

Account Structure

Updated May 2021

Texas A&M AgriLife Extension Service

Fund Group:

| Extension & General (E&G) State Funds* | SL Range | Description | Notes |
|----------------------------------------|-----------------------|---------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | 100000-169999, 185820 | Extension & General account (state funds) | <ul style="list-style-type: none"> • Expire August 31 each year • Can be used for cost share • Support accounts are fiscal year specific |
| | 198137-198256 | License Plate accounts (balances roll forward) | |

*Accounts in this range use the support account to distinguish between state fiscal years

2Yxxx - where Y= state fiscal year

4xxxx- cost share accounts are not fiscal year sensitive and always represent current state fiscal year

| Federal Funds (effective 9/1/19) | 17XXXY-17999Y | Extension & General account (federal funds) | Notes |
|----------------------------------|------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | Example: unit code is 50 for SCSC | | <ul style="list-style-type: none"> • Some carryforward allowed (oldest federal funds should be spent first) • Cannot be used for cost share • SLs represent federal award year • Support accounts are <u>NOT</u> fiscal year specific • Funds cannot be moved between accounts • Generally used for specialist and agent salaries reflecting effort on Extension federal plan of work • Sept salaries can only be budgeted and paid on a prior year federal account |
| | FFY 18 federal account= 175008 | Special initiatives- FY 2020- should be fully expended by Aug 31, 2020 | |
| | FFY 19 federal account= 175009 | Budgeted for FY 2020- can be spent on salaries through August 31, 2021 | |
| | FFY 20 federal account= 175000 | Will not be budgeted in FY 2020 | |
| | 17= federal funds 50= dept code Y= fiscal year | | |

Federal funds in 17xxxx accounts must be matched dollar for dollar on a state cost share support account

Designated- Specific account ranges
(xx=department code)

| | | |
|--------|---------------------------------------|-------------------------------------|
| 2XX100 | Designated accounts | Balances roll forward |
| 2XX222 | Project zero accounts | Balances roll to 2xx700 at year end |
| 2XX300 | Services accounts (labs, chick sales) | Balances roll forward |
| 2XX600 | Restricted gifts accounts | Balances roll forward |
| 2XX700 | Indirect cost return accounts | Balances roll forward |

Restricted

| | | |
|---------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 400000-499999 | Non-federal grant accounts | Grant/Contract end date |
| 500000-599999 | Federal grant accounts | Grant/Contract end date |
| 600000-699999 | Federal appropriation accounts (ex: EFNEP, RREA) | Grant/Contract end date |
| <i>Extension "6" accounts will no longer use support accounts to distinguish federal fiscal years.</i> | 630xx9- FFY 19 EFNEP funds | <ul style="list-style-type: none"> • SLs represent federal award year • Support accounts are <u>NOT</u> fiscal year specific • Funds cannot be moved between accounts • Sept salaries can only be budgeted and paid on a prior year federal account |
| <i>They will follow same practice as federal "1" accounts using separate SLs for each federal fiscal year</i> | 630xx0- FFY 20 EFNEP funds (c/o up to 5 years) | |
| | 649xx9- FFY 19 RREA funds | |
| | 649xx0- FFY 20 RREA funds (can only c/o 50% for 1 year-with approval) | |