APPROPRIATION MANAGEMENT for Higher Education

The Appropriation Process
Appropriation Process

An appropriation is the legislative authorization to spend an amount of money for a purpose.

The key elements of an appropriation include:

<table>
<thead>
<tr>
<th>Legislative Authorization</th>
<th>Amount Authorized</th>
<th>Purpose</th>
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<td><img src="image2.png" alt="Image" /></td>
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In the beginning...

- Texas Biennial Budget Cycle
  - Begins in April of even numbered years (ie 2016, 2018, etc)
Texas Biennial Budget Cycle

- **Start LAR** - Budget Instructions sent to all agencies/institutions from LBB
- **LAR Submitted** - Agencies/institutions submit agency budget request (LAR-Legislative Appropriations Request) to LBB & Gov Office of Budget and Planning
- **Analysis** - LBB & GOBP analyze LAR’s
- **Public hearings** - for agencies conducted by LBB & GOBP (LBB may meet to act on Staff Recommendations)
- **LBB** - LBB Recommended Budget and Appropriation Bill sent to Legislature and Governor submits Executive Budget to Legislature
- **SFC & HAC** - Senate Finance/House Appropriations committees meet
- **Subcommittees** - SFC Subcommittees and HAC Subcommittees meet
- **Public hearings** - held with subcommittees
- **Mark-up** - SFC and HAC submit mark-up version of GAA
- **SFC/HAC** - submit recommendations to Full Senate and Full House
- **Senate/House** - Senate Version and House Version of GAA submitted to Comptroller for costing
- **GAA** - Conference Committee meets and creates Committee version
  - Senate and House vote on Committee version
  - Comptroller costs and certifies CC version
  - Governor signs bill
- Appropriations given to agencies/institutions
Cycle begins again
Appropriation Process

– Legislative Process
  • LAR
  • Automated Budget and Evaluation System of Texas (ABEST)
  • LBB Crosswalk

– General Appropriations Act (GAA)
  • Method of Finance (MOF)
  • Items of Appropriation (Strategies)
  • Riders
  • Special Provisions & General Provisions
Legislative Process

• LAR – Legislative Appropriation Request
  – Agency requests appropriations
  – LBB reviews/submits appropriation recommendations to Legislature
  – HAC and SFC each introduce appropriation bills that contain LBB recommendations

1. The legislative/appropriation process begins with agencies requesting appropriations through the LAR.
2. LBB analysts review the agencies LAR’s and submit appropriation recommendations to the Legislature.
3. The HAC and SFC both introduce appropriation bills that contain LBB’s appropriation recommendations for all state agencies.
4. Both committees conduct hearings with the agencies and modify the recommended versions that are eventually voted on by the full House and Senate.
5. A final version worked out between the House and Senate is passed into statute, and is known as the General Appropriations Act (GAA). In addition to the GAA, appropriations can also be made in other statutes passed by the Legislature. This generally occurs when legislation is passed too late in the session to include in the GAA.
ABEST - Automated Budget and Evaluation System of Texas

1. ABEST is the LBB’s budget system.
2. Agency appropriations are structured in the GAA by Goal and Strategy with amounts identified.
3. The GAA budget structure is loaded into ABEST.
4. LBB generates a Crosswalk for each agency/institution in the GAA
5. This crosswalk is used to establish profiles in USAS that are required to establish an agency’s original budget.
## Legislative Process

### Strategic Plan Cross Reference by ABEST
84th Regular Session, ABEST/USAS, Version 1
Automated Budget and Evaluation System of Texas

### 713 Tarleton State University

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## Legislative Process

### Strategic Plan Cross Reference by ABEST
84th Regular Session, ABEST/USAS, Version 1
Automated Budget and Evaluation System of Texas

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## Legislative Process

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General Appropriations Act

• GAA
  – Final version
  – State’s overall budget
  – Strategy appropriations and MOF
  – Sub-divided into articles I thru X

The GAA is...

1. Final version of the appropriation bill that is passed out of the Conference Committee.
2. State’s overall budget for the next two fiscal years known as a biennium.
3. Identifies strategy appropriations and the method of finance (MOF)
   a. MOF is the sources of funding that support the appropriations
   b. Appropriations are outlined by Goal and Strategy with amounts identified
4. GAA is Sub-divided into articles.
   a. Articles I through VIII and X group state agencies by similar type and purpose.
   b. Article IX provides guidelines for legitimate expenses and includes general provisions that apply to all agencies contained in the GAA.
This is the Recapitulation of the Conference Committee version of the GAA completed May 26, 2015. The Conference Committee version of the GAA is found on the LBB’s website at

http://www.lbb.state.tx.us/Documents/Budget/Session_Code_84/HB1-Conference_Committee_Report_84.pdf

Your budget is posted to USAS based on the Conference Committee version of the GAA.
This is the Recapitulation of the Fiscal Size-up Version of the GAA and it can be found on the LBB’s website at


This version of the GAA is the published version and includes all items of appropriation for your institution, those not included as a part of your MOF, but those found in other Articles/sections of the GAA.
Method of Finance in the GAA

- Method of Finance (MOF)
  Identifies the amounts and the sources of cash to fund or pay for appropriations in the GAA.
- Common sources of cash identified in the MOF include the following:
  - General Revenue Fund
  - General Revenue Dedicated Funds
  - Federal Funds
  - Other Appropriated Funds
This slide illustrates the two sections that make up an appropriation.

Part 1 is the **funding** of the appropriation, which is identified in the Method of Finance.

Part 2 is the ‘**Items of Appropriation**’ which includes the appropriation (strategy) and the specific amount.

Both parts are necessary for an agency to use an appropriation.

Dual structure (nature) is the budget and the cash – or the appropriation authority and the funding. We will illustrate the dual nature later on in the presentation on USAS screen 62.

The funnel illustrates how all parts funnel down to make an appropriation.
General Appropriations Act

Informational Listing of Appropriated Funds

A. Goal: INSTRUCTION/OPERATIONS
Provide Instructional and Operations Support.
A.1. Strategy: OPERATIONS SUPPORT
   $31,615,352 $31,615,352
A.1.2. Strategy: TEACHING EXPERIENCE SUPPLEMENT
   $1,167,566 $1,167,566
A.1.3. Strategy: STAFF GROUP INSURANCE PREMIUMS
   $1,632,485 $1,632,485
A.1.4. Strategy: WORKERS’ COMPENSATION INSURANCE
   $75,782 $75,782
A.1.5. Strategy: UNEMPLOYMENT COMPENSATION
   INSURANCE
   $14,027 $14,027
A.1.6. Strategy: TEXAS PUBLIC EDUCATION GRANTS
   $2,210,232 $2,222,444
A.1.7. Strategy: ORGANIZED ACTIVITIES
   $300,000 $300,000

Total, Goal A: INSTRUCTION/OPERATIONS
$37,225,478 $37,423,385

Strategic Crosswalk

Strategic Plan Cross Reference by ABEST
84th Regular Session, ABEST/USAS, Version 1
Automated Budget and Evaluation System of Texas

713 Tarleton State University

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Riders in the GAA

- Written guidelines, requirements, and restrictions that apply to appropriations
- May also make additional appropriations

3. Scholarship Match. Out of the funds appropriated above, funds may be used to provide a match for funds collected by a one dollar per semester credit hour fee for a student endowed scholarship and internship adopted by student referendum, pursuant to Education Code §56.242.

4. Bosque River Monitoring Project. The Institute for Applied Environmental Research shall conduct water quality monitoring for the Bosque River. The institute shall coordinate the collection and reporting of data to conform with Texas Commission on Environmental Quality protocols. The Institute shall report on the water quality in the Bosque River by July 1 and February 1 of each year to the Commission. It is legislative intent that the water quality monitoring efforts of the Institute for Applied Environmental Research, Texas Commission on Environmental Quality, and other appropriate agencies and entities be cooperative and non-duplicative.

5. Multi-Institution Teaching Center. Out of funds appropriated above in Strategy C.1.2, Higher Education Multi-Institution Teaching Center (MITC), $3,000,000 shall be used to increase access to public higher education in the greater Midlothian community. The MITC shall be a collaborative program led by Tarleton State University along with Texas A&M University - Commerce and Navarro Community College. The MITC shall collaborate with the citizens of the greater Midlothian community to meet the educational needs of the community. Funds may be used for, but not limited to, developing new programs, hiring faculty and staff, providing classroom and office space, necessary computer/technology infrastructure and support, and library materials. Any unexpended balances remaining as of August 31, 2016 are hereby appropriated for the fiscal year beginning September 1, 2016.

6. Center for Anti-Fraud, Waste and Abuse. Out of funds appropriated to Tarleton State University in Strategy C.3.2, Center for Anti-Fraud, Waste and Abuse, $1,000,000 in General Revenue in fiscal year 2016 and $1,000,000 in General Revenue in fiscal year 2017 will be used for the Center for Anti-Fraud, Waste, and Abuse.
Riders in the GAA

- May also make contingent appropriations

For a contingent appropriation, the appropriation is lapsed until a finding of fact letter is received from Revenue Estimating certifying that the activity will generate enough revenue to offset the amount appropriated in GR for the biennium. The finding of fact letter is written after the Institution submits information supporting the activity to Revenue Estimating.
Special Provisions—located at end of most articles; apply to all agencies in that article of the GAA, unless specifically limited.
Article IX General Provisions - apply to all agencies in the GAA, unless a rider limits its application to one or more specific agencies. These riders may also include additional appropriations.
FY or AY

What’s the difference?
During the current FY, revenues and expenditures can be posted to three AYs—the current and two previous AYs. This is because revenues and expenditures accrued or encumbered by the end of an AY can be deposited or expended two FYs following the end of an AY.

The Comptroller’s eXpendit web page found at https://fmx.cpa.state.tx.us/fm/pubs/purchase/index.php provides information on appropriation year determination as well as purchase transaction requirements, provisions of the constitution, statutes and the rules of Texas related to expenditures.

Accrued construction-related expenditures can be expended four years following the end of an AY. Refer to the following chart for a comparison of Appropriation Year and Fiscal Year.

The life of an appropriation extends two years after the end of the fiscal year for which the appropriation was made except those appropriations for construction which extend four years after the end of the fiscal year for which the appropriation was made. (Texas Government Code, Sec 403.071(b))
The first step in the budget set up process begins when the ...

1. Governor signs Conference Version of GAA
2. LBB provides Crosswalks to ACO staff
3. ACO reconciles crosswalk to GAA (CC version) by MOR and strategy
4. Agency prepares MOF/Rider/Capital Budget Allocation Requests
5. Agency submits Allocation Request Schedule to ACO
6. ACO reconciles Allocation Request Schedule to Crosswalk/GAA
7. Agency prepares budget document and enters into USAS
8. ACO reconciles USAS budget entry to Allocation Request
9. ACO approves budget entry in USAS
Setup of an Appropriation in USAS

- LBB ABEST/USAS Crosswalk
- Program codes assigned by LBB
- Strategies and amounts on crosswalk = strategies and amounts in GAA.
- Setup profiles in USAS
  - USAS 20 screen- Appropriation Number Profile
  - USAS D04 screen – Program Code Profile
  - USAS 26 screen- Program Cost Account Profile

Setup of an Appropriation in USAS

Numerous profiles in USAS must be correctly setup to properly record financial transactions.

These profiles were discussed in your USAS Core class.

The setup process begins when the Appropriation Control Officer (ACO) receives the LBB ABEST /USAS Crosswalk, which lists all strategy and rider appropriations by the strategic structure of Goal, Strategy and Objective. The document is called a crosswalk because it correlates strategic structure to program code structure.

Notice the strategic structure and corresponding program codes have amounts identified on the crosswalk on the next slide.

These are the same strategies and amounts that appear in the GAA.
Your ACO will use these to establish the corresponding appropriations in USAS. Two USAS profiles that are necessary to set-up appropriations include the USAS 20 screen- Appropriation Number Profile and USAS 26 screen- Program Cost Account Profile.

Each Goal, Strategy, and Objective is assigned a corresponding program code. Each agency will establish their program codes on the USAS D04 profile with corresponding program cost accounts on the USAS 26 screen.
How an Appropriation Number is Assigned

- Strategy Appropriations
- Rider Appropriations
- General/Special Provision Appropriations

<table>
<thead>
<tr>
<th>Type</th>
<th>Number Assigned</th>
<th>Example</th>
</tr>
</thead>
<tbody>
<tr>
<td>Program/Strategy</td>
<td>1 + Program Code</td>
<td>13009</td>
</tr>
<tr>
<td>Institutions of Higher Ed</td>
<td>10 + Agency Number</td>
<td>10713</td>
</tr>
<tr>
<td>Rider</td>
<td>2 + 4 (Session) + Rider Number</td>
<td>24001, 24997</td>
</tr>
<tr>
<td>Special Legislation</td>
<td>3 + Bill Number or 3 + 3 (Session) + Section Number</td>
<td>31000, 33107</td>
</tr>
</tbody>
</table>

1. For most agency strategy appropriations, a ‘1’ will prefix the program code to create the appropriation number.

2. Generally, rider appropriation numbers begin with a ‘2’ followed by the last digit of the legislative session such as ‘4’ for 84th Legislative Session, followed by the rider number, such as rider 001. This translates into appropriation number ‘24001’.

3. Article IX General Provision appropriations are designated with a ‘2’ followed by the last digit of the legislative session, then the article number (IX) ‘2+4+9’ which is then followed by the page number (ex. Pg. 97) of the rider in the General Provisions, resulting in the appropriation number 24997.

