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

  - http://finance.tamu.edu/fmo/ts/forms/FD825.pdf

  - 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.

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
                                                          FY 2002 CC 02
Screen: █__  Account: 130001 ____      AGRICULTURAL ECONOMICS & SOCIOLOGY

Account Title: AGRICULTURAL ECONOMICS & SOCIOLOGY_   | SA create enable: Y |
Resp Person: 330364578  NELSON, A G              Old Acct: 12215_____
        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: _        ----SA Transactions---
          Dept   S-Dept Exec Div  Coll Mail Cd Stmt    Budget   Actual
  Primary: AGEC_  _____  AA   CD   AG  C2124   Y   Expense: B       B
Secondary: CLAG_  _____  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---
             Budget   Actual
  Expense:  B         B
  Revenue:  B         B
```

- **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.

```
----SA Transactions---
        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.**

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                          07/15/02 11:40
                                                              FY 2002 CC AM

  Screen: ___  Account: 240007 00000


Account Title: FINANCIAL MANAGEMENT SERVICES_____
   Resp Person: 111111111  MOUSE, MINNIE              Security: _____
       Old Acct: 10300_____                        SA Group: _____
Roll BBA to Base: _


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



              Dept   S-Dept Exec Div Coll Mail Cd Stmt
     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
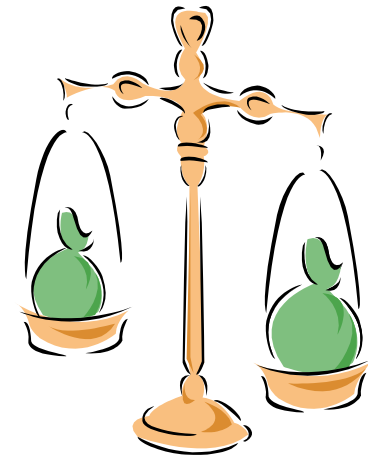
Support Accounts

- 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
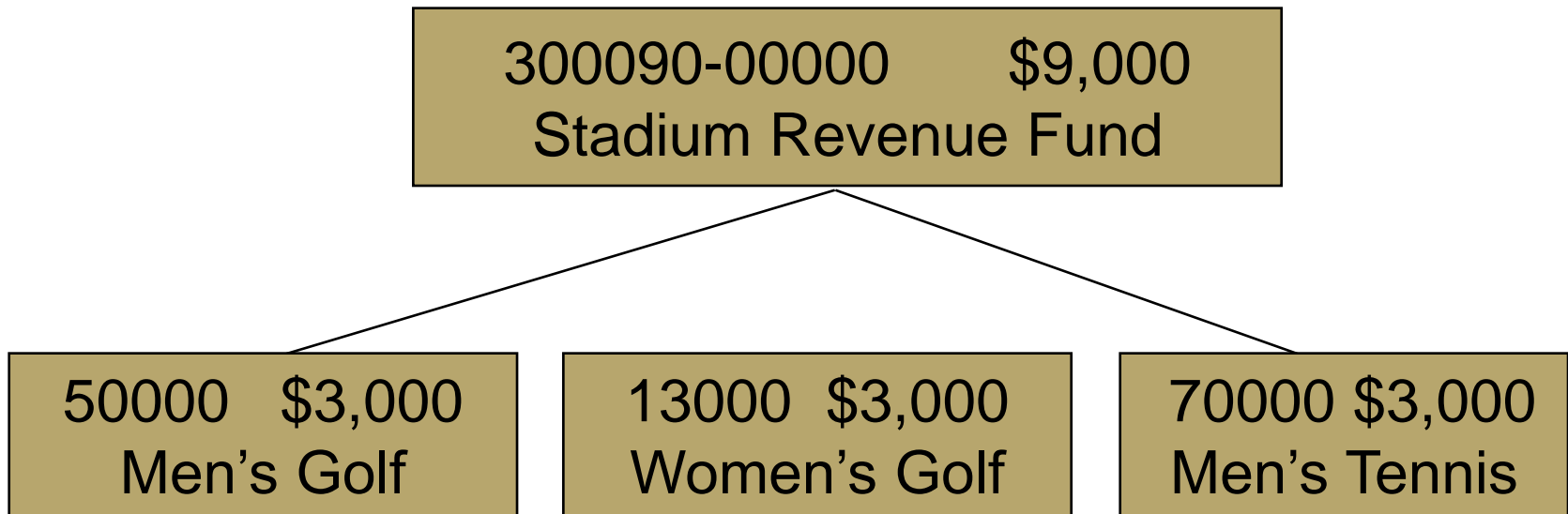
You can use SA to divide up funds across Departments

