

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 payable to terminating employees (resignation, retirement, death).

Add-to-Base –Increase to unit base appropriated budget allocation- reflected on the unit allocation worksheet.

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 on designated, contract & grant, and Research sales accounts roll forward in late September. Balances on appropriated accounts generally do not roll forward.

Base Funding Model- Funding model initiated in FY 22; standardized on-campus departmental funding; unit funding and Institute funding models to ensure more equitable allocation of appropriated funds.

Canopy – Provides web-based version of FAMIS functions . Canopy modules include FFX – Fixed Assets, FRS – Financial Accounting, Document Routing/Approval, Payroll-PCT- payroll cost transfers.

Commitment – See One-Time Allocation.

Contracts & Grants – C&G - Funds provided by outside entities, either federal or non-federal, on which restrictions have been placed 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 support account- Support account set up in FAMIS to track cost share commitment. Typically set up on unit's appropriated salary account, costing allocations in Workday and/or PCTs are needed in order to get cost shared salary to be reflected in the cost share support account. Research & Extension budget offices must be contacted to set up cost share support accounts.

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)

Workday costing allocation- process in workday to assign salary and allowance costing to appropriate participating System member accounts.

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

DBR- Departmental budget request- automated request via CANOPY to transfer budget funds within and across approved account ranges at the departmental level. Process includes routing for approvals.

DCR- Departmental correction request- automated request via CANOPY to initiate a correction to a voucher or transaction for an accounting event that has previously posted. Process includes routing for approvals.

Designated Funds – Funds generated or allocated for specific purposes. Common sources include workshops, fees, bookstore revenue, online course revenue, residuals, indirect cost returns, 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).

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.

- **Hatch Act** - Research - Hatch, McIntire Stennis for Forestry Research, and Animal Health for the Vet School.
- **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 the annual budget. Unit's may also have operating budgets that will appear on Unit Allocation Worksheets.

Grants – See Contracts & Grants

Hard Dollars – See E&G and R&G

IDC Reallocation- each agency (Extension and Research) has an IDC reallocation policy that identifies the percentage of IDC generated on grants that is maintained by administration to cover indirect costs and the percentage returned to the PI, department and/or the TAMU Research Development Fund (RDF)

IDT- Interdepartmental Transfer- an automated journal entry available in I-payments that is initiated by selling unit to record a sale in the sellers account and the related expense in the buyer's account- Both sale and expense must be within the same system part.

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

Indirect Cost – IDC - An expense on a contract or grant to cover indirect administrative costs. IDC rates are developed at the System level for College Station based entities and approved by the federal government generally for four year periods.

Local Funds – See Designated

Maestro- Maestro is an enterprise-wide system that supports principal investigators, researchers and research administration across the Texas A&M University System (TAMUS). This application provides a personalized view into information relevant to principal investigator's research program. The portal provides timely and accurate information needed for managing account/research activities, by viewing account balances and spending history. The information displayed is generated from FAMIS 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 FAMIS in conjunction with Annual Financial Reports – 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 or bridge funding. Funds are not added to unit's base budget allocation.

SRS- Sponsored Research Services (SRS) was established September 1, 2011, to provide research administration services to the Texas A&M University System members headquartered in Brazos County, as well as the Texas A&M Galveston and Texas A&M Qatar campuses <https://srs.tamu.edu/contracts/services-provided/>

Payroll cost transfers (PCTs)- CANOPY offers the ability for users to electronically initiate a Payroll Cost Transfer between accounts and across System Member accounts to correct paid payroll. Process includes routing for approvals.

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 – Research & General funds (Research) - 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.

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 Savings – Funds generated by moving salaries on appropriated funds to other sources or by vacating a position.

Salary Savings policy- Individual policies by each agency and College of Ag that identify how vacant position salary savings is managed for that entity.

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

Split Budget awards- SRS does not set up subawards between College Station based members, instead, a split budget is set up as part of the award with each member's portion of the award being budgeted in a support account on the lead member's financial records. IDC distribution among members is managed quarterly by member budget offices.

State Appropriated – Funding allocated to the agency/university by the state based on the LAR (Legislative Appropriations 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, SRS 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

Supervisory org-The core foundational structure in Workday that groups workers into a management hierarchy which documents the reporting structure. All workers must be hired into a Supervisory Organization. The supervisory org is a combination of the adloc and who reports to whom.

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. Time and effort reporting electronically routes twice a year in July and January for the preceding 6 month period (July 1 – December 31 and January 1- December 31).

Trading funds – The fiscal office may trade R&G/E&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 (R&G).

Unit Allocation Worksheets – Identifies changes in unit appropriated budget from prior year, i.e. funding for mandates, merits, promotes, new hires, budget reductions, 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 designated account.

Workday- System wide-cloud based platform to manage recruiting, hiring, promotions, performance, benefits, payroll processing and costing allocations.