4. For appropriation numbers for Institutions of Higher Education, a ‘10’ will prefix the agency number.
Appropriation Number Set-Up

After appropriation numbers are assigned, they are entered into the 20 Appropriation Number Profile in USAS.
USAS to ABEST

• ABEST
  – Source for the LBB to track program spending

• USAS 26 Profile Cost Account (PCA)
  – Facilitates interface of information between USAS appropriations and ABEST strategy appropriations

• Program in USAS = Strategy in ABEST
Strategic Crosswalk

<table>
<thead>
<tr>
<th>Goal-Obj Strat</th>
<th>USAS Program</th>
<th>Reports To Number</th>
<th>Appropriation Number</th>
<th>Short Name/Budget Type</th>
<th>Fund</th>
<th>2016</th>
<th>2017</th>
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<tr>
<td>1</td>
<td>1701</td>
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<td></td>
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<tr>
<td>1-1-1</td>
<td>3701</td>
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<td>1701</td>
<td>INSTRUCTION/OPERATIONS</td>
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<td></td>
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<td></td>
<td></td>
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<td>2701</td>
<td>INSTRUCTION AND OPERATIONS</td>
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<td>$31,615,352</td>
<td>$31,615,352</td>
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</table>

Program Code Profile

Program Level: G3 (SYSTEM GENERATED)

Higher Levels of Program (SYSTEM GENERATED):

Eff Start Date: 09012015
Eff End Date: ____
Last Proc Date: 06222015

200 Record Successfully Recalled

Please Enter Function
F1-HELP F3-END F4-INTERCEPT F6-PROCESS
Appropriation Process

Program Code Profile

PCA Profile
Program Cost Account (PCA) Profile
### Appropriation Process

#### Strategic Plan Cross Reference by ABEST
- 84th Regular Session, ABEST-USAS, Version 1
- Automated Budget and Evaluation System of Texas
- 733 Texas Tech University

<table>
<thead>
<tr>
<th>Goal-Obj-Strat</th>
<th>Program</th>
<th>Reports To</th>
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<th>Short Name/Budget Type</th>
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<td>1-1-1</td>
<td>2701</td>
<td>2701</td>
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<td>OPERATIONS SUPPORT</td>
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<td>General Budget</td>
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#### Committed Budget

**STATE OF TEXAS BUDGETARY**

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<th>AY</th>
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<th>CODE</th>
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<th>PCA</th>
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<th>COMP</th>
<th>OBJ</th>
<th>OBJ</th>
<th>GLACCT</th>
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<td>001</td>
<td>001</td>
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<td>37011</td>
<td>7000</td>
<td>69,449,151.60</td>
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<td>10733</td>
<td>0001</td>
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<tr>
<td>733</td>
<td>002</td>
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<td>37011</td>
<td>7000</td>
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<td>001</td>
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<tr>
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<td>27021</td>
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Appropriation Process

Strategy Plan Cross Reference by ABEST
84th Regular Session, ABEST-USAS, Version 1
Automated Budget and Evaluation System of Texas

713 Tarleton State University

<p>| | | |</p>
<table>
<thead>
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<tbody>
<tr>
<td>6</td>
<td>1007</td>
<td></td>
</tr>
<tr>
<td>6-3</td>
<td>2024</td>
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<tr>
<td>6-3-1</td>
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RESEARCH FUNDS

COMPREHENSIVE RESEARCH FUND

CIRCLING 13161

General Budget

0001 $534,104 $534,104

Agency USAS 62 Inquiry Screen
Appropriation Process

USAS 62 Appropriation Record Inquiry Screen

USAS 20 Screen Appropriation Number Profile
After all appropriation numbers have been assigned and institutions have setup necessary PCA’s, agencies must complete a Method of Finance Allocation Schedule which identifies how their MOF will be allocated to fund their appropriations. Similarly, institutions must complete a Rider Appropriation Schedule, if applicable. ACO’s reconcile these schedules with appropriation amounts and totals from the GAA.
### Appropriation Process

#### 713 Tarleton State University

<table>
<thead>
<tr>
<th>Goal-Obj-Strat</th>
<th>USAS Program Reports To</th>
<th>Appropriation Number</th>
<th>Short Name/Budget Type</th>
<th>Fund 2016</th>
<th>2017</th>
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<tr>
<td>3-4</td>
<td>3-4-1</td>
<td>2010</td>
<td>1006</td>
<td>INSTITUTIONAL SUPPORT</td>
<td>$2,742,167</td>
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<td>3060</td>
<td>2019</td>
<td>INSTITUTIONAL ENHANCEMENT</td>
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<td>10713</td>
<td>General Budget</td>
<td>$55</td>
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<td></td>
<td></td>
<td></td>
<td>24060</td>
<td>501.1 TX Col License Plate Scholarships</td>
<td>0802</td>
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</table>

### Rider Appropriation Schedule

#### RIDER APPROPRIATION SCHEDULE FOR APPROPRIATION YEAR 2016

<table>
<thead>
<tr>
<th>Strategic Structure / Program Codes</th>
<th>Strategy</th>
<th>Method of Finance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Goal</td>
<td>Objective</td>
<td>Appr Number</td>
</tr>
<tr>
<td>1006</td>
<td>2019</td>
<td>3060</td>
</tr>
</tbody>
</table>
### Rider Appropriation Schedule

**Agency Name:** TARLETON STATE UNIVERSITY  
**Prepared By:** KAREN FINCHER  
**Agency Number:** 713  
**Phone Number:** 254-968-9109

<table>
<thead>
<tr>
<th>Strategic Structure / Program Codes</th>
<th>Strategy</th>
<th>Appn Number</th>
<th>Rider Amount</th>
<th>General Revenue Amount</th>
<th>GR Dedicated Amount</th>
<th>Federal Fund Amount</th>
<th>Other Fund Amount</th>
<th>Appd FD #</th>
<th>Rev Type</th>
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<td>3060</td>
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<td>55</td>
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<td>55</td>
<td>0802</td>
</tr>
</tbody>
</table>

**USAS 62 Appropriation Record Inquiry Screen**
Questions?
APPROPRIATION MANAGEMENT

APPROPRIATION INQUIRY
Inquiry of Appropriations

<table>
<thead>
<tr>
<th>USAS FINANCIAL INQUIRY MENU</th>
</tr>
</thead>
<tbody>
<tr>
<td>46  CASH EXPENDITURES BY MONTH  (GL)</td>
</tr>
<tr>
<td>47  CASH REVENUES BY MONTH  (GL)</td>
</tr>
<tr>
<td>49A REVENUE OR EXPENDITURE  (GL)</td>
</tr>
<tr>
<td>56  GENERAL LEDGER SUMMARY  (GL)</td>
</tr>
<tr>
<td>57  CASH CONTROL SUMMARY  (CC)</td>
</tr>
<tr>
<td>58  AGENCY/FUND SUMMARY  (AF)</td>
</tr>
<tr>
<td>59  APPROPRIATION SUMMARY  (AE)</td>
</tr>
<tr>
<td>61  AGENCY BUDGET RECORD  (AB)</td>
</tr>
<tr>
<td>62  APPROPRIATION RECORD  (AE)</td>
</tr>
<tr>
<td>63  CASH CONTROL RECORD  (CC)</td>
</tr>
<tr>
<td>64  DOCUMENT RECORD  (DF)</td>
</tr>
<tr>
<td>65  GENERAL LEDGER RECORD  (GL)</td>
</tr>
<tr>
<td>66  GRANT RECORD  (GF)</td>
</tr>
<tr>
<td>67  APPROPRIATION AGENCY DETAIL  (AF)</td>
</tr>
<tr>
<td>68  CONTRACT RECORD  (CP)</td>
</tr>
<tr>
<td>69  AGENCY/FUND RECORD  (AF)</td>
</tr>
<tr>
<td>80  PROJECT RECORD  (PJ)</td>
</tr>
<tr>
<td>84  ACCOUNTING EVENT RECORD  (AE)</td>
</tr>
<tr>
<td>85  VENDOR TRANSACTIONS  (AE)</td>
</tr>
<tr>
<td>86  DOCUMENT TRANSACTIONS  (AB)</td>
</tr>
<tr>
<td>88  ACCOUNTING EVENT INQUIRY  (AE)</td>
</tr>
</tbody>
</table>

There are 21 Inquiry screens on USAS.
Inquiry of Appropriations

The Appropriation Record Inquiry, USAS 62 and 67 screens, are the most commonly used screens to inquire on the status of an appropriation and its funding. The following three data elements are necessary to identify an appropriation and funding for a particular appropriation year:

- Agency Number
- Appropriation Year
- Appropriation Number

Control Key = the data elements needed to retrieve information on the USAS inquiry screens.
Inquiry of Appropriations

- REM CASH BASIS BUDG (RCBB) is the available appropriation amount; also called the appropriation budget.
- APPN CASH AVAIL (ACA) is the funding; also referred to as cash.
- RCBB and ACA demonstrate the dual nature of an appropriation and its funding.
- Both parts are necessary to post USAS accounting transactions to an account.
Inquiry of Appropriations

Balance Types categorize different types of entries made on USAS.

- Original Budget
- Budget Increases
- Budget Transfers
- Budget Lapses
- Revenue
- Cash Expenditures
- Accrued Payroll
- Accrued Expenditures
- Encumbrances
- Cash Transfers

Balance Types (BT) should always be positive when viewing with INQ TYPE: CB
Inquiry of Appropriations

USAS 67 Appropriation Agency Detail Inquiry Screen with D23 fund left blank

USAS 67 Appropriation Agency Detail Inquiry Screen with D23 fund populated
The USAS 67 Screen can show summary information at various levels based on data element entered. Like the 62 screen, the next available record is found by moving forward with the F8 key. Unlike the 62 screen, the 67 screen will move backwards with the F7 key in most instances, but some data element combinations will hinder the F8/F7 keys.

Note: when object code 7300 is entered, you see negatives. Original Budget (BT 01) is not entered for all object codes, only object code 7000.
Negatives exist for fund 0242 because there was no Original Budget (BT 01) entered for the fund. This screen would be helpful when working on the USAS/Abest Reconciliation. Expenditures can be determined by program code and fund.
Committed Funding

- Sources of cash from the MOF that could or would be considered committed funding would include:
  - GR
  - GRD
  - Federal Funds
  - Other Funds

- Funding comes from available fund cash
  - Commitment from specified fund cash

Generally, sources of cash from the MOF that would be considered committed funding would include the General Revenue Fund, General Revenue Fund Dedicated, and Other Funds.

Funding from these sources comes from available fund cash. The funding is a commitment from specified fund cash, thus the term committed funding. Appropriations funded from committed funding are considered to be fully funded (RCBB equals ACA) at the beginning of a fiscal year; thus the entire amount of an appropriation with committed funding is available to spend at the beginning of the fiscal year.
Collected Funding

Revenues must be collected and recorded to the credit of the appropriation to ‘Fund’ the appropriation.

Revenue types include:
- appropriated receipts
- Interagency receipts
- grants

MOF sources of cash that would be considered collected funding would include revenues that must be collected by an institution and recorded to the appropriation before the appropriation can be expended. Collected funding could include revenue types such as appropriated receipts, interagency receipts, and grants. These sources of cash must be recorded to the credit of appropriations that are to be funded from these sources of cash. As these receipts are recorded to the credit of appropriations, they ‘fund’ the appropriation, which increases the amount of the appropriation that can be expended.
With a Committed Budget, when an expenditure (BT15) or accrued payroll (BT16) is made, the Net Cash Activity will be negative. With a Collected Budget, the Net Cash Activity changes when revenue (BT12) is deposited, cash is transferred (BT 20/21), expenditures (BT15) are made and payroll is accrued (BT16).
Committed vs Collected Budgets
Role of the Appropriation Control Officer (ACO)

- The function of the ACO is to ensure that state agencies and institutions of higher education comply with the provisions of the GAA.
  - Review
  - Monitor
  - Analyze
  - Transfer
  - Prepare
  - Enforce
  - Train

Many tools are used to accomplish the functions of an ACO. USAS screens commonly used when reviewing, monitoring, or analyzing appropriations are:

- USAS 62 Screen
- USAS 67 Screen
- USAS 49a/b Screen
- USAS 86 Screen
- USAS 56 Screen

USAS screens used to monitor activity are:

- USAS 53 Screen
- USAS 37 Screen
- USAS 69 Screen

Report tools commonly used in reviewing, monitoring, or analyzing appropriations are:

- FM Query SIRS (available to Users)
- AIM (available to Users)
- InfoSGA (available to Users)
- TSO
- BI Tool
ACO’s review and analyze the 62 screen.
When analyzing the 62 screen after binding encumbrances/payables, the ACO would look at balance types to determine if all transactions have processed. Based on APS018, $8,625,074.84 of the budget for fund 0242 needs to be reduced by entering an A doc with TC 006R. This would reduce the budget to $99,982.52, the amount identified as the remaining accrual.
The 49a/b screen displays revenues and expenditures by comptroller object code. The data comes from the GL tables and an item must have posted with an overnight batch cycle on USAS to appear on this screen. ACO’s would use this screen to review tuition set asides by comparing the revenue object code to the expenditure object code. Based on the data shown the amounts deposited for the set asides were subsequently transferred as required.
Your ACO might use the 56 screen to verify Unearned Revenues (previously known as deferred revenues). Unearned revenues recorded on USAS for one period (TC 173) need a corresponding entry made in the period that the revenue is earned (TC 176).

Fund 0802, License Plate Trust Fund, is the most common shared fund. An entry is made on USAS to GL 0047 each year for the shared fund.

The GL screen is very useful when preparing for AFR season.
This is a comparison of the GL 56 screen and one of the cash control screens, Screen 57. The 57 screen can also be viewed by AY. If a payment is not processing on USAS and fund 02XX is the paying fund, this screen is used by AY to determine if there is enough fund cash for the payment to process.
Inquiry of Appropriations

USAS Agency/Fund Record Inquiry 69 Screen

The USAS 69 screen is used most often to see if any treasury deposits have been recorded to default. This occurs for various reasons. If the treasury receives funds and does not know how the deposit needs to be recorded on USAS, the funds will be recorded to default fund 9000. The default funds needs to be cleared on a timely basis. Having something in one of the default funds at year end will require additional AFR entry. The default fund is cleared with a J doc, batch type B, TC195R, fund 9000, appropriation 00000, PCA 99900 and object code 3788 with TC195 and the coding block used on the original Deposit document.
InfoSGA shows USAS DAFR reports. DAFR018B will show what has gone into default and the short description is often enough to determine what made the deposit go into the default fund.
The 53 screen (IT File) needs to be reviewed on a regular basis and any batches that are not processing need to be analyzed to determine what needs to be done in order for them to cycle in a timely basis. For AGY760, the batches are in “H” status and “P” status. Batches on Hold need to be released in order to process. Batches that have Posted remain on USAS until future payment dates. To determine the future payment date, select the batch and hit the F11 key. When the 52 screen (View a Batch) appears change the “F” on the Action line to “D” and hit enter. Now the Pay Date is shown.
The 86 screen will show a document that is accrued on USAS but not yet paid. The accrual can sometimes be seen on the 67 screen. This illustration would not be the norm, the accrual is visible because no other vouchers for object code 7345 have posted in April to this appropriation.
When reviewing the IT file (53 screen), the USAS 37 screen can help you determine what needs to be done so that the document can cycle off. When the 37 screen has a STATUS of “Y”, the document is usually just waiting for a future payment date to arrive and will cycle off when that occurs. When the 37 screen has a STATUS of “N”, an action is required for the document to cycle off. In this instance, the document needs a 400 action code added to the record by the Fiscal Management Expenditure Audit group. Additional documentation is needed so that the approval code can be added.
The 86 screen will show the warrant or direct deposit number once payment has been made. Warrant numbers are 9 digits long and direct deposits are 7 digits long. Select the first transaction line on the 86 screen then hit the F9 key to move to move to the 84 screen. The accounting event record shows additional useful information. The payment number as well as the payment date as well as the payment distribution date on this screen.
Questions?
APS 011

Benefits Proportional by Fund for Institutions of Higher Education
APS 011
Benefits Proportional by Fund

Legal Cite:

• General Appropriations Act, Article IX Sections 6.08, 84th Legislature, Regular Session; Sections 51.009 (a) and (c), Education Code

Purpose:

• To ensure that employee benefit costs are distributed fairly and equitably between an institution’s appropriated funds
APS 011
Benefits Proportional by Fund

Appropriated Funds:

– Financing Sources
  • Identified in the institution’s Method of Finance (MOF) or riders in the General Appropriations Act (GAA)
  • Consist of:
    – General Revenue
    – General Revenue-Dedicated
    – Federal Funds
    – Other Funds
APS 011

Benefits Proportional by Fund

Single funded agencies

– Submit letter to Comptroller and SAO by November 19th claiming single-funded status
Sample Letter For Single Funded Institutions of Higher Education That Do Not Receive Federal Receipts

Comptroller of Public Accounts
Finance Integrity Division
111 East 17th Street, Room 901
Austin, Texas 78701-1440
FAX: (512) 936-5972

State Auditor’s Office
Control Files, Attn: Reports
1501 North Congress Ave., Suite 4-224
Austin, TX 78701-1429
FAX: (512) 936-5980
Email: reports@sao.state.tx.us

Date

Subj: Letter,

This letter is to comply with the requirements of HB 1, Article IX, Section 6.08, 82nd Legislature, Regular Session and Benefits Proportional by Fund (APS011), confirming that agency (agency number), (institution name), was funded from a single appropriated fund (fund number), for fiscal year (year), and that no institution funding was from federal receipts. In consideration of the funding confirmed in this letter, no adjustments to achieve proportionality are required.

