempt: _
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
Hmenu Help EHelp Next
Screen 6 Flags

- B=Post to both base & SA
- Y=Post to SA and not base
- N=Post to base and not SA
Screen 6 Flags

----SA Transactions----

<table>
<thead>
<tr>
<th>Budget</th>
<th>Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td>Expense: B</td>
<td>B</td>
</tr>
<tr>
<td>Revenue: B</td>
<td>B</td>
</tr>
</tbody>
</table>

• Set to all B’s in the beginning so current transactions will post.

• In this example,
  • Budget for expenses and revenue may be established for both base and SA.
  • Actual expenses and actual revenue may be posted to base and SA.
Screen 6 Flags

• Later, you may choose to change these flags depending on your needs.

• In this example,

  • Budget for expenses & revenue allowed on base and support account.

  • However, actual expenses and actual revenue may only be posted to SA.

<table>
<thead>
<tr>
<th></th>
<th>Budget</th>
<th>Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td>Expense:</td>
<td>B</td>
<td>Y</td>
</tr>
<tr>
<td>Revenue:</td>
<td>B</td>
<td>Y</td>
</tr>
</tbody>
</table>

---SA Transactions---

Budget  Actual
Expense: B  Y
Revenue: B  Y
Screen 6 Flags

• For cost sharing accounts,
  – SA Transaction flags on Screen 6 must be set to B for Budget Expense and Actual Expense.
  – If not, then problems could arise in posting of salary savings transactions.

----SA Transactions----
  Budget          Actual
Expense: B       B
Revenue: B       B
Cost Sharing

• Cost sharing
  – Cost sharing or matching contributions are sometimes required by the sponsor and/or a contribution of a University effort.

• Fed. Gov’t requires us to track cost sharing expenses.

• Set up cost share accounts prior to making any expenditures.

• Janet Killion – Director of Office of University Research Services
Cost Share Account Number

Cost Sharing Numbering

• Include five digits of sponsored project number in the CS account number
• Source Account for Cost Sharing = 02-133501
• Project number #445566
• CS Account Number will be 02-133501-44556 or 45566
Cost Share Account Title

• Cost Share Account Title
• Always start description with CS.
  – So that cost share accounts can be easily identified for Facilities & Administrative cost calculation (indirect cost rate)
  – Format of Title: CS-PI Last Name-TAMU, RF, TEES, HSC, etc.-Project Number is #445566
  – EXAMPLE: CS-Hall-RF #445566
TAMU Rule on CS Accounts

- University Rule 15.01.01.M1.03, “Cost Sharing Procedures”
- Web site: http://rules.tamu.edu/PDFs/15.01.01.M1.03.pdf
Questions on CS Accounts

• Contact Janet Killion, Director – Project Administration
• Office of University Research Services
• 1260 TAMU
• 862-2841 or email at jkillion@tamu.edu
After CS account is created -

- Please email Janet Killion at jkillion@tamu.edu whenever you create a new SA for TAMU (Campus Code 02) with the CS account number.
- This needs to be done so that the correct effort code to identify the account as “cost share” can be entered on Screen 051. Departments cannot enter this attribute.
Step 3: Create Using Screen 50

050 Dept Support Account Attributes

Screen: __ Account: 240007 00000

Account Title: FINANCIAL MANAGEMENT SERVICES
Resp Person: 11111111 MOUSE, MINNIE
Old Acct: 10300
Roll BBA to Base: _

Bottom Ln Cntl: Y Deflt Cat Cntl: R Deflt Cat Tol Pct: ______

Primary: FISC_ OPS_ FN AD C6000 Y
Secondary: _____ _____ _____ ___
Step 4: SA Budget Distribution

• FMO posts the SL budget to the base - 00000.

300090-00000 $9,000
Stadium Revenue Fund
Support Accounts

• You can divide the SL money up between your SAs.

300090-00000  $9,000
Stadium Revenue Fund

50000  $3,000  Men’s Golf
13000  $3,000  Women’s Golf
70000  $3,000  Men’s Tennis
You can use SA to divide up funds across Departments

- VPFN $9,000 250084 00000 Audit Training Funds
- 10000 $3,000 Primary Dept OBAS Secondary VPFN
- 20000 $3,000 Primary Dept FISC Secondary VPFN
Setting a Budget

• Can move money from SL into SA to set up a budget.