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
053 SA Budget Move                                          07/15/02 15:20
                                                            FY 2002 CC AM
   Screen: █__   Acct: 270140   From SA: 00000 FINANCIAL MGMT SVCS REVOLVING
                                  To SA: 41110 CS - MOUSE- TAMU #411100
                                                     Thru Month: 7  July
   Ref No 1: _____   2: B000001  3: _____   4: 0001___
   Cost Ref1: _____   2: _____   3: _____            Page: 1   of 1   Viewed
    Cat      Desc           00000 Budget 41110 Budget    Adjust    New 41110 Bud
   ---- ----------------- -------------- -------------- ----------- -------------
   0001 Revenue Pool                                    _____
   1000 All Expense Pool  101068325.00      14999.00    ___10000.00   24999.00
   9600 Indirect Cost Bud                               _____
```

**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: 101068325.00       14999.00   ____10000.00    24999.00
   Transactions:       3 Amount:          3.00 Batch: 6780AV Date: 07/15/2002
   Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
         Hmenu Help  EHelp       Post       Bkwd  Frwd
```

Step 5: Changing Screen 6 Flags

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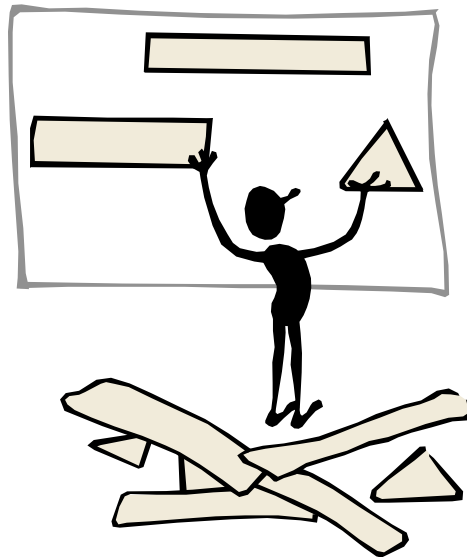
Screen 6 Flags

- La ----SA Transactions--- se to change these flags
  de   Budget   Actual   eeds.
       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.**

Screen 54 – Flags

```
F0026 Please enter desired modifications
054 Support Account Flag Maintenance                        07/15/02 15:24
                                                            FY 2002 CC AM
Screen: █__  Account: 270140 41110          CS - MOUSE- TAMU #411100


                         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:          2:          1:
    Date:                                            3:          2:
  Amount:                                            4:          3:
 _____ Modifiable information is Below _____
 Description: _____       Dept Ref #: _____

                                              ------- Cost 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: 6780AV Date: 07/15/2002
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
      Hmenu Help EHelp       Post       SAcct                          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        050 Department SA Attributes
   060 SA OC 15 Digit List                  051 Support Account Attributes
   061 SA OC File List                      51C SA Effort Category Updates
   062 SA Open Cmnts. by User Ref or PO     052 Support Account Attributes 2
   063 Trans. Inquiry by Support Account    52B SA Delegation of Authority
   064 Support Account Budget Data List     053 Support Account Budget Move
   065 SA Summary for SL with Category Ttls 054 Support Account Flag Maint.
   066 SA OC Inquiry by Reference           055 SA 15 Digit Maintenance
   068 Support Account Search               056 SA Transaction Move
   069 SA 11 Digit List With Category Totals 057 Departmental Encumbrances


   071 15 Digit Snapshot                    076 Trans for Month by Ref 2
   072 OC Record Snapshot                   077 Trans Inq. for Ref 2
   073 Annual 15 Digit Activity by Month    078 Trans by Account/Month/Subcd
   074 SA Summary by Budget Pool            079 SA Detail Account Statement
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
      Hmenu Help  EHelp
```

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Resources

- Departmental Accounting User's Manual - http://www.tamus.edu/offices/famis/usermanuals/
- TAMU Financial Security & Training
- 979-458-5555
  - http://finance.tamu.edu/fmo/ts/default.asp
  - FMO-FTS@tamu.edu
- Office of University Research Services
- jkillion@tamu.edu2841
- New Accounts http://finance.tamu.edu/fmo/fr/default.asp