Signature, Chief Financial Officer or Designee

Date
**Benefits Proportional by Fund Report (Institutions of Higher Education)**

For Appropriation Year 20  

**As of Fiscal Year:**

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<tr>
<th>Institution Name</th>
<th>Sample Institution</th>
<th>Agency Number</th>
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### Section I - Funding Proportionality

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<th>COLUMNS</th>
<th>GENERAL REVENUE</th>
<th>FINANCING SOURCES</th>
<th>EXCLUDE FUNDS WITH SALARY RESTRICTIONS</th>
<th>FUNDING SUBJECT TO PROPORTIONALITY REQUIREMENT</th>
<th>REQUIRED PROPORTION (reflects local funds aid)</th>
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<td>AMOUNT³</td>
<td>AMOUNT⁴</td>
<td>AMOUNT⁵</td>
<td>AMOUNT⁶</td>
</tr>
<tr>
<td>COLUMN 1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>COLUMN 2</td>
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<td></td>
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</tr>
<tr>
<td>COLUMN 3</td>
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<tr>
<td>COLUMN 4</td>
<td></td>
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<td></td>
</tr>
<tr>
<td>COLUMN 5</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**GR Total and Percentage of Grand Total**

16,434,561.00  
63.5627%  
75.2603%

---

<table>
<thead>
<tr>
<th>COLUMNS</th>
<th>GENERAL REVENUE DEDICATED FINANCING SOURCES</th>
<th>FINANCING SOURCES AMOUNT¹</th>
<th>EXCLUDE FUNDS WITH SALARY RESTRICTIONS</th>
<th>FUNDING SUBJECT TO PROPORTIONALITY REQUIREMENT</th>
<th>REQUIRED PROPORTION (reflects local funds aid)</th>
</tr>
</thead>
<tbody>
<tr>
<td>COLUMNS</td>
<td>AMOUNT¹</td>
<td>AMOUNT³</td>
<td>AMOUNT⁴</td>
<td>AMOUNT⁵</td>
<td>AMOUNT⁶</td>
</tr>
<tr>
<td>COLUMN 1</td>
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<td></td>
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<tr>
<td>COLUMN 2</td>
<td></td>
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<tr>
<td>COLUMN 3</td>
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<tr>
<td>COLUMN 4</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>COLUMN 5</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**GR - Dedicated Total and Percentage of Grand Total**

5,394,713.29  
36.0103%  
24.7122%
### APS 011
Benefits Proportional by Fund

<table>
<thead>
<tr>
<th>COLUMN 1</th>
<th>COLUMN 2</th>
<th>COLUMN 3</th>
<th>COLUMN 4</th>
<th>COLUMN 5</th>
</tr>
</thead>
<tbody>
<tr>
<td>OTHER FUNDS FINANCING SOURCES</td>
<td>FINANCING SOURCES AMOUNT¹</td>
<td>EXCLUDE FUNDS WITH SALARY RESTRICTIONS⁵</td>
<td>FUNDING SUBJECT TO PROPORTIONALITY REQUIREMENT</td>
<td>REQUIRED PROPORTION (reflects local funds adj)</td>
</tr>
<tr>
<td>Other Funds (Appfd Fund # )</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Appropriated Receipts (Appfd Fund # )</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interagency Receipts (Appfd Fund # )</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other E &amp; O Patient Income (Appfd Fund # )</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other Local Funds Adjustment (Appfd Fund # )</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>OF Rides (Appfd Fund # )</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other Funds Total and Percentage of Grand Total</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00%</td>
<td>0.0000%</td>
</tr>
<tr>
<td>Grand Total</td>
<td>26,683,172.16</td>
<td>21,829,294.30</td>
<td>100.0000%</td>
<td>100.0000%</td>
</tr>
</tbody>
</table>

Legal Cites and Documentation: A) TRB 2,152,643 B) TPEG 1,543,355 and Exemptions and Waivers 1,050,000

---

¹ The amount listed as GF in the MSP of the OAA.
² If the source of funding is limited, enter the limited resource.
³ Provide statutory or other site for excluded funds.
### APS 011

**Benefits Proportional by Fund**

#### SECTION II - BENEFITS WORKSHEETS

**IIa - Social Security, State Employee Match (CASI)**

<table>
<thead>
<tr>
<th>Column 1</th>
<th>Column 2</th>
<th>Column 3</th>
<th>Column 4</th>
<th>Column 5</th>
<th>Column 6</th>
</tr>
</thead>
<tbody>
<tr>
<td>Appropriated Funds</td>
<td>Actual Benefits Paid</td>
<td>Benefits Excluded</td>
<td>Benefits Subject to Proportionality</td>
<td>Calculated Proportional Benefits</td>
<td>Proposed Adjustment*</td>
</tr>
<tr>
<td>General Revenue (Appl. Fund # 0001)</td>
<td>2,376,136.97</td>
<td>2,376,136.97</td>
<td>2,216,253,1356</td>
<td>159,883.83</td>
<td></td>
</tr>
<tr>
<td>OR, Dedicated (Appl. Fund # 0006)</td>
<td>587,869.63</td>
<td>587,869.63</td>
<td>727,493,4645</td>
<td>-159,883.83</td>
<td></td>
</tr>
<tr>
<td>Other (Appl. Fund #)</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td></td>
</tr>
<tr>
<td><strong>Totals</strong></td>
<td>3,232,966.00</td>
<td>3,232,966.00</td>
<td>3,659,790,9450</td>
<td>173,265.05</td>
<td></td>
</tr>
</tbody>
</table>

**IIb - Group Insurance (OIP)**

<table>
<thead>
<tr>
<th>Column 1</th>
<th>Column 2</th>
<th>Column 3</th>
<th>Column 4</th>
<th>Column 5</th>
<th>Column 6</th>
</tr>
</thead>
<tbody>
<tr>
<td>Appropriated Funds</td>
<td>Actual Benefits Paid</td>
<td>Benefits Excluded</td>
<td>Benefits Subject to Proportionality</td>
<td>Calculated Proportional Benefits</td>
<td>Proposed Adjustment*</td>
</tr>
<tr>
<td>General Revenue (Appl. Fund # 0001)</td>
<td>831,093.34</td>
<td>831,093.34</td>
<td>1,004,358,3945</td>
<td>-173,265.05</td>
<td></td>
</tr>
<tr>
<td>Other (Appl. Fund #)</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td></td>
</tr>
<tr>
<td><strong>Totals</strong></td>
<td>4,064,059.34</td>
<td>4,064,059.3400</td>
<td>0.00</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* Retiree Portion of Actual Group Insurance Costs:

- General Revenue: 889,065.91
- OR, Dedicated: 106,929.91
- Other: 0.00
- Total Retiree Group Insurance Costs: 1,076,924.52

Adjustment made with Current Dao Number: 1612301
### Iic - Retirement Contributions (TRS)

<table>
<thead>
<tr>
<th>APPROPRIATED FUNDS</th>
<th>COLUMN 2</th>
<th>COLUMN 3</th>
<th>COLUMN 4</th>
<th>COLUMN 5</th>
<th>COLUMN 6</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>ACTUAL BENEFITS PAID</td>
<td>BENEFITS EXCLUDED</td>
<td>BENEFITS SUBJECT TO PROPORIONALITY</td>
<td>CALCULATED PROPORTIONAL BENEFITS</td>
<td>REQUIRED ADJUSTMENT*</td>
</tr>
<tr>
<td>General Revenue</td>
<td>1,561,655.82</td>
<td>0.00</td>
<td>1,561,655.82</td>
<td>1,668,846.1323</td>
<td>-107,190.31</td>
</tr>
<tr>
<td>(Appd Fund # 0001)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Or-Dedicated</td>
<td>654,995.36</td>
<td>0.00</td>
<td>654,995.36</td>
<td>547,805.0477</td>
<td>107,190.31</td>
</tr>
<tr>
<td>(Appd Fund # 0269)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td><strong>Totals</strong></td>
<td><strong>2,216,651.18</strong></td>
<td><strong>2,216,651.1800</strong></td>
<td>0.00</td>
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<td></td>
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</tbody>
</table>

Adjustment made with Current Doc Number

### Iid - Optional Retirement Program (ORP)

<table>
<thead>
<tr>
<th>APPROPRIATED FUNDS</th>
<th>COLUMN 2</th>
<th>COLUMN 3</th>
<th>COLUMN 4</th>
<th>COLUMN 5</th>
<th>COLUMN 6</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>ACTUAL BENEFITS PAID</td>
<td>BENEFITS EXCLUDED</td>
<td>BENEFITS SUBJECT TO PROPORIONALITY</td>
<td>CALCULATED PROPORTIONAL BENEFITS</td>
<td>REQUIRED ADJUSTMENT*</td>
</tr>
<tr>
<td>General Revenue</td>
<td>1,034,386.26</td>
<td>0.00</td>
<td>1,034,386.26</td>
<td>1,112,589.3522</td>
<td>-78,123.09</td>
</tr>
<tr>
<td>(Appd Fund # 0001)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Or-Dedicated</td>
<td>443,309.49</td>
<td>0.00</td>
<td>443,309.49</td>
<td>365,185.3978</td>
<td>78,123.09</td>
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<td>(Appd Fund # 0269)</td>
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<td></td>
</tr>
<tr>
<td>Other</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
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<tr>
<td><strong>Benefits Excluded</strong></td>
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<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Totals</strong></td>
<td><strong>1,477,694.75</strong></td>
<td><strong>1,477,694.7500</strong></td>
<td>0.00</td>
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</tr>
</tbody>
</table>

Adjustment made with Current Doc Number: J1512301

4 Amounts may differ due to rounding.

I certify that this report demonstrates compliance with SB 1, Article IX, Section 6.88, 83rd Legislature, Regular Session, and has been completed in accordance with the guidance provided in the Fiscal Policy and Procedure (FPP) Benefits Proportional by Fund (APS011).

---

Signature

Chief Financial Officer or Designee
## Benefits Proportional by Fund - Local Funds Adjustment

(Institutions of Higher Education)

<table>
<thead>
<tr>
<th>Actual Revenues (adjusted for riders and exclusions)</th>
<th>% of Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>GR</td>
<td>16,434,581.00</td>
</tr>
<tr>
<td>GR-Ded</td>
<td>9,248,592.15</td>
</tr>
<tr>
<td>Other</td>
<td>0.00</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>25,683,173.15</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Actual Benefit Expenditures (all fund sources less exclusions):</th>
</tr>
</thead>
<tbody>
<tr>
<td>FICA</td>
</tr>
<tr>
<td>GIP</td>
</tr>
<tr>
<td>TRS</td>
</tr>
<tr>
<td>ORP</td>
</tr>
<tr>
<td><strong>Total</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Local Funds Adjustment:</th>
</tr>
</thead>
<tbody>
<tr>
<td>GR-D</td>
</tr>
<tr>
<td>Other</td>
</tr>
<tr>
<td><strong>Total</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Adjusted Funding Proportionality Calculation:</th>
</tr>
</thead>
<tbody>
<tr>
<td>GR</td>
</tr>
<tr>
<td>GR-Ded</td>
</tr>
<tr>
<td>Other</td>
</tr>
<tr>
<td><strong>Total</strong></td>
</tr>
</tbody>
</table>

4 Amounts may differ due to rounding.
## APS 011

**Benefits Proportional by Fund**

### Sample University

<table>
<thead>
<tr>
<th>Institution Name</th>
<th>Agency Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sample University</td>
<td>123</td>
</tr>
</tbody>
</table>

Compliance with FBI Article 9, Section 516, is mandatory. Payment requires a proportional adjustment for the following benefits:

- [ ] Group Insurance
- [ ] Teacher Retirement System
- [ ] Credit due from TRS for 5302

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>School Year</td>
<td>5302</td>
</tr>
<tr>
<td>Adjustment due to TRS for 5302</td>
<td>123123231090</td>
</tr>
<tr>
<td>Document Number</td>
<td>123123231090</td>
</tr>
</tbody>
</table>

**Institution Contact**

<table>
<thead>
<tr>
<th>Name</th>
<th>Phone</th>
</tr>
</thead>
<tbody>
<tr>
<td>Selena Meyers</td>
<td>(512) 453-9554</td>
</tr>
</tbody>
</table>

* If you do not know the 11-digit TRS district number assigned to your agency, please call 1-800-453-1750 ext. 432, or 512-342-4001.
APS 011
Benefits Proportional by Fund

Agency Requirements

– Submit report to Comptroller
  • By November 19th
– Submit complete copy to SAO; Copy of Section III to TRS/ERS
  • By November 19th
– Provide legal cites (or explanation) for excluded items, riders, and local funds adjustment
– Required adjustments
  • Supply document numbers in Section II for adjustments needed to benefit accounts
  • Enter adjustments into USAS by Nov 19th
APS 011

Benefits Proportional by Fund

Comptroller Requirements

Verify Compliance

- Verify date of submission
- Verify MOF amounts using GAA
- Run QMF report to verify benefit expenditures (APS 011 check report)
- Complete spreadsheet to verify proportionality amounts

Notification from State Auditor’s Office
Possible reduction of current year GR appropriations
APS 011

Benefits Proportional by Fund

The Pieces:

1. Complete the forms
   - Break down the funding/expenditures by MOF
   - Include legal cite or explanation of inclusions/exclusions
   - Include document numbers of all adjustments
   - Sign the forms

2. Submit the forms
   - Submit completed forms by November 19th
   - Enter USAS adjustments by November 19th
APS 011
Benefits Proportional by Fund

QUESTIONS?

Web Addresses:
Encumbrance Report and Lapsing of Appropriations

Texas Constitution Art. III, Sec. 49-g and

Art. VIII, Sec. 6

Texas Government Code, Sec. 403.021, 403.071, and 403.074

According to the Texas Constitution, Article VIII, Section 6, money can only be drawn from the state treasury by a specific appropriation. In addition, a claim may not be paid from an appropriation unless the claim is presented to the Comptroller no later than two years after the end of the fiscal year for which the appropriation was made. Appropriations contained in the General Appropriations Act (GAA) usually have a term of one year, coinciding with the state fiscal year (Sept. 1 to Aug. 31).

