Section 02.01
TYPES OF ACCOUNTS

The FAMIS accounting system uses accounts to track accounting information. An account is a functional unit, identified by an account number that serves a particular accounting purpose where one person has primary responsibility for it. Accounts include balance sheet accounts (General Ledger (GL) Accounts) and revenue/expenditure accounts (Subsidiary Ledger (SL) Accounts).

An account number is a 10 or 15 digit account made up of the following parts:

GL Accounts: 6 digit account number   –   4 digit account control

SL Accounts: 6 digit account number   –   5 digit support account   –   4 digit object code

General Ledger Accounts are made up of 6 digits.

The first digit will always be a zero followed by the five digits that correspond to the subsidiary ledger account.

      Ex.   **0**12000

The second digit of the general ledger account number represents the fund group.

      Ex.   0**1**2000

The (1) specifies that this account is functional and general account. See below for the different types of fund groups for TAMU-CC.

Fund Group	GL Range	
Clearing Accounts	0-**0**0001 thru	0-**0**9999
Functional and General	0-**1**0000 thru	0-**1**9999
Designated	0-**2**0000 thru	0-**2**9999
Auxiliary	0-**3**0000 thru	0-**3**9999
Restricted	0-**4**0000 thru	0-**4**9999
Grants and Contracts	0-**5**0000 thru	0-**6**9999
Loans	0-**7**0000 thru	0-**7**3999
Endowments	0-**7**4000 thru	0-**7**6999
Plant Funds	0-**8**0000 thru	0-**8**9999
Agency Funds	0-**9**0000 thru	0-**9**9999

Subsidiary Ledger Accounts are made up of 6 digits and always begin with a nonzero number.

The first digit of the SL account represents the fund group, just like the second number in the corresponding GL account.

Ex.   **6**00515   Indicates a Grant or Contract account

The second number in the account number for grant and contract accounts indicate the funding source.

0 – Federal
1 – State
2 – Foreign, Other or Local
3 – Private
5 – Gift
6 – Sales and Service (Contracts)

Support Accounts

SL accounts may have a 5 digit Support account (SA). This number helps a department separate an SL account into different units. For example, the Athletics Department may have an account that they want to split up between sports. They could have a 6 digit SL account 351000 and several 5 digit SA accounts, one for each sport (ex. 40001 men's tennis, 40002 women's tennis, etc.). In the event that a department chooses not to use SA's "00000" will be used as the SA.   Support accounts can be viewed on screen 68 in FAMIS.

Account Control or Object code

The last four digits of an account number represent either an account control (GL account) or object code (SL account). Account Controls can be viewed on screen 805, and object codes can be viewed on screen 806 in FAMIS.

General Ledger accounts- The account control for a GL account is a four digit number representing a specific Balance Sheet line item.

0000-1099	Reserved
1100-1999	Assets
2000-2999	Liabilities
3000-3999	Fund Balance (only one Fund balance per GL)
4000-4999	Fund Additions
5000-5999	Fund Deductions
6000-6999	Not used in GL
9000-9999	SL Summary Controls (system defined)

Subsidiary Ledger accounts- The object code for a SL account is a four digit number that represents revenue or expense items.

>0001 – 0999 Revenue
>
>1000 – 9999 Expenses