**Terminology**

*Account Reconciliations* – Process that compares both transactions and account balances between FAMIS and unit’s fiscal records.

*Accrued Compensable Absences Payable (ACAP)* - Annual leave balance paid to terminating employees (resignation, retirement, death).

*Add-to-Base* – Increase to unit base allocation.

*Adloc* – Identifies who an employee reports to. ID composed of system part number and an account number. Assigned by Fiscal.

*Appropriated Funds* – Funds allocated from federal and state governments.

*Balance Forward* – The ending balance from the prior fiscal year moved forward to next fiscal year. Balances roll forward in late September.

*BPP* – Budget/Payroll/Personnel - The payroll system


*Commitment* – See One-Time Allocation.

*Contracts & Grants* – C&G - Funds provided by outside entities, either federal or non-federal, on which restrictions have been place by the donor, with respect to the nature of the expenditures. (Also referred to as Restricted, Soft Dollars.)

  - **Contracts** – An award by a sponsor to procure goods or services (including research) needed by the sponsor.

  - **Grants** – An award of financial assistance to accomplish a public purpose. Grants may be in the form of cash or property. The cash or property is designated by the grantor to be used for a specific educational, research, or extension project or activity, thus serving a specific interest or objective of the grantor.

*Cost Sharing* – Cost sharing is the portion of the total project costs of any sponsored agreement that is not provided by the sponsor (i.e., not charged to the sponsored agreement account(s)). Cost sharing occurs whenever a system member is required or has
volunteered to participate in either direct or facilities and administrative costs (F&A costs) of a sponsored agreement. Cost sharing should be engaged in only when:

• mandated by the sponsor;
• needed to accurately reflect the level of effort required to conduct the project; or
• necessary due to the competitive nature of the award.

**Cost Share Effort Code**-Effort codes set up to track mandatory and voluntary committed cost sharing dollars for projects. Example: Cost Sharing on Organized Research (CSOR); Cost Sharing on Instruction (CSIN); Cost Sharing on Other Sponsored Activities (CSOS)

**County Funds** – Funds paid directly by County Commissioners Court to support County Programs. Generally Extension.

**DBR**- Departmental budget request- a way to automate the budget and fund transfers at the departmental level

**DCR**- Departmental correction request- process that provides the ability to initiate a correction voucher or transaction for an accounting event that has previously posted.

**Designated** – Funds generated or allocated for specific purposes. Common types of sources are workshops, fees, residuals, indirect costs, restricted and unrestricted gifts. These funds generally carry over from year to year. (Also referred to as Soft Dollars, Local Funds.)

**DFE**- Deduction from expenditure- this transaction reduces an original expense in a specific account and may arise from a duplicate payment to a vendor, an overpayment to a vendor, a refund or rebate from a vendor, or other types of reductions of the original expense.

**DFI**- Deduction from income- this transaction reduces income in a specific account and may arise from a deposit that was made incorrectly, a refund to a customer or an overpayment from a sponsor.

**E&G** - Legislatively appropriated funds comprised of state and federal dollars. Funds expire August 31st. (Also referred to as State Funds, State Appropriated, Hard Dollars.)

**Extension & General** – E&G (Extension)

**Educational & General** – E&G (College)

**Effort code**- a description of the actual activities associated with a given subsidiary ledger account or support account. For example: Instruction (DINS); Organized Research (DRES) and Other Sponsored activities (DOSA).

**Extension Education Account** – See Residual Funds.

**EPA** – Employee Personnel Action – A mechanism used to enter a payroll action on an employee. Each EPA processed creates an iteration.
**FAMIS** – Financial Accounting Management Information System - The system used to track all financial accounting, sponsored projects, fixed assets, purchases, cash receipts, disbursements, etc.

**Federal Appropriated** – Funds appropriated to land-grant universities through U.S. Congress.

- **Smith-Lever Act** - Extension

**Fee Based/Workshop** – Funds generated through user/participant fees.

**FTE** – Full Time Equivalent

**Gifts** - see unrestricted gifts and restricted gifts

**Goldplate** – The budgeted salaries by account as of September 1st in a given fiscal year. Units receive Form 901’s by account reflecting salaries as entered in budget. There may also be operating budget available that will appear on Unit Allocation Worksheets.

**Grants** – See Contracts & Grants

**Hard Dollars** – See E&G and R&G

**IDT** - Interdepartmental Transfer- initiated by selling unit to record journal entry for sale and related expense on buyer’s account- must be within one system part.

**Initiative Funds** - State appropriated dollars set aside for specific programs.

**Iteration** – The number of payroll actions processed in a fiscal year on an employee through the Payroll System. Iteration 1 will generally be goldplate

**Indirect Cost** – IDC - A fee on a contract or grant to cover indirect administrative costs.

**Local Funds** – See Designated

**Maestro** - This application represents a personalized view into information relevant to principal investigator’s research program. The portal provides timely and accurate information needed for managing research activities, by viewing research account balances and spending history. The information displayed is generated from FAMIS and EPIK database and includes transactions processed by Texas A&M University System members.