Section 403.021(b) of the Government Code requires state agencies to report into USAS all payables and binding encumbrances by appropriation account. For the 1st three quarters of the fiscal year, state agencies are required to enter binding encumbrances and payables in USAS for appropriations made for the current appropriation year. The entries are required to be in USAS within 30 days of the close of the quarter, therefore the due dates are be December 30th, March 30th, and June 30th for the 1st, 2nd and 3rd quarters respectively. The annual requirement for binding encumbrances and payables includes all prior appropriation years and the entries are required in USAS no later that October 30th of each year. This rule applies to all non-construction appropriations. However, a state agency is still required to report encumbrances on construction appropriations due to accounting standards.
Why are Encumbrance Reports and Lapses required?

Half of the positive, unencumbered GR balance is transferred to the Economic Stabilization Fund.

It is very important for agencies and institutions to accurately report their payables and binding encumbrances because one-half of the unencumbered positive General Revenue Fund balance at the end of each biennium will be transferred to the Economic Stabilization Fund. This fund is used to fund revenue shortfalls.
Definitions

• Encumbrance

• Payable

• Unexpended balance (UB) forward

Encumbrance – for purposes of the binding encumbrance and payables report, an outstanding encumbrance is defined as a contract, agreement or other action that legally obligates state funds. Encumbrances are commitments for services or goods made prior to the end of the reporting period, but where the good or service has not been received by the end of the reporting period. Anticipated contracts or contracts under negotiation are not legal commitments and should not be reported as encumbrances.

Payable – Payables are amounts obligated for good or services actually rendered or provided to the agency by the end of the reporting period, but for which the agency has not yet made payment.

Unexpended balance (UB) forward - This refers to the unobligated balance remaining in an appropriation at the end of an appropriation term. Agencies must have legislative authority to move funds from one year to the next or from one biennium to the next biennium.
Agencies must encumber an appropriation during the AY for which the appropriation is made.

<table>
<thead>
<tr>
<th>If the appropriation year (AY) is...</th>
<th>Then funds must be encumbered by...</th>
<th>And vouchers must be paid by...</th>
</tr>
</thead>
</table>

Agencies must obligate (encumber) an appropriation during the AY for which the appropriation is made. Payments for such obligations must be made within two years following the last day of the appropriation year.
Important due dates for entering binding encumbrances and payables into USAS:

<table>
<thead>
<tr>
<th>Period</th>
<th>End Date/Effective Date</th>
<th>Due Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Quarter</td>
<td>Nov 30</td>
<td>Dec 30</td>
</tr>
<tr>
<td>2nd Quarter</td>
<td>Feb 28/29</td>
<td>Mar 30</td>
</tr>
<tr>
<td>3rd Quarter</td>
<td>May 31</td>
<td>Jun 30</td>
</tr>
<tr>
<td>Annual (4th quarter)</td>
<td>Aug 31</td>
<td>Oct 30</td>
</tr>
</tbody>
</table>

Quarterly entries of encumbered and payable amounts must be made into USAS with an effective date on or before the end date of the quarter or year (Because the annual reporting requirement encompasses the fourth quarter of the previous appropriation year, there is no requirement for separate fourth quarter reporting).
Encumbrance T-codes

**OPTION #1:** Use TC 207, auto liquidates with 211.

**OPTION #2:** Use TC 210 throughout the year. Additional quarterly entries not necessary.

If an agency does not record encumbrances into USAS when obligations are made, then an entry must be made at the end of each quarter using T-code 207 to record the encumbrance amount. T-code 207 records the encumbrance in the previous period (the period’s ending date must be used for effective date) and reverses with the generated T-code 211 so the encumbrance is not reflected in the current period. If an agency uses T-code 210 to record encumbrances throughout the year, then no entry is necessary on a quarterly basis. At time of payment, the agency uses T-code 231 to record a payable, liquidate the encumbrance and make payment. (T-code 217 is used to cancel an encumbrance.)
Payables

OPTION #1: Use TC 420, auto liquidates with 421.

OPTION #2: Use TC 225 during the current FY that process on USAS during FY16.

Option #3: Use TC 225 to make entries on USAS during FY17 with a prior year transaction effective date.
Payable Dates

• Transactions backdated to the prior fiscal year during September may be entered with an effective date of either Aug. 31 or Aug. 32.

• Transactions backdated to the prior fiscal year after Sept. 30 (when month 12 is closed) must be entered with an effective date of Aug. 32.

Enter payables using TC 420 with an effective date of Aug. 31 or Aug. 32 in order to post to the prior fiscal year. Transactions backdated to the prior fiscal year during September may be entered with an effective date of either Aug. 31 or Aug. 32. Transactions backdated to the prior fiscal year after Sept. 30 (when month 12 is closed) must be entered with an effective date of Aug. 32. When requesting year-end reports on the 91 profile, remember to request period 13 to include August 32 activity. Payable entries will self liquidate in the new year with TC 421.

Those vouchers processed prior to Aug. 31 will liquidate on their payment due date.
Appropriation balances on the USAS 62 screen may require adjustments or corrections before UB forward, lapsing or collected cash disposition.

When Appropriation Cash Available (ACA) is greater than Remaining Cash Basis Budget (RCBB) and an agency has appropriation authority to the collected cash, then the RCBB should be increased to equal ACA. After increasing the RCBB to equal ACA, the agency should UB or lapse each unobligated budget.

RCBB often exceeds ACA. This situation results from unfunded original budget or the RCBB being increased prior to fully collecting the Method of Finance (MOF) amount. In situations where the RCBB was increased before fully collecting the MOF amount, the RCBB should be reduced to equal the balance of ACA or the original budget amount if ACA is less than the RCBB.

• If the RCBB had been increased with T-code 179, a T-code 195/179R should be processed.
• If the RCBB had been increased with T-codes 006/009, the decrease should be processed with T-codes 009R/006R.
Lapse Unobligated Budget Authority

Appropriations Statutorily expire at the end of the AY when:

• Not obligated
• Not expended
• Not reappropriated

Appropriations statutorily expire when they are not obligated (ie: encumbered or accrued) before the end of the appropriations term, they are not expended during the payment period, or they are not reappropriated in the subsequent legislation. Because an unobligated appropriation balance cannot be encumbered after the end of the appropriation term, the balance lapses unless it is specifically reappropriated for a new term. Lapse transactions must be recorded in USAS for control and budgetary reporting purposes.
Lapse Transactions

• Used to eliminate excess budget authority

• Do not affect fund cash balances

• Reverse excess budget authority created with T-code 006

Lapse transactions do not affect fund cash balances in any way. They only affect an agency’s authority to spend (budget authority) and are used to lapse unneeded budget authority that was originally established (BT 01) or transferred into (BT 04 and/or BT 06) an appropriation. Any excess budget authority created with a T/C 006 (BT 02 ‘APPN REVISIONS’) that is not associated with a deposit of revenue or transfer in of cash should be reversed rather than lapsed. Excess budget authority created with budgetary transaction codes 006 (BT 02), 006/009 (BT 02, BT 11) or with depository transaction codes such as 179 or 970 (BT 13) may be lapsed as long as the revenue or cash remains in the appropriation. If the revenue or cash is moved to another appropriation, then the excess budget authority should be reduced. Reductions should be made by using a T/C 006R or 009R/006R or lapse with a T/C 039.
The Comptroller is directed by the Government Code, Section 403.21(d) to lapse on November 1st of each year all unencumbered construction and non-construction appropriation balances for all prior appropriation years based on the payables and binding encumbrances reported.

The agency’s Appropriation Control Officer (ACO) is responsible for checking the compliance of his/her agencies, verifying the 8/31 unobligated balances for each assigned agency (remaining encumbrance basis budget), (2) the amounts lapsed in each appropriation, and (3) the certification for each agency has been received.
Binding Encumbrances and Payables

Ensure transactions:
• Post to correct PCAs
• Inferring correct Program Codes
• Using correct COBJs

Binding encumbrances and payables must be entered by appropriation number, appropriation year, fund, program cost account (PCA) and comptroller object (COBJ). Agencies must ensure that encumbrance and payable transactions post to PCAs that point to the correct program code in USAS and use the comptroller objects that roll up to the correct LBB object code. (Refer to Summary Comptroller Objects Sorted by LBB Object for a list of COBJs that may be used as “summary” object codes for encumbrance and payable transactions. These COBJs are considered summary object codes only for reporting binding encumbrances and payables required by this document. See the “COBJ Impact” section for a discussion of when the use of summary object codes is appropriate.)
Fund cash balances that are not required for payment of outstanding obligations from previous years should be moved to the current year (if authorized by statute or the GAA), moving forward one year at a time (i.e., to move AY 2008 balances to AY 2010, move 2008 to 2009 and 2009 to 2010.) Enter the coding block with Document Type J, Batch Type 2 or 8.

<table>
<thead>
<tr>
<th>If cash was received...</th>
<th>Use T-codes...</th>
<th>COBJ</th>
</tr>
</thead>
<tbody>
<tr>
<td>As revenue (Balance Type 12)</td>
<td>405 and 406</td>
<td>3974/3975</td>
</tr>
<tr>
<td>As a transfer (Balance Type 20)</td>
<td>403 and 404</td>
<td>3986</td>
</tr>
</tbody>
</table>

The comptroller object for the collected budget portion of the transactions above should be based on the type of funds transferred.

- Comptroller object **3974** is for federal funds
- Comptroller object **3975** is for regular revenues
- Comptroller object **3986** is for unexpended balance forward-operating transfers in
Questions?
Salary Benefit Appropriation Allocations

Government Code, Sec. 606.063, 815.403; Insurance Code, Sec. 1551.302; GAA, Art IX, Sec 6.07(b), 84th Legislature, Regular Session.
APS 019
Policy

• Submit documents to ACO by Sept 15 each year to receive budget
  – **Note:** Beginning with AY 2011 benefit appropriations, the Benefit Voucher Data Worksheet (available for [Excel 2003](#) or [Excel 2007](#)) must be used for submissions. The Benefit Voucher Data Worksheet is a Microsoft Excel form with built-in macros. See the [Benefit Voucher – Data Worksheet Instructions Web-based tutorial](#) for more information.

• If budget is collected, agency will move cash to fund budget

• Submit documents to ACO by Oct 30 to return excess budgets

State agencies and institutions of higher education must submit for data entry, budget documents with completed batch headers to their appropriation control officer (ACO) at the Texas Comptroller of Public Accounts by **Sept. 15** of each year to receive budget to pay for employees’ benefit payments for the new appropriation year. Agencies must move cash into the benefit appropriations if they are established with collected budgets.

By **Oct. 30**, agencies must submit for data entry, budget documents with completed batch headers to their ACO to return any excess budget from the previous appropriation year.
The GAA appropriates funds to the Comptroller’s office for state-matched Social Security contributions. Agencies and institutions of higher education must submit budget documents to the Comptroller’s office for the estimated amount of Social Security necessary for the appropriation year. Agencies then make direct payments to the Internal Revenue Service (IRS).

Section 606.064, Government Code, was amended in 1995 to eliminate the provision requiring the State of Texas to pay a portion of the employee’s share of Federal Insurance Contributions Act (FICA) taxes, commonly referred to as state-paid Social Security. Beginning with wages paid Jan. 1, 1996, state-paid Social Security payments ceased and, for eligible employees, were replaced with benefit replacement pay (BRP) payments to offset the loss of state-paid Social Security to eligible state employees and state-paid judges. For institutions of higher education, BRP is a part of the salary paid to the employee for those employed prior to Jan. 1, 1996 and is reported via HRIS.

The GAA appropriates funds for employees’ retirement and employee group insurance benefits to the Employees Retirement System (ERS).

Agencies must submit budget documents to their ACO for the estimated amounts of state retirement and group insurance for the appropriation year. Agencies then make payments directly to ERS.

ERS acts as the state’s trustee agency for state employee retirement and insurance benefits.

Institutions of higher education have two retirement appropriations:

- Optional Retirement Program (ORP) (Appropriation 97646) for qualifying employees and
- Teacher Retirement System (TRS) (Appropriation 99323) for all other employees.

Budget allocated for ORP expenditures include both General Revenue and Other Educational and General (E&G). The TRS Appropriation is budgeted for the Other E&G expenditures only.
Comptroller’s duties

- Establish benefit appropriations in USAS for Funds 0001 and 0999
- Process agency payrolls
- Audit and process transfer of benefits budgets from CPA, ERS and TRS to agencies
- Send payments for Social Security deductions and state-matched Social Security to the IRS

The Comptroller’s office processes agency payrolls, including payments for state-matched Social Security, BRP, state retirement, retirement membership fees, and group insurance. The Comptroller’s office audits and processes the following transactions:

- Transfer of state-matched Social Security and BRP from the Comptroller’s office to agencies; and
- Transfer of budgets for state retirement and group insurance from ERS and TRS to agencies.

The Comptroller’s office also sends payments for Social Security deductions and state-matched Social Security to the IRS.

The Comptroller’s office and ERS will establish appropriations for benefit appropriations in the Uniform Statewide Accounting System (USAS).
- **Fund 0001** for General Revenue (GR) appropriations, and
- **Fund 0999** for appropriations from GR-dedicated funds, federal funds and other special funds.
ERS’ duties

• Administer Texas Employees Group Benefits Program
• Pay retired employee state insurance match, retirement membership fees, retirement and group insurance
• Send monthly summaries to agencies

ERS administers the Employees Retirement System of Texas and the Texas Employees Group Benefits Program. From applicable state funds, ERS pays for retired employee insurance state match, retirement membership fees, retirement and group insurance deductions. ERS sends agencies monthly summaries of these activities. ERS also monitors the monthly amounts agencies pay for retirement and insurance to ensure these amounts are reasonable.
TRS' duties

- Administer the Teacher Retirement System
- Make retirement contributions to the TRS pension fund
- Maintain the actuarial soundness of the system

TRS administers the Teacher Retirement System as an employee benefit trust and makes retirement contributions to the TRS pension fund for higher education employees and maintains the actuarial soundness of the system. TRS provides services to members, manages investments and administers the TRS retirement fund.
Committed budgets

Transfer from Fund 0001 if:
• Funded with GR
• Funded with appropriated receipts or other sources in the MOF that are deposited into Fund 0001

Transfer from Fund 0999 if:
• Funded with GRD or Special Funds

Transfer benefit appropriations from Fund 0001 as a committed budget if salaries are paid from:
• Appropriations funded with General Revenue, or
• Appropriations funded with appropriated receipts, or other sources identified in the method of finance, that are deposited to Fund 0001.

Transfer benefit appropriations from Fund 0999 as a committed budget if salaries are paid from:
• Appropriations funded with general revenue dedicated funds or special funds that are established with committed budgets.
Example of transactions needed to transfer OASI budget.
### Transfer transaction

**Committed Budget**
Create a committed budget transfer with a budget revision Document Type A, Batch Type 1 using the coding blocks in the following tables.