• If only tracking expenditures, do not need to move any money.
  – Transactions will post, making the SA go negative. This still allows us to track expenditures and the total spent on cost share account.
SA Budget Distribution

• Use Screen 53 to distribute budget to SAs.
  – You can distribute budget from SL to SA:
    • From SL/SA: 300090 00000
    • To SA: 300090 70000
  – You can move budget from SA to SA:
    • From SA: 300090 50000
    • To SA: 300090 13000
## Screen 53

### F3193 Control Total Has Been Modified - Please Note Change

<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Amount</th>
<th>Budget</th>
<th>Adjust</th>
<th>New Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>00001 Revenue Pool</td>
<td>101068325.00</td>
<td>14999.00</td>
<td>-10000.00</td>
<td>24999.00</td>
<td></td>
</tr>
<tr>
<td>9600 Indirect Cost Bud</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**IMPORTANT:** Press PF5 to Post the transaction. The message line must read "Accepted - Please enter next transaction" or FAMIS will not accept the entry.

### Totals

<table>
<thead>
<tr>
<th>Transactions: 3</th>
<th>Amount: 3.00</th>
<th>Batch: 6780AV</th>
<th>Date: 07/15/2002</th>
</tr>
</thead>
<tbody>
<tr>
<td>Enter-PF1-PF2-PF3-PF4-PF5-PF6-PF7-PF8-PF9-PF10-PF11-PF12-Hmenu-Help-EHelp-Post-Bkwd-Frwd</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Note:** The image contains red circles around certain elements, indicating key points for emphasis or correction.
Step 5: Changing Screen 6 Flags

- Contact FMO to change screen 6 flags after transition period, if desired.
Screen 6 Flags

• Later, you may choose to change these flags depending on your needs.

   Budget   Actual
   Expense: B    Y
   Revenue: B    Y

• In this example,

   • Budget for expenses & revenue allowed on base and support account.

   • However, actual expenses and actual revenue may only be posted to SA.
Support Account Flags

N - FREEZE this account from future activity
N - Flag for DELETE (Not rolled forward at Year End)
N - Physically DROP this Support Account (Must be deleted first)
N - Bottom Line Budget Control / Unprotect Budget Control
   Note: A Budget Control Flag of 'N' does not check Bottom Line and turns off protection of Protected Categories.

N - Default Category Control
   Default Category Tolerance Pct: ______

N - FREEZE Direct Expenses
Screen 56-Transaction Moves

F8317 Processing aborted due to operator request
056 SA Transaction Move

07/15/02 15:28

FINANCIAL MGMT SVCS REVOLVING
FY 2002 CC AM

Screen: ___ Account: 270140 00000 Month: 7_ Search On Ref: 2 Ref Nbr: ______
Display Ref: 2 Internal Tracking No: ______

Obj Code: P.O. No: ID No: Ref: Cost Ref:
Type: Enc Obj: Bank:
Date:
Amount:

_________________________ Modifiable information is Below ___________________

Description:_________________________ Dept Ref #: ______

--------- Account Title -------- To SA Amount 1 2 3

______ _____________ ________ _________ ______

______ _____________ ________ _________ ______

IMPORTANT: Press PF5 to Post the transaction. The message line must read 
"Accepted - Please enter next transaction" or FAMIS will not accept the entry.

Transactions: 3 Amount: 3.00 Batch: 6789AV Date: 07/15/2002
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
Hmenu Help EHelp Post SAacct
Warns
M05 – SA Screens

M05 Support Accounting Inquiry and Maintenance 07/15/02 15:29
FY 2002 CC AM

Screen: ___ Account: 270140 00000 ___ FINANCIAL MGMT SVCS REVOLVING

*--------- Inquiry -----------*  *-------- Maintenance --------*

51B Support Account Dollar Totals
060 SA OC 15 Digit List
061 SA OC File List
062 SA Open Cmnts. by User Ref or PO
063 Trans. Inquiry by Support Account
064 Support Account Budget Data List
065 SA Summary for SL with Category TtlS
066 SA OC Inquiry by Reference
068 Support Account Search
069 SA 11 Digit List With Category Totals

071 15 Digit Snapshot
072 OC Record Snapshot
073 Annual 15 Digit Activity by Month
074 SA Summary by Budget Pool

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

• TAMU Financial Security & Training
• 979-458-5555
  – FMO-FTS@tamu.edu
• Office of University Research Services
• jkillion@tamu.edu2841
• New Accounts
  http://finance.tamu.edu/fmo/fr/default.asp