**Mandate** – A state-required action, usually pertaining to salaries. These can be partially funded, fully funded or unfunded by the state.

**Month 13** – An additional reporting month for transactions booked in conjunction with Annual Financial Report – AFR.
Non-Appropriated – Funds not appropriated by the state or federal legislatures. (Also know as Local Funds, Designated, or Restricted.)

One-Time Allocation – Commitments made to units for temporary funding.

OSRS - Office of Sponsored Research Services- provides contract and grant research administration services by managing and assisting in the development and processing of sponsored research proposals to include administrative support throughout the duration of the project. http://osrs.tamus.edu

Permanent University Fund – PUF – TAMU System allocation to Agriculture Agencies. Funds can be used for equipment and/or rehabilitation projects.

Pin – Determined by Adloc; employee funded primarily by:

- A-Pin - College of Agriculture and Life Sciences or Texas AgriLife Research – Part 02 and Part 06
- F- Pin - Texas Forest Service – Part 11
- V- Pin - Texas Veterinary Medical Diagnostic Laboratory – Part 20
- X-Pin - Texas AgriLife Extension Service – Part 07

Program Development Funds – PDF
- Research - Funds available to the Director to make one-time commitments to fund research equipment, salary support, start-up packages, etc. These funds can be state dollars, R&G, designated (interest, patent and IDC’s) or PUF.
- Extension – Unit’s share of Indirect Costs generated from Contract and Grants

R&G - Legislatively appropriated funds comprised of state and federal dollars. Funds expire August 31st. (Also referred to as State Funds, State Appropriated, Hard Dollars.)

Regulatory – Funds received in the performance of legislatively mandated duties. Generally Research.

Research Center Sales – Funds resulting from the sale of excess agricultural products produced incidentally as the result of research or demonstration. This would include livestock and crops. These funds are required to be spent at the location where produced.

Residual Funds – Unspent funds from a grant or contract that are not returned to the sponsor. These funds are generally transferred from the grant account to a designated account. (Also referred to as Extension Education Account)

Restricted Gift/Contribution – Funds given to an Agency by a donor for a specific purpose. AG101- Restricted Cash Gift Agreement must be signed by all parties and submitted to the AgriLife Reporting office before funds will be released to department’s restricted gift account.
**Salary Enhancement Program (SEP)** - Designed to recognize outstanding performance. Eligible employees are faculty or faculty equivalents without teaching appointments. See AgriLife Research Procedure 31.01.01.A1.03 and AgriLife Extension Procedure 31.01.01.X1.03

**Salary Incentive Program (SIP)** – Designed for faculty with teaching appointments to compress their salary into a 9, 10 or 11 month appointment. The choice to participate in the salary incentive program by a faculty member is voluntary. However, once a faculty member chooses to move to a less than 12-month appointment, the choice is not reversible. SIP program ended August 31, 2012, no new participants will be added.

**Salary Pool Reconciliation** – Primarily pertains to R&G/E&G accounts. Reconciliation between budgeted salaries and encumbrances and actual paid. Balance other than zero requires action.

**Salary Savings** – Funds generated by moving salaries to other sources or by vacating a position.

**Soft Dollars** – General term for Contracts & Grants, or designated.

**State Appropriated** – Funding allocated to the agency/university by the state based on the LAR request. Funds are allocated on the state fiscal year 9/1-8/31. (Also referred to as State Funds.)

**Subaward**- For any sponsored research project awarded to a PI in The Texas A&M University System that involves an external, third party to perform substantive work on the project, OSRS must generate a “subaward agreement” to formalize this third-party relationship and allow the work to proceed. The third party performing the effort under a subaward agreement is identified as the “subrecipient.”

- Research subawards  SA numbering: 0100x
- Extension subawards  SA numbering: 7xxxx

**System Part** - A unique 2-digit system-assigned identifier

- **Part 02** – Texas A&M University
- **Part 06** – Texas AgriLife Research
- **Part 07** – Texas AgriLife Extension Service
- **Part 11** – Texas Forest Service
- **Part 20** – Texas Veterinary Medical Diagnostic Laboratory

**Time and Effort** – Effort reporting is a process mandated by the federal government to verify that direct labor charges (salaries and wages) to federally sponsored projects are reasonable and reflect actual work performed.

**Trading funds** – The fiscal office may trade R&G for Designated funds, or vice versa, with units, depending on the availability of funds and the time of the year the trade is requested. Generally Research.
**Unit Allocation Worksheets** – Identifies changes in unit budget from prior year, i.e. funding for mandates, merits, promotes, new hires, budget reduction, budget reallocations.

**Unrestricted Gift/Contribution** – Donated funds that have not been restricted in their use by the donor. These funds can be used for any legal purpose in conjunction with the Agency mission. AG102- Unrestricted Cash Contribution Agreement must be signed by all parties and submitted to the AgriLife Reporting office before funds will be released to department’s unrestricted gift account.