#### ORP (OR)
**Transfer out of Higher Education ORP appropriation:**

<table>
<thead>
<tr>
<th>Agency Number</th>
<th>T-code/Title</th>
<th>Appropriation Number</th>
<th>COBJ</th>
<th>Agency Fund/PCA</th>
</tr>
</thead>
<tbody>
<tr>
<td>902</td>
<td>012/Appn Transfer Out - Exp</td>
<td>13010 – Higher Education ORP</td>
<td>7000</td>
<td>0001/0001/13010</td>
</tr>
</tbody>
</table>

**Transfer into institution's benefit appropriation:**

<table>
<thead>
<tr>
<th>Agency Number</th>
<th>T-code/Title</th>
<th>Appropriation Number</th>
<th>COBJ</th>
<th>Appropriated Fund/Agency Fund/PCA</th>
</tr>
</thead>
<tbody>
<tr>
<td>XXX</td>
<td>018/Appn Transfer In - Exp</td>
<td>97646 – Higher Education ORP</td>
<td>7000</td>
<td>0001/Determined by Agency/Determined by Agency</td>
</tr>
</tbody>
</table>

**Note:** The agency GL ACCT number is required for these transactions.

#### ORP (Other E&G)
**Transfer out of Higher Education ORP appropriation:**

<table>
<thead>
<tr>
<th>Agency Number</th>
<th>T-code/Title</th>
<th>Appropriation Number</th>
<th>COBJ</th>
<th>Appropriated Fund/Agency Fund/PCA</th>
</tr>
</thead>
<tbody>
<tr>
<td>902</td>
<td>012/Appn Transfer Out - Exp</td>
<td>13010 – Higher Education ORP</td>
<td>7000</td>
<td>0001/0001/13010</td>
</tr>
</tbody>
</table>

**Transfer into institution's benefit appropriation:**

<table>
<thead>
<tr>
<th>Agency Number</th>
<th>T-code/Title</th>
<th>Appropriation Number</th>
<th>COBJ</th>
<th>Appropriated Fund/Agency Fund/PCA</th>
</tr>
</thead>
<tbody>
<tr>
<td>XXX</td>
<td>018/Appn Transfer In - Exp</td>
<td>97646 – Higher Education ORP</td>
<td>7000</td>
<td>0212/Determined by Agency/Determined by Agency</td>
</tr>
</tbody>
</table>

**Note:** The agency GL ACCT number is required for these transactions.

#### TRS (Other E&G)
**Transfer out of Higher Education TRS Retirement appropriation:**

<table>
<thead>
<tr>
<th>Agency Number</th>
<th>T-code/Title</th>
<th>Appropriation Number</th>
<th>COBJ</th>
<th>Appropriated Fund/Agency Fund/PCA</th>
</tr>
</thead>
<tbody>
<tr>
<td>323</td>
<td>012/Appn Transfer Out - Exp</td>
<td>13008 – Higher Education TRS Retirement</td>
<td>7000</td>
<td>0999/0999/13100</td>
</tr>
</tbody>
</table>

**Transfer into institution's benefit appropriation:**

<table>
<thead>
<tr>
<th>Agency Number</th>
<th>T-code/Title</th>
<th>Appropriation Number</th>
<th>COBJ</th>
<th>Appropriated Fund/Agency Fund/PCA</th>
</tr>
</thead>
<tbody>
<tr>
<td>XXX</td>
<td>018/Appn Transfer In - Exp</td>
<td>98323 – Higher Education TRS Retirement</td>
<td>7000</td>
<td>0315/Determined by Agency/Determined by Agency</td>
</tr>
</tbody>
</table>

**Note:** The agency GL ACCT number is required for these transactions.
Self-insured instructions

Institutions in self-insured systems should follow the instructions in the table below:

<table>
<thead>
<tr>
<th>Step</th>
<th>Who</th>
<th>Action</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Institutions</td>
<td>Establish PCAs in USAS using the Program Cost Account Profile (26) screen. The PCAs must infer program code 3991, and may infer the agency fund and group insurance receiving account (95002) appropriation number.</td>
</tr>
<tr>
<td>2</td>
<td>Comptroller’s office</td>
<td>Transfers the Group Insurance Program (GIP) allocation monthly to the UT and TAMU system offices.</td>
</tr>
<tr>
<td>3</td>
<td>System office</td>
<td>Allocates the GIP monthly to the individual components within the system.</td>
</tr>
</tbody>
</table>

ERS-insured instructions

Institutions of Higher Education that are insured through ERS are unique since ERS will facilitate the GIP. The institution’s only requirement is to reimburse ERS for the Other E&G portion of the GIP. ERS is directly appropriated the GR for these institutions.

For instructions for Other E&G reimbursements, see Reimbursing Retirement Contributions and Insurance Premiums APS 005 (FPP A.034).
Let’s practice creating a benefit request!
Reimbursing Retirement Contributions and Insurance Premiums (APS 005)

• **Policy**
  
  – Agencies and institutions that receive the following funds for matching retirement contributions for employees participating in TRS must immediately forward these funds to TRS:
    
    • Federal funds
    • Private funds
  
  – Matching retirement contributions for employees participating in TRS that are due from General Revenue Dedicated funds, other education and general funds or non-educational and general funds should be made *monthly*. 
Reimbursing Retirement Contributions and Insurance Premiums (APS 005)

– Also, institutions (except the University of Texas and Texas A&M University systems, which are self-insured) must reimburse ERS a proportional share of group health insurance premiums for both active and retired employees.

– During the biennium beginning Sept. 1, 2015, institutions shall fund a portion of the group health insurance premiums of any benefit-eligible employee from sources available in the amount of 1 percent of the employee's actual base salary.
Reimbursing Retirement Contributions and Insurance Premiums (APS 005)

- The calculation of base salary excludes:
  - Longevity pay
  - Hazardous duty pay
  - Benefit replacement pay (BRP)
  - Overtime pay
  - Other payments that are not part of the base salary of the benefit-eligible employee

- These reimbursements should be made *monthly* per policies established by ERS.

- For more information, see *Payroll Contribution for Group Health Insurance (FPP P.005).*
Reimbursing Retirement Contributions and Insurance Premiums (APS 005)

- **Legal cite**
  - Government Code, Sections 825.406, 825.407; General Appropriations Act (GAA), Article III-31 Rider 5, 84th Legislature, Regular Session; General Appropriations Act (GAA), Article IX, Section 17.04, 84th Legislature, Regular Session.
Reimbursing Retirement Contributions and Insurance Premiums (APS 005)

Create the payment to reimburse TRS:

Enter a **Document Type T, Batch Type 4** as follows:

<table>
<thead>
<tr>
<th>Agency</th>
<th>T-code/Title</th>
<th>Appropriation Number</th>
<th>COBJ</th>
<th>Appropriated Fund/Agency Fund/PCA</th>
<th>RTI</th>
</tr>
</thead>
<tbody>
<tr>
<td>Paying Agency</td>
<td>485/RTI – Estab Interag Accr’d Expend Reimb</td>
<td>99323/TRS – Other E&amp;G</td>
<td>7909</td>
<td>As Determined by Agency</td>
<td>000002/Benefits Proportional by Fund</td>
</tr>
</tbody>
</table>

The vendor number to use with T-code 485 is **3233233239000. Note:** The effective date for this transaction must be the current fiscal year date, a prior period effective date **must not** be used for this entry.

Using the RTI process for the transaction ensures that the expenditures post on USAS and appear on the APS011 Check report used for the review of APS011.
Reimbursing Retirement Contributions and Insurance Premiums (APS 005)

Create the payment to reimburse TRS from a local Bank Account using federal-pensions, private, local or institutional funds:

Enter a **Document Type D, Batch Type 2** as follows:

<table>
<thead>
<tr>
<th>Agency</th>
<th>T-code/Title</th>
<th>Appropriation Number</th>
<th>COBJ</th>
<th>Appropriated Fund/Agency Fund/PCA</th>
</tr>
</thead>
<tbody>
<tr>
<td>323</td>
<td>195/Record Deposit of Rev in Treasury</td>
<td>96541/TRS Operations &amp; Investments</td>
<td>3790</td>
<td>0960/0960/96001</td>
</tr>
</tbody>
</table>

Create the payment to make a reimbursement from federal-insurance:

Enter a **Document Type D, Batch Type 2** as follows:

<table>
<thead>
<tr>
<th>Agency</th>
<th>T-code/Title</th>
<th>Appropriation Number</th>
<th>COBJ</th>
<th>Appropriated Fund/Agency Fund/PCA</th>
</tr>
</thead>
<tbody>
<tr>
<td>323</td>
<td>195/Record Deposit of Rev in Treasury</td>
<td>90514/Texas Public School Ret Employees Group Insurance</td>
<td>3761</td>
<td>0989/0989/98901</td>
</tr>
</tbody>
</table>

**Note:** User Class 61 should be used when entering the deposits.
Reimbursing Retirement Contributions and Insurance Premiums (APS 005)

Institutions reimbursing ERS for the state’s contributions for staff group health insurance premiums will submit three total transactions.

- One for the 1 percent Payroll Health Insurance Contribution (COBJ 7042) for active employees
- One for active employees (COBJ 7041)
- One for retirees (COBJ 7041)

All the transactions can be processed on the same document. A unique recurring transaction index (RTI) is established by ERS for each type of payment.
Reimbursing Retirement Contributions and Insurance Premiums (APS 005)

Create the payment to reimburse ERS for the 1% Payroll Health Insurance Contribution for active employees.

Enter a **Document Type T, Batch Type 4** as follows:

<table>
<thead>
<tr>
<th>Agency</th>
<th>T-code/Title</th>
<th>Appropriation Number</th>
<th>COBJ</th>
<th>Appropriated Fund/Agency Fund/PCA</th>
<th>RTI</th>
</tr>
</thead>
</table>

The vendor number to use for the 1% Payroll Health Insurance Contribution with T-code 485 is 33273273277016.
Reimbursing Retirement Contributions and Insurance Premiums (APS 005)

Create the payment to reimburse ERS for active employees and retirees. Enter a Document Type T, Batch Type 4 as follows:

<table>
<thead>
<tr>
<th>Agency</th>
<th>T-code/Title</th>
<th>Appropriation Number</th>
<th>COBJ</th>
<th>Appropriated Fund/Agency Fund/PCA</th>
<th>RTI</th>
</tr>
</thead>
<tbody>
<tr>
<td>Paying Agency</td>
<td>485/RTI – Estab Interagy Acc’d Expend Reimb</td>
<td>Determined by Agency</td>
<td>7041</td>
<td>Determined by Agency</td>
<td>327005 – Active Insurance State Contributions</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>327006 – Retired Insurance State Contributions</td>
</tr>
</tbody>
</table>

The vendor number to use for active employees and retirees with T-code 485 is 33273273277024.

Using the RTI process for the transaction ensures that the expenditures post on USAS and appear on the APS011 Check report used for the review of APS011.
Reimbursements for Unemployment Compensation Payments (APS 003)

• **Policy**
  – Institutions of Higher Education must reimburse the Texas Workforce Commission (TWC) for unemployment benefits paid by TWC to former state employees.

• **Legal cite**
  – Labor Code, Section 201.011; Government Code, Sections 403.011, 2101.035; General Appropriations Act (GAA), Art. VII-37, Rider 6, and Article IX, Section 15.01, 84th Legislature, Regular Session
Reimbursements for Unemployment Compensation Payments (APS 003)

Reimbursing Texas Workforce Commission (TWC)

– Institutions must follow these guidelines when reimbursing TWC:

  • Reimbursements to TWC must be made by the agency within 30 days of receipt of the Reimbursable Unemployment Benefits Statement Form (C-58R-2).
  • Institutions are directed to verify the fund sources from which reimbursements are due and can rely upon internal payroll systems for fund source verification.
  • If the agency needs to adjust amounts owed or reclassify fund sources billed, the agency must return the Fund Source Statement (Appendix B of Form C-58R-2) indicating the change to TWC.
Reimbursements for Unemployment Compensation Payments (APS 003)

Create the payment to reimburse TWC:

Enter a **Document Type T, Batch Type 4** as follows:

<table>
<thead>
<tr>
<th>Agency</th>
<th>T-code/Title</th>
<th>Appropriation Number</th>
<th>COBJ</th>
<th>Appropriated Fund/Agency Fund/PCA</th>
<th>AY</th>
<th>RTI</th>
</tr>
</thead>
<tbody>
<tr>
<td>Paying Agency</td>
<td>485/RTI – Estab Interag Accr’d Expend Reimb</td>
<td>Determined by Agency</td>
<td>7984</td>
<td>Determined by Agency</td>
<td>15</td>
<td>151165</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>16</td>
<td>161165</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>17</td>
<td>171165</td>
</tr>
</tbody>
</table>

**The vendor number for T-code 485 is 33203203204000.** Note the unique RTI numbers for each appropriation year of the reimbursement.
Reimbursements for Unemployment Compensation Payments (APS 003)

To help TWC reconcile reimbursed amounts:

1. Enter the TWC ACCT NO. in the INV NO. field during USAS transaction input.
   
   *The format of the INV NO. is important, please enter agency number followed by a hyphen (-) then the TWC ACCT NO. (Ex: 255-123456789). The TWC ACCT NO. can be found on the Fund Source Statement sent by TWC (Appendix B of Form C-58R-2).*

2. Unemployment benefit reimbursements billed for the last quarter of the previous fiscal year but not received until the current fiscal year must be posted into USAS as a previous year’s expense and due to TWC. This can be achieved by *backdating* the T-code 485 entry to the previous year.
Reimbursements for Unemployment Compensation Payments (APS 003)

Create the payment to reimburse TWC from a Local Bank Account:

Enter a **Document Type D, Batch Type 2** as follows:

<table>
<thead>
<tr>
<th>Agency</th>
<th>T-code/Title</th>
<th>Appropriation Number/Title</th>
<th>COBJ</th>
<th>Appropriated Fund/Agency Fund/PCA</th>
</tr>
</thead>
<tbody>
<tr>
<td>320</td>
<td>180/Record Refund of Expenditure</td>
<td>13004/Unemployment Compensation Payments</td>
<td>7984</td>
<td>0165/Inferred from PCA/51700</td>
</tr>
</tbody>
</table>

The institution will draw a check from its local bank account payable to the Comptroller’s Treasury Operations Division and deposit into the treasury. To ensure the deposit is recorded as reimbursement from the correct institution, include the institution’s VID# and mail code.

**Note:** User Class 61 should be used when entering the deposits.
Reimbursements for Unemployment Compensation Payments (APS 003)

• **Comptroller Actions for Delinquent Reimbursements**
  – The Comptroller’s office initiates a collection process when TWC identifies agencies that are delinquent in reimbursing TWC accounts.

• **Collection process**
  – The Comptroller’s office carries out the process in the table below when an agency is delinquent in reimbursing TWC accounts:
# Reimbursements for Unemployment Compensation Payments (APS 003)

<table>
<thead>
<tr>
<th>Stage</th>
<th>Process</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>The TWC will notify the Comptroller’s office of any remaining amounts due from funds held in the State Treasury or in local bank accounts.</td>
</tr>
<tr>
<td>2</td>
<td>Upon receipt of the delinquency report, an appropriation control officer (ACO) will notify the respective agency of its status and will inform the agency that reimbursements not made within 10 working days will be initiated by the Comptroller’s office. The ACO will identify the amount and the fund to be charged.</td>
</tr>
<tr>
<td>3</td>
<td>The agency will have 10 days to clear up any outstanding issues with the TWC and to notify its ACO that all applicable reimbursements have been made and provide documentation of delinquent balance reimbursement.</td>
</tr>
<tr>
<td>4</td>
<td>If an agency remains delinquent after 10 days, the ACO will process a reimbursement from the delinquent agency’s operating appropriations for 100 percent of the delinquency. General revenue appropriations will be charged when possible, otherwise another source will be used.</td>
</tr>
<tr>
<td>5</td>
<td>The ACO will send a copy of the processed journal voucher document to the delinquent agency. T-codes 416 and 416R will be used to process these reimbursements.</td>
</tr>
<tr>
<td>6</td>
<td>The agency is responsible for preparing any documents that may be needed if the ACO processes incorrect amounts or coding elements. The delinquent agency must prepare any corrections regarding amounts paid to the TWC and send them to the ACO for central entry.</td>
</tr>
</tbody>
</table>
Requestable Reports

D64 Report Control Profile
91 Report Request Profile
90 News/Help Table
25 Agency Control Profile
Report Request Exercise
Requestable Reports

Requestable Reports:
- Profile Reports (DAFQXXX0)
- Financial Reports (DAFRRXXX0)

**Profile Reports** list profile data and are requested on an 'as needed' basis. The X's denote the profile code. For example, DAFQD020 is the profile report for D02 Agency Profile.

