FAMIS PROCEDURES MANUAL

VOLUME I - USERS MANUAL

CHAPTER IV

GENERAL LEDGER ACCOUNT STRUCTURE

ACCOUNT STRUCTURE

In FAMIS, general ledger accounts are represented by a three-digit numerical code classified in the asset, liabilities, fund balance, expenditures (uses of resources), revenues (sources of resources), and memorandum account structure. The specific general ledger account structure is illustrated in Exhibit IV-1. The general ledger account structure is designed to provide accountability over the funds maintained by the State, and to facilitate the FAMIS reporting process.

CHART OF ACCOUNTS

The FAMIS chart of general ledger accounts is illustrated in Exhibit IV-2. This exhibit also includes a description of each account.

FILE SUPPORT

The general ledger account structure is the controlling element of all detailed accounting and reporting performed by FAMIS. Each general ledger account is supported in at least one, and in many cases several of the FAMIS master files. The level of file support for each of the accounts is presented in Exhibit IV-3. The determination of the accounts which are supported by the FAMIS files is based on the functional nature of the files. For example, the Appropriation File is used for tracking cumulative charges made against an appropriation. Expenditures, obligations, and encumbrances are tracked in this file according to the appropriation to which they relate. In the Operating File, these same accounts are tracked at the lowest level of detail provided in the classification structure to enable a complete reporting of the State's financial activity.

The FAMIS master files provide additional support for many of the FAMIS general ledger accounts. However, in some cases it may be necessary to track information at an additional level of detail which has not been incorporated directly into the FAMIS file structure. In these cases the subsidiary accounting can be performed by establishing subsidiary account numbers and posting the financial transactions to the Subsidiary File. The accounts which will be supported in the Subsidiary File are identified in Exhibit IV-3.

The first three digits of the subsidiary account number should be the general ledger numerical code. The subsidiary ledger chart of accounts is presented in Exhibit IV-4.