**Financial Reports** include:
- General Ledger Reports
- Budgetary Reports
- Operating Reports
- Document Reports
- Transaction Reports

D64 Report Control Profile

**Scenario:** Your agency probably already has reports that run on a routine basis. Say you had to create a report from scratch; you will need to know what report elements you need to complete your request. You will need to refer to the D64 Screen and complete the 91 Report Request Profile screen.

The D64 profile screen is a centrally defined profile screen. This means that the Comptroller's office is responsible for maintaining this screen. Agencies have the capability to view only.
The D64 screen helps you determine:
- who can request this report,
- what fields are required,
- what fields are optional,
- what fields are not allowable and
- finally, what customizing features are allowed

What is the frequency desired for this report? How often do you want it generated?
- MMDDYY — specific date
- Daily — generate report each day
- Weekly — generate report each week
- Monthly — generate report on the weekend after the last daily batch cycle has been run.
- Quarterly — generate report on the weekend
- Annual — generate report on the weekend

Any monthly, quarterly or annual reports that pull information from an inactive period will only be generated on the first weekend of the month. This is when the history tables are opened and the information can be extracted.

91 Report Request Profile

The Report Request Profile (91) is the screen that is used to set up your report with the required elements taken from the D64 Report Control Profile. To help in the process, print the D64 Report Control Profile screen to assist with your report set up. This will eliminate having to navigate between the D64 and 91 profile screens.
• Agency — identifies the agency requesting the report.

• Requestor — identifies the individual requesting the report.

• Report ID — represents the report number.

• Request No — indicates the number of the request to track multiple requests made with the same Agency, Requestor, and Report ID.

• Period — consists of a two-character entry that indicates the time frame the financial report data covers.

  Blank — Not applicable
  PM — Prior month
  CM — Current month
  CY — Current year cumulative balances
  01-13 — Specific fiscal month (September is fiscal month 01, October is fiscal month 02, etc. Month 13 is the adjustment period)
  Q1 — 1st Quarter
  Q2 — 2nd Quarter
  Q3 — 3rd Quarter
  Q4 — 4th Quarter
  CQ — Current quarter
  PQ — Prior Quarter

• Special Selects — allow a user to limit desired reports to a range of classification elements.

• Status Code — a report that is not utilized on a routine basis should be deleted or inactivated.

**Note:** Agency, Requestor, Report ID and Request # make up the control key for both the 91 profile and the report itself. Special Select 1 and Special Select 2 elements for each requestable report are listed in the 90 News/Help Table.
90 News/Help Table

TEXAS S090 UNIFORM STATEWIDE ACCOUNTING SYSTEM 05/14/07 11:38 AM
LINK TO: NEWS/HELP TABLE PROD
ACTIVE
ACTION: R (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)
KEYWORD: DAFR7400 PAGE: 01
REPORT NAME: AGENCY BUDGET ACTIVITY DETAIL
PURPOSE: THIS REPORT ALLOWS AGENCIES TO MONITOR BUDGET ACTIVITY AT A TRANSACTION LEVEL. IT CAN BE USED WITH DAFR7410. IT HAS MULTIPLE LEVEL OPTIONS FOR ORG, PROG, FUND, GRANT AND OBJ (SPEC SEL 1).
SORT: AGENCY, APPROPRIATION YEAR, ORG LEVEL, PROG LEVEL, APPD FUND FUND, GRANT NUMBER AND OBJECT 9SPEC SEL 1).
SPEC SEL 1: DETERMINES THE OBJECT DISPLAYED IN THE OBJECT COLUMN:
S - COMPTROLLER SOURCE/GROUP L - LBB OBJECT
C - COMPTROLLER OBJECT A - AGENCY OBJECT
G - AGENCY OBJECT GROUP SC - COMPT SOURCE/GROUP & COMP OBJ
LC - LBB OBJECT & COMP OBJ GA - AGENCY OBJ GROUP & AGENCY OBJ
SPEC SEL 2: DETERMINES THE DATA IN THE PRE-ENCUMBRANCE/ENCUMBRANCE COLUMN:
E - DISPLAY ENCUMBRANCES P - DISPLAY PRE-ENCUMBRANCES
( SEE PAGE 02 FOR MORE INFORMATION )
STATUS CODE: A
EFF START DATE: 09261990 EFF END DATE: LAST PROC DATE: 03071997
Z06 RECORD SUCCESSFULLY RECALLED
PLEASE ENTER FUNCTION
F1-HELP F3-END F4-INTERRUPT F6-PROCESS F8-NEXT

If your report has a frequency of monthly, quarterly or annually on the 91 profile screen, you will need to link to the 25 Agency Control Profile screen to activate the Reporting Indicators. The Reporting Indicators control the production of the report requests entered on the 91 Report Request Profile.
Agencies may set these indicators anytime during the week. The indicators will not default to N until the report cycle is run. On any DAFR report with a frequency of ‘Monthly’ the report indicator will reset each weekend.
Report Request Exercise

Review the 91 screen for agency 123 for DAFR8910 and answer the following questions. Refer to the D64 screen and the 90 screen for more information.

1. For what period was this report ordered?
2. From what financial table is the data extracted? (refer to D64)
3. When was the last run date?
4. Can this report be run daily? (refer to D64)
5. Was the report run at the highest fund level? (refer to D64)
6. What are the valid options for Special Select 1? (refer to: 90 News/Help screen)
7. If this report is no longer needed, should it be deleted or inactivated?
## STATE AGENCY (123)

### INTERFUND / INTERAGENCY ACTIVITY REPORT

PERCENT OF YEAR ELAPSED: 100%
REPORT PERIOD= ADJUSTMENT FY= 07

<table>
<thead>
<tr>
<th>ACCOUNT</th>
<th>GL</th>
<th>GAAP</th>
<th>COMPT</th>
<th>AMOUNT</th>
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</thead>
<tbody>
<tr>
<td>650</td>
<td>0310</td>
<td>FEDERAL PASS-THROUGH EXPENDITURE</td>
<td>XXX 01 01 0001</td>
<td>19,575.88</td>
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<tr>
<td></td>
<td></td>
<td></td>
<td></td>
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</tbody>
</table>

* GAAP SRC/OBJ 0310 FEDERAL PASS-THROUGH EXPENDITURE
* GL ACCT CLASS 650 FFS EXPENDITURES
* GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL
* GAAP FUND TYPE 01 GENERAL
* GAAP FUND GROUP 01 GOVERNMENTAL

---

**GAAP FUND GROUP 01 GOVERNMENTAL**

**GAAP FUND TYPE 01 GENERAL**

**GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL**
Reporting and Verification of State Debts and Hold Offset Procedures (APS 028)
Debt – indebtedness to the state
tax delinquency
child support
student loan defaults

Application to Report Indebtedness
Your agency must be set up as a Hold Source Agency if a person is indebted to your agency. Once a hold source agency, you can set up persons on hold with your agency.

Re-certification Every Two Years
All agencies will be required to complete the Application every two years. The hold source agencies should update the contact information, the legal cites, and anything else that has changed. Those agencies that have certified no indebtedness also need to re-submit the form.

Hold maintenance transactions to be reported to TINS include:
setting up a person to be on hold when a liability is incurred,
updating the liability amount when it increases or decreases,
updating the payee hold address information (optional), and
releasing a person from hold when the liability is completely paid or payment agreements have been made.

TINS Online Processing or Electronic File Transfer (EFT)
A hold source agency needs to update TINS using one of the above two methods as often as changes are made to the person's liability amount. If the person made a payment to reduce the amount, or interest has been added, update the amount in TINS.
Similarly, if a person paid off the liability, update TINS by releasing the person off of hold as soon as possible.
APS 028

- Information is sent to each institution when a warrant has been offset.
  - Letter
  - Adhoc Report

- Comptroller’s office records a deposit to appropriation 93211.
APS 028

• The hold source agency will transfer deposit from appropriation 93211 to the appropriate appropriation, fund, and comptroller object.

  – Hold source agency - the agency that is owed an indebtedness, tax delinquency or student loan default, and reports it to TINS in order to place a person on hold.
APS 028

Transfer deposit from offset appn as follows:

Batch type 2, Doc type J

<table>
<thead>
<tr>
<th>T-Code</th>
<th>Appd Fund No</th>
<th>Agency Fund (D23 Fund)</th>
<th>Appn Number</th>
<th>PCA</th>
<th>COBJ</th>
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</thead>
<tbody>
<tr>
<td>188R</td>
<td>0900</td>
<td>9016</td>
<td>93211</td>
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</table>

<table>
<thead>
<tr>
<th>T-Code</th>
<th>Appd Fund No</th>
<th>Agency Fund (D23 Fund)</th>
<th>Appn Number</th>
<th>PCA</th>
<th>COBJ</th>
</tr>
</thead>
<tbody>
<tr>
<td>0195</td>
<td>02XX</td>
<td>02XX</td>
<td>00000</td>
<td>XXXXX</td>
<td>3505/3517</td>
</tr>
</tbody>
</table>
APS 028

- After the Journal Voucher has processed, a voucher with the following coding block needs to be entered to generate a payment that can be deposited to your local funds:
  - Doc Type 9
  - Batch Type 4
  - Tcode 222
  - Appn 00000
  - Appd Fund 02xx
  - Object Code 3505/3517
  - Use institution’s VIN
Note: If funds are for tuition, then there is no need to generate a voucher payment. However, the institution must update internal records to reflect reduction of debt.

- Warrant Hold Offset account should be cleared within 30 days to ensure immediate credit to the person on warrant hold.

- QUESTIONS?
Web Addresses

- Accounting Policy Statements
- Hold Procedures Guide
  https://fmx.cpa.state.tx.us/fmx/pubs/hold_guide/index.php
- Forms
  http://www.window.state.tx.us/taxinfo/taxforms/74-188.pdf
  http://www.window.state.tx.us/taxinfo/taxforms/00-432.pdf
Commonly used Acronyms

ABEST – Automated Budget and Evaluation System of Texas, the Legislative Budget Board’s system for maintaining and evaluating the state’s appropriation budgets.

ACO – Appropriation Control Officer, an employee with in the Fiscal Integrity Division of the Comptroller’s office who is responsible for and providing guidance, direction and instruction to state agencies and ensuring that they adhere to the General Appropriations Act or other special legislation.

APS – Accounting Policy Statements published by the Comptroller detailing procedures and policy relating to specific subjects. Examples include Unemployment and Worker’s Compensation Reimbursement, Capital Budget, Cost Allocation. Accounting Policy Statements can be found on FMX.

AY – Appropriation Year is the period in which funds are appropriated for use. Appropriations have a life of the current year plus 2. Construction appropriations have a life of the current year plus 4.

COBJ – Comptroller Object is a four digit code defining a specific category of revenue or expenditure, and is required on all revenue or expenditure transactions. The Comptroller Object (D10) profile defines each COBJ and corresponds to the COBJ codes in the Comptroller Manual of Accounts.

FMX – Fiscal Management’s Website, https://fmx.cpa.state.tx.us/fmx/index.php Which helps state agencies and institutions of higher education efficiently and effectively manage their appropriations, financial reporting, purchase and travel expenditures, payrolls, and personnel.

FPP – Fiscal Policy and Procedure document issued by Fiscal Management Division of Comptroller’s office. Fiscal Policy and Procedures can be found on FMX. Formerly Notice to State Agency (NSA)

FRS – Financial Reporting Section

FY – Fiscal Year is the accounting period for September 1 through August 31

GAA – General Appropriations Act, the state funding act which spans two years of the legislative biennium. Agencies’ state funding is outlined in the GAA.

GR – General Revenue category includes funding from General Revenue Fund 0001, Available School Fund 0002, State Textbook Fund 0003, GR Account–Foundation School 0193 and GR Account–Tobacco Settlement 5040. GR funding also includes GR matches for Medicaid and Temporary Assistance to Needy Children, the state share of premium credits and vendor drug rebates. Appropriations funded from the funds and accounts listed above are generally set up in USAS as “committed budgets.” Revenue deposited as GR will typically be unappropriated receipts or receipts appropriated for school funding. GR does not include appropriated receipts, interagency receipts or federal funds deposited to the above listed funds and accounts.
GRD (or GD) – General Revenue Dedicated Accounts are established by the Comptroller of Public Accounts in the USAS D22 profile for the purpose of accounting for specific activities or the attainment of certain objectives in accordance with legislative acts, special regulations, restrictions, or limitations.

IT – Internal Transaction file contains transactions that are not fully processed, or that contain errors. Contents of the IT file can be viewed on the View Batch Header (53) screen from the Data Entry of Financial Transaction submenu.

ITV – Interagency Transaction Voucher is the process used to transfer funds between two state agencies.

LAR – Legislative Appropriations Request is how agencies request appropriations.

LBB – Legislative Budget Board is the state agency responsible for appropriation budgets, program evaluations and federal funds analysis. The LBB assigns Program codes to each agency and owns the Agency Budget Evaluation System of Texas (ABEST).

MOF – Method of Finance identifies the amounts and sources of cash to fund or pay for appropriations.

PCA – Program Cost Account is a critical data element. It is the only means by which the Program Code and NACUBO Function (Higher Education) are associated with a transaction. In addition, the Program Cost Account (26) profile may be set up to infer other elements like appropriation number, fund, index grant number/phase and project number/phase.

RTI – Recurring Transaction Indicator (used in processing interagency transactions) is established on the 550 screen in USAS, and it determines the accounting treatment in USAS.

SPA – State Property Accounting system is the capital asset component of the Uniform Statewide Accounting System (USAS) maintained by the Comptroller’s office.

SPRS – Standardized Payroll/Personnel Reporting System captures and validates uniform personnel and payroll information for agencies not on USPS, enabling the Comptroller to provide more consistent information.

UB – Unexpended Balance is the unobligated budget balance that may be brought forward from one year into the next if authority exists in the GAA.

USAS – Uniform Statewide Accounting System provides both GAAP (Generally Accepted Accounting Principles) and cash-basis accounting, and satisfies both state and agency accounting requirements. USAS captures accounting activities supplied by state agencies and institutions of higher education. Financial data in USAS is used by the Comptroller's office to produce state payments, agency reports, legislative reports, and reports for appropriation management and statewide budgets.
Legal Cites for AY 16/17 for Institutions of Higher Education
Effective 9-01-2015 (from the Conference Committee Report)

1. Establish Original Budget -HB1, 84th Leg, RS, ART III-xxx (MOF pg in GAA)
2. Appropriation Transfers (Intercomponent) -HB1, 84th 83rd Leg,RS,ART III, Sec 4
3. Benefits Proportional by Fund (APS 011) -HB1, 84th Leg,RS,ART IX – 27, Sec 6.08
4. Bookkeeping Errors -HB1, 84th Leg,RS,ART IX – 32, Sec 6.14
5. Lapses (APS 018) -Tx Govt Code, Ch 403.021 (d)
6. Social Security (OASI) -HB1, 84th Leg,RS,ART III – 237
7. Group Insurance Contributions (GIP) -HB1, 84th Leg,RS,ART III – 37, Sec 4(b,c)
8. Teacher Retirement (TRS) -HB1, 84th Leg,RS,ART III – 31, Rider 7
9. Optional Retirement Program (ORP) -HB1, 84th Leg,RS,ART III – 33, Rider 4
10. SORM Payments -HB1, 84th Leg,RS,ART IX – 68, Sec 15.02
11. Reimbursement of Unemployment Benefits -HB1, 84th Leg,RS,ART IX – 67, Sec 15.01
12. Higher Education Fund (HEF) -HB1, 84th Leg,RS,ART III – 56
13. Refund of Deposits -TX GOVT CODE ANN, Ch 403.077
14. System Office Funding -HB1, 84th Leg,RS,ART III – 246, Sec 19
15. Fund 02XX UB Forward -HB1, 84th Leg,RS,ART III – 238, Sec 2
16. UB of Grant Funds (APPROVED) -HB1, 84th Leg,RS,ART IX – 23, Sec 4.02(b)
17. License Plate Receipts & UB -HB1, 84th Leg,RS,ART III – 258, Sec 60

COMMON APPROPRIATION NUMBERS

Collegiate License Plate Scholarship  24060
Art IX, Sec 8.13 Specialty License Plates  24813
Higher Education Fund  13047
Group Insurance Premium (GIP for UT / A&M)  95002
OASI  91142
ORP  97646
TRS  99323

All Appropriations received from the Higher Education Coordinating Board should have a PCA that looks up program codes 1980-2980-3980. This is also true of HEF and License Plate Scholarship PCAs.
USAS Balance Types

Primary Tables With Balance Types

These balances are used for monitoring and control. A number of calculated balances are required for control purposes and are identified below with an asterisk and a number. The numbers correspond with the calculated balances listed following this section. All calculated balance types in USAS normally maintain a positive balance.

Appropriation Financial Table (AP) and Agency/Fund Financial Table (AF)

<table>
<thead>
<tr>
<th>Balance Type</th>
<th>Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ø1</td>
<td>Appropriation Original Budget</td>
</tr>
<tr>
<td>Ø2</td>
<td>Appropriation Revisions</td>
</tr>
<tr>
<td>Ø3</td>
<td>Appropriation Transfers Out</td>
</tr>
<tr>
<td>Ø4</td>
<td>Appropriation Transfers In</td>
</tr>
<tr>
<td>Ø5</td>
<td>Unexpended Balance Out</td>
</tr>
<tr>
<td>Ø6</td>
<td>Unexpended Balance In</td>
</tr>
<tr>
<td>Ø7</td>
<td>Appropriation Collected Lapse Amount</td>
</tr>
<tr>
<td>Ø8</td>
<td>Appropriation Committed Lapse Amount</td>
</tr>
<tr>
<td>(1)</td>
<td>Appropriation Adjusted Budget*</td>
</tr>
<tr>
<td>(2)</td>
<td>Committed Revenues*</td>
</tr>
<tr>
<td>11</td>
<td>Estimated Collected Revenue</td>
</tr>
<tr>
<td>12</td>
<td>Cash Revenues</td>
</tr>
<tr>
<td>(3)</td>
<td>Excess Collected Revenue*</td>
</tr>
<tr>
<td>13</td>
<td>Excess Collected Revenue – Posted</td>
</tr>
<tr>
<td>14</td>
<td>Accrued Revenues</td>
</tr>
<tr>
<td>(4)</td>
<td>Appropriation Total Available Revenue*</td>
</tr>
<tr>
<td>15</td>
<td>Cash Expenditures</td>
</tr>
<tr>
<td>16</td>
<td>Cash Reserved – Payroll</td>
</tr>
<tr>
<td>17</td>
<td>Accrued Expenditures</td>
</tr>
<tr>
<td>18</td>
<td>Encumbrances Outstanding</td>
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<td>19</td>
<td>Pre-encumbrances Outstanding</td>
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<td>(5)</td>
<td>Net Cash Activity*</td>
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<tr>
<td>20</td>
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<tr>
<td>21</td>
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<td>(6)</td>
<td>Appropriation Encumbered Cash Available*</td>
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<td>Remaining Accrued Basis Budget*</td>
</tr>
<tr>
<td>(11)</td>
<td>Remaining Cash Basis Budget*</td>
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<td>22</td>
<td>Cost Allocation Memo Expenditures</td>
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<td>23</td>
<td>Allotment</td>
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<td>32</td>
<td>GR/Interfund Borrowing</td>
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<tr>
<td>33</td>
<td>Payroll 401(k) &amp; DD Pending</td>
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### 62 Screen with Calculated Balances

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<td>CASH RSRVD - PR</td>
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<tr>
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</tbody>
</table>

#### (1) Remaining Cash Basis Budget *

<table>
<thead>
<tr>
<th>A/S</th>
<th>BT</th>
<th>Description</th>
<th>Inquiry Screens</th>
</tr>
</thead>
<tbody>
<tr>
<td>+</td>
<td>Ø1</td>
<td>Appropriation Original Budget</td>
<td>Appropriation Summary Inquiry (59)</td>
</tr>
<tr>
<td>+</td>
<td>Ø2</td>
<td>Appropriation Revisions</td>
<td>Appropriation Record Inquiry (62)</td>
</tr>
<tr>
<td>-</td>
<td>Ø3</td>
<td>Appropriation Transfers Out</td>
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<tr>
<td>+</td>
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<td>Appropriation Transfers In</td>
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</tr>
<tr>
<td>-</td>
<td>Ø5</td>
<td>Unexpended Balance Out</td>
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</tr>
<tr>
<td>+</td>
<td>Ø6</td>
<td>Unexpended Balance In</td>
<td></td>
</tr>
<tr>
<td>-</td>
<td>Ø7</td>
<td>Appropriation Collected Lapse Amount</td>
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</tr>
<tr>
<td>-</td>
<td>Ø8</td>
<td>Appropriation Committed Lapse Amount</td>
<td></td>
</tr>
<tr>
<td>+</td>
<td>13</td>
<td>Excess Collected Revenue – Posted</td>
<td></td>
</tr>
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<td>-</td>
<td>15</td>
<td>Cash Expenditures</td>
<td></td>
</tr>
<tr>
<td>-</td>
<td>16</td>
<td>Cash Reserved – Payroll</td>
<td></td>
</tr>
</tbody>
</table>

#### (2) Remaining Accrued Basis Budget *

<table>
<thead>
<tr>
<th>A/S</th>
<th>BT</th>
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### (3) Remaining Encumbered Basis Budget *

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*Balance Types 11, 12, 20 & 21 are included when the Rev Ex Col Indicator on the Appropriation Number Profile (20 screen) is set to Y and -11+12+20-21 is greater than zero.

### (4) Net Cash Activity

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<td>+</td>
<td>2Ø</td>
<td>Cash Transfers In</td>
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<td>Ø3</td>
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<td>Appropriation Record Inquiry (62)</td>
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<td>Ø4</td>
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# Financial Inquiry Screens

## Inquiry Screens – Numeric Sort
- 46 Cash Expend by Month (GL)
- 47 Cash Revenues by Month (GL)
- 49A Appropriation/Object Revenue Detail (GL)
- 49A Appropriation/Object Expenditure Detail (GL)
- 56 General Ledger Summary (GL)
- 57 Cash Control Summary (CC)
- 58 Agency/Fund Summary (AF)
- 59 Appropriation Summary (AP)
- 61 Agency Budget Record (AB)
- 62 Appropriation Record (AP)
- 63 Cash Control Record (CC)
- 64 Document Record (DF)
- 65 General Ledger Record (GL)
- 66 Grant Record (GP)
- 68 Contract Record (CF)
- 69 Agency/Fund Record (AF)
- 8Ø Project Record (PJ)
- 84 Accounting Event Record (AE)
- 85 Vendor Transaction (AE)
- 86 Document Transaction (AE)
- 88 Accounting Event (AE)

## Inquiry Screens – Alphabetical Sort
- Accounting Event Record (AE) 84
- Accounting Event (AE) 88
- Agency Budget Record (AB) 61
- Agency/Fund Record (AF) 69
- Agency/Fund Summary (AF) 58
- Appropriation Record (AP) 62
- Appropriation Summary (AP) 59
- Appropriation/Object Expenditure Detail (GL) 49A
- Appropriation/Object Revenue Detail (GL) 49A
- Cash Control Record (CC) 63
- Cash Control Summary (CC) 57
- Cash Expend by Month (GL) 46
- Cash Revenues by Month (GL) 47
- Contract Record (CF) 68
- Document Record (DF) 64
- Document Transaction (AE) 86
- General Ledger Record (GL) 65
- General Ledger Summary (GL) 56
- Grant Record (GP) 66
- Project Record (PJ) 8Ø
- Vendor Transaction (AE) 85
Batch Posting Sequence

The timing of posting and processing a transaction can be of critical importance. The cash disbursements shouldn’t process ahead of the day’s deposits. You also need a budget before expenditures can be processed against the funds.

The timing is determined by:

- Edit mode
- Posting sequence indicator (located on the 28A Transaction code)
- Batch Posting Sequence

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<td>3</td>
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<td>3</td>
<td>Tort Cancellations</td>
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<td>3</td>
<td>Journal Vouchers</td>
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<td>W</td>
<td>4</td>
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</tr>
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<td>5</td>
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<td>7</td>
<td>6</td>
<td>Torts</td>
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<td>7</td>
<td>Encumbrances, Pre-encumbrances</td>
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<td>Expenditures</td>
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<tr>
<td>C</td>
<td>9</td>
<td>Cost Allocation</td>
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<tr>
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<td>Year End</td>
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<td>F</td>
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**STATE OF TEXAS**

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<td>Payroll</td>
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<td>Direct deposit, combine across documents</td>
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</tbody>
</table>

Entered by: __________________ Date: 04/07/16
February 23, 2016

Mr. David D. Terry  
Executive Director  
West Texas A&M University Enterprise Network  
2300 North Western Street  
Amarillo, TX 79124-1716

Dear Mr. Terry:

Thank you for your letter regarding the Rural Agricultural/Business Incubator and Accelerator associated with West Texas A&M University. This letter is in regard to Rider No. 3 on page III-109 of the 2016-17 General Appropriations Act.

Rider No. 3 calls for a certification by the Comptroller that increased activity by the Center will generate additional revenue to the General Revenue Fund to pay for an appropriation of $825,000 each year of the biennium.

Based on the information you provided, our review of the proposed activities of the Center for the next biennium concludes that sufficient activity will be undertaken to pay for the appropriation of $1,650,000. This letter will serve as the certification required by the General Appropriations Act.

If you have any further questions, please feel free to contact Joseph Fonger at joseph.fonger@cpa.texas.gov or 1-800-531-5441, ext. 5-0010 or direct at (512) 475-0010.

Sincerely,

[Signature]

Tom Currah  
Chief Revenue Estimator

cc: Ursula Parks, Director, Legislative Budget Board  
Drew DeBerry, Director of Budget and Policy, Governor’s Office  
Ky Ash, Director of Budget, Governor’s Office  
Phillip Ashley, Associate Deputy Comptroller for Fiscal Matters  
Rob Coleman, Director, Fiscal Management  
Joseph Fonger, Revenue Estimating
Mainframe Password Requirements

- Passwords are eight characters in length.
- Passwords are not case sensitive.
- Passwords must include at least one alphabetic, numeric and special character.
- Special characters can consist of: < + | & ! * - % _ > ? = # & @
- Users must change their passwords at least once every 90 days.
- Users are limited to one password change per day, not including a Comptroller Help Desk or agency security coordinator password reset.
- Passwords should not be repeated. Users may not repeat any of the last 24 passwords.
- Accounts will be disabled after three failed password attempts. The user must contact his or her security coordinator to reactivate the user ID and password.
- Passwords will be revoked for non-activity if the user does not sign on at least once every 45 days. The user must contact his or her security coordinator to reset the password.
- Accounts will be disabled after 180 days of non-activity. The user must contact his or her security coordinator to reactivate the user ID and password.

Note: Users may have different passwords for various Comptroller systems and Web applications.

These requirements apply to any password changes or reset requests starting Nov. 23, 2015, to all systems and applications that authenticate with a mainframe password:

- Mainframe systems (HRIS, SPA, SPRS, TINS, USAS and USPS)
- Annual Financial Report Web Applications
- Comptroller’s Employee Time Accounting, also used by DPS
- FMX restricted areas
- FTP Reports
- INFOPAC/INFOSGA
- State Agency Payment Search
- Web Warrant Inquiry and Cancellation Request System

If you have questions, contact your agency security coordinator.
**Batch Posting Sequence**

The timing of posting/processing of a transaction can be of critical importance. For example, cash disbursements shouldn’t process ahead of the day’s receipts. Similarly, you need a budget before expenditures can be processed against an appropriation.

The timing is determined by:
- Edit mode
- Posting sequence indicator (see 28a Transaction code profile)
- Batch Posting Sequence

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<th>Posting Sequence</th>
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<td>9</td>
<td>Project/Grant billing</td>
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**USAS Transaction Entry Summary Chart**

- **28A Transaction Code Decision Profile**: Identifies appropriate transaction code and transaction edit indicators, etc.
- **28B Transaction Code Options Profile**: Identifies valid document and batch types for a transaction.
- **Main Menu**: Navigation.
- **Financial Transaction Data Entry Menu**: Navigation.
- **500 Batch Header Entry**: Electronic cover sheet for a single batch of one or more documents. Defines transaction entry screen (batch type).
- **501 JV Trans Entry**
- **503 Budgetary Trans Entry**
- **504 Revenue Trans Entry**
- **505 Encum/Pmt Trans Entry**
- **509 Balance JV Trans Entry**: Transaction is entered into one of these screens for input into the system. Repeat for each transaction within the batch.
- **502 Batch Balancing**: Releases, holds, or deletes a batch.
- **510 Recall a Batch For Correction**: View, modify, add, or delete transaction activity.
- **520 View a Batch**: Lists transactions for a selected batch.
- **530 View Batch Headers**: Lists an agency's batch headers.
RTI Transactions

RTI numbers created during AY/FY2012 as a generic RTI number to use when an Institution receives a Pass Thru. This RTI needs to be updated every year with the most current APPN YR.
When the RTI has not been updated, the generated side of the RTI transaction cannot post completely. The generated transactions hang-up on USAS in Batch Agency 005 until corrected.

Because the Appropriation Number on the RTI points to the USAS 20 screen for an Appropriation for AY13, the error message E5B, Invalid 20 Eff Dates.
The Institution will see Batch 005 on their DAFR3331, but the Institution cannot access Batch Agency 005, an ACO will have to help you with the transactions.
Batch Errors

STOP, if your batch is in H-N-4 or H-Y-4 please contact Joe Pacheco or Kim Novak at the Comptroller’s Office.

Any batches which are currently in H-N-4 status but cannot be released, (that is when F9 is entered it gives the error message that the batch is "fully posted by batch IEU - function not applicable") and batches which show H-N-4 status which have batch counts and amounts but are in fact empty, will need to be handled by comptroller personnel. ( * = Y or N )

Please send an email with the agency number, batch date and batch number of the "offending" batch to: Joe.Pacheco@cpa.texas.gov or Kim.Novak@cpa.texas.gov

Note: Please do not balance batches that are in P-N-4 status! Doing so will cause them to immediately go to H-Y-4 status and require manual intervention.
Batch Errors

If your batch is in H-N-1 Status and it is empty and no transactions were ever entered, please delete it by selecting the batch and hitting the F9 key. Place a D in the action line and hit enter.
Batch Errors

If your batch is in H-Y-3 Status and it is empty then a transaction line needs to be entered with a -0- dollar amount. Once the transaction line has been entered, go back into the batch and delete the just added transaction line, balance and release the batch. This has to be completed on the same day, if the batch cannot be balanced and released on the same day, this procedure will not work.
Batch Errors

If your batch is in H-Y-3 Status and it is empty and USAS gives you a document balancing error when you attempt to balance and release, please contact your ACO and they will get a report ran that will provide the document information that needs to be added to USAS in order to balance and release the batch.
Specialty License Plate Revenue

Disposition of Balances

Unexpended balance authority in the agency's bill pattern

Agencies that have license plate funding in their method of finance and have unexpended balance (UB) authority to that revenue will transfer balances forward as shown in the table below. Agencies should always transfer unobligated balances forward one year at a time (i.e., AY 2015 to AY 2016).

<table>
<thead>
<tr>
<th>Doc Type</th>
<th>Batch Type</th>
<th>Transaction Code</th>
<th>Appropriation</th>
<th>COBJ</th>
<th>PCA</th>
<th>Appd Fund</th>
<th>Agency Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>B</td>
<td>1</td>
<td>040 and 041 (From the prior AY)</td>
<td>Determined by Agency</td>
<td>7000 and 3000</td>
<td>Determined by Agency</td>
<td>0802*</td>
<td>Determined by Agency</td>
</tr>
<tr>
<td>B</td>
<td>1</td>
<td>042 and 043 (To the current AY)</td>
<td>Determined by Agency</td>
<td>7000 and 3000</td>
<td>Determined by Agency</td>
<td>0802*</td>
<td>Determined by Agency</td>
</tr>
</tbody>
</table>

Note: *If an agency currently collects specialty license plate revenue under another MOF, such as GR or Other Funds (ex. Fund 0001, 0573, 0334), then amounts collected in the AY 2016-17 biennium will continue to be deposited to the applicable fund number.

Unobligated cash transfers forward should also move only one year at a time (i.e., AY 2015 to AY 2016). Transfers forward of UB collected cash should be processed using the cash disposition T-codes shown in the table below.

<table>
<thead>
<tr>
<th>Doc Type</th>
<th>Batch Type</th>
<th>Transaction Code</th>
<th>Appropriation</th>
<th>COBJ</th>
<th>PCA</th>
<th>Appd Fund</th>
<th>Agency Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>J</td>
<td>2</td>
<td>406/Revenue Transfer – Out (From the prior AY)</td>
<td>Determined by Agency</td>
<td>3975</td>
<td>Determined by Agency</td>
<td>0802*</td>
<td>Determined by Agency</td>
</tr>
<tr>
<td>J</td>
<td>2</td>
<td>405/Revenue Transfer – In (To the current AY)</td>
<td>Determined by Agency</td>
<td>3975</td>
<td>Determined by Agency</td>
<td>0802*</td>
<td>Determined by Agency</td>
</tr>
</tbody>
</table>

Note: *If an agency currently collects specialty license plate revenue under another MOF, such as GR or Other Funds (ex. Fund 0001, 0573, 0334), then amounts UBed forward should remain in the same fund (i.e., do not move the amounts to Fund 0802).
# TEXAS A&M AGRILIFE EXTENSION SERVICE

<table>
<thead>
<tr>
<th>Method of Financing:</th>
<th>For the Years Ending</th>
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</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>August 31,</td>
<td>August 31,</td>
</tr>
<tr>
<td></td>
<td>2016</td>
<td>2017</td>
</tr>
<tr>
<td>General Revenue Fund^</td>
<td>$ 44,521,407</td>
<td>$ 44,521,407</td>
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<tr>
<td>Federal Funds</td>
<td>13,274,914</td>
<td>13,274,914</td>
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<tr>
<td><strong>Other Funds</strong></td>
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<tr>
<td>County Funds - Extension Programs Fund,</td>
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</tr>
<tr>
<td>Locally Held, estimated</td>
<td>9,014,400</td>
<td>9,014,400</td>
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<tr>
<td>Interagency Contracts</td>
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<tr>
<td>License Plate Trust Fund Account No. 0802</td>
<td>22,000</td>
<td>22,000</td>
</tr>
<tr>
<td><strong>Subtotal, Other Funds</strong></td>
<td>$ 10,022,021</td>
<td>$ 10,022,021</td>
</tr>
<tr>
<td><strong>Total, Method of Financing</strong></td>
<td>$ 67,818,342</td>
<td>$ 67,818,345</td>
</tr>
</tbody>
</table>

6. **Appropriation of License Plate Receipts.** Included in the amounts appropriated above is all revenue collected on or after September 1, 2015, for the license plates contained herein.

   a. Texas Master Gardener License Plates - Included in Strategy B.1.1, Extend Education on Agriculture, $8,000 each fiscal year out of the License Plate Trust Fund No. 0802 in collected revenue is to be spent in accordance with Transportation Code §504.652.

   b. 4-H License Plates - Included in Strategy C.1.1, Leadership Development, $1,000 each fiscal year out of the License Plate Trust Fund No. 0802 in collected revenue is to be spent in accordance with Transportation Code §504.645.

   c. The funds provided to Texas Agrilife Extension Service are appropriated in accordance with Transportation Code §504.631 to supplement existing and future scholarship programs supported by the Texas State Rifle Association and to support the 4-H Shooting Sports Program for youth. All receipts received during the biennium in the License Plate Trust Fund No. 0802 beginning September 1, 2015 (estimated to be $13,000 per year), are hereby appropriated to the Texas A&M AgriLife Extension Service for the biennium beginning September 1, 2015.

Any unexpended balances as of August 31, 2016, out of the appropriations made herein are hereby appropriated to the Texas A&M AgriLife Extension Service for the fiscal year beginning September 1, 2016, for the same purposes.
<table>
<thead>
<tr>
<th>BT</th>
<th>TITLE</th>
<th>AMOUNT</th>
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</thead>
<tbody>
<tr>
<td>01</td>
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<tr>
<td>05</td>
<td>UNEXPD BAL OUT</td>
<td>576.99</td>
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<tr>
<td>06</td>
<td>UNEXPD BAL IN</td>
<td>8,024.15</td>
</tr>
<tr>
<td>07</td>
<td>APPN COL LAPSE</td>
<td>784.74</td>
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<td>11</td>
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<td>CASH REVENUES</td>
<td>14,662.42</td>
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<tr>
<td>15</td>
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### FMQuery: USAS Appropriation Financial

**Document Detail by Document Number**

**Agency:** 555 - Texas A&M AgriLife Extension Service  
**Document Number/String:** B556004, Fiscal Year: FY 2016

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<th>T#</th>
<th>Rev</th>
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**Document B556004 Total:** 5777.47

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### FMQuery: USAS Appropriation Financial

**Document Detail by Document Number**

**Agency:** 555 - Texas A&M AgriLife Extension Service  
**Document Number/String:** J5566006, Fiscal Year: FY 2016

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<th>Fund Code</th>
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**Document J5566006 Total:** 5777.47

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### Texas S062

**UNIFORM STATEWIDE ACCOUNTING SYSTEM**  03/03/16 02:38 PM

**LINK TO:** APPROPRIATION RECORD INQUIRY  PROD

**AGY:** 555  **APPN YEAR:** 15  **APPN #:** 13004  **TEXAS 4-H PLATE ACCOUNT**

**APPR FUNG:** 0802  **FUND:** 13004  **COMP SRCE/GRP:** ____  **LBB/COMP OBJ:** ____

**PRG CD:** ____  **LVL:** ____  **ORG CD:** ____  **LVL:** ____

**INQ TYPE:** CB  **INQ YEAR:** 16  **INQ MONTH:** 03  **NET CASH ACT:** .00

**REM CASH BASIS BUDG:** .00  **APPN CASH AVAIL:** .00

**REM ACCR BASIS BUDG:** .00  **APPN ACCR CSH AVAIL:** .00

**REM ENC BASIS BUDG:** .00  **APPN ENC CASH AVAIL:** .00

**BT TITLE**  **AMOUNT**  **BT TITLE**  **AMOUNT**

01 APPN ORIG BDGT  1,000.00
02 APPN REVISIONS  0.00
05 UNEXPND BAL OUT  376.21
06 UNEXPND BAL IN  216.73
07 APPN COL LAPSE  10.92
11 EST COL REVENUE  840.52
12 CASH REVENUES  829.60
15 CASH EXPEND  829.60
17 ACCRUED EXPEND  0.00

F1-HELP  F3-END  F4-INTERRUPT  F8-FRWD
### Texas 5062 - Uniform Statewide Accounting System

**AGY:** 555  **APPN YEAR:** 16  **APPN #:** 13004  **Texas 4-H Plate Account**  
**APPR FUND:** 0802  **FUND:**  
**COMP SRCE/GRP:**  
**LBB/COMP OBJ:**  

**PRG CD:**  
**LVL:**  
**ORG CD:**  
**LVL:**  

**inq type:** CB  **inq year:** 16  **inq month:** 03  **Net Cash Act:** 751.62

**rem cash basis budg:** 1,376.21  **Appn cash avail:** 751.62

**rem accr basis budg:** 1,376.21  **Appn accr cash avail:** 751.62

**rem enc basis budg:** 1,376.21  **Appn enc cash avail:** 751.62

**bt title**  
**amount**  
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<th>Title</th>
<th>Amount</th>
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<tbody>
<tr>
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<td>1,000.00</td>
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<td>06 Unexpd Bal In</td>
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<tr>
<td>11 Est Col Revenue</td>
<td>1,376.21</td>
</tr>
<tr>
<td>12 Cash Revenues</td>
<td>751.62</td>
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</tbody>
</table>

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### Texas 5062 - Uniform Statewide Accounting System

**AGY:** 555  **APPN YEAR:** 15  **APPN #:** 23806  **18.06 HB7 Spec Plate TX Rifle Assoc**  
**APPR FUND:** 0802  **FUND:**  
**COMP SRCE/GRP:**  
**LBB/COMP OBJ:**  

**PRG CD:**  
**LVL:**  
**ORG CD:**  
**LVL:**  

**inq type:** CB  **inq year:** 16  **inq month:** 03  **Net Cash Act:** .00

**rem cash basis budg:** .00  **Appn cash avail:** .00

**rem accr basis budg:** 751.00  **Appn accr cash avail:** .00

**rem enc basis budg:** .00  **Appn enc cash avail:** .00

**bt title**  
**amount**  
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<th>Title</th>
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<td>02 Appn Revisions</td>
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<tr>
<td>11 Est Col Revenue</td>
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<td>12 Cash Revenues</td>
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<tr>
<td>15 Cash Expred</td>
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<td>17 Accrued Expend</td>
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F1-HELP  F3-END  F4-INTERRUPT  F8-FRWD

---

F1-HELP  F3-END  F4-INTERRUPT  F8-FRWD
### Master Gardener License Plate Revenue

**AGY:** 555  
**APPN YEAR:** 15  
**APPN #:** 13002  
**APPY FUND:** 0802  
**COMP SRC/GROUP:**  
**LBB/COMP OBJ:**  
**PRG CD:**  
**INQ TYPE:** CB  
**INQ YEAR:** 16  
**INQ MONTH:** 03  
**NET CASH ACT:** 0.00  
**REM CASH BASIS BUDG:** 0.00  
**APPN CASH AVAIL:** 0.00  
**REM ACCR BASIS BUDG:** 0.00  
**APPN ACCR CASH AVAIL:** 0.00  
**REM ENC BASIS BUDG:** 0.00  
**APPN ENC CASH AVAIL:** 0.00  
**BT TITLE AMOUNT BT TITLE AMOUNT**  
01 APPN ORIG BDGT 8,000.00  
05 UNEXPD BAL OUT 0.00  
06 UNEXPD BAL IN 8,024.15  
07 APPN COL LAPE 1,361.73  
11 EST COL REVENUE 16,024.15  
12 CASH REVENUES 14,662.42  
15 CASH EXPEND 14,662.42  
18 ENC OUTSTAND 0.00

### Art IX License Plate Revenue

**AGY:** 555  
**APPN YEAR:** 16  
**APPN #:** 24813  
**APPY FUND:** 0802  
**COMP SRC/GROUP:**  
**LBB/COMP OBJ:**  
**PRG CD:**  
**INQ TYPE:** CB  
**INQ YEAR:** 16  
**INQ MONTH:** 03  
**NET CASH ACT:** 5,222.68  
**REM CASH BASIS BUDG:** 12,881.42  
**APPN CASH AVAIL:** 5,222.68  
**REM ACCR BASIS BUDG:** 12,881.42  
**APPN ACCR CASH AVAIL:** 5,222.68  
**REM ENC BASIS BUDG:** 12,881.42  
**APPN ENC CASH AVAIL:** 5,222.68  
**BT TITLE AMOUNT BT TITLE AMOUNT**  
01 APPN ORIG BDGT 13,000.00  
06 UNEXPD BAL IN 5,277.47  
11 EST COL REVENUE 18,277.47  
12 CASH REVENUES 10,618.73  
15 CASH EXPEND 5,396.05

---

**F1-HELP F3-END F4-INTERRUPT F8-FRWD**

---

**F1-HELP F3-END F4-INTERRUPT F8-FRWD**
### Texas S062 Uniform Statewide Accounting System

**AGY:** 555  **APPN YEAR:** 16  **APPN #:** 13002  **MASTER GARDENER LICENSE PLATE ACCT**

**APPR FUND:** 0802  **FUND:**  COMP SRCE/GRP:  LBB/COMP OBJ: 

**PRG CD:**  LVL:  **ORG CD:**  LVL:

**INQ TYPE:** CB  **INQ YEAR:** 16  **INQ MONTH:** 03  **NET CASH ACT:** 4,108.55

**REM CASH BASIS BUDG:** 8,000.00  **APPN CASH AVAIL:** 4,108.55

**REM ACCR BASIS BUDG:** 8,000.00  **APPN ACCR CSH AVAIL:** 4,108.55

**REM ENC BASIS BUDG:** 8,000.00  **APPN ENC CASH AVAIL:** 4,108.55

**BT**  **TITLE**  **AMOUNT**  **BT**  **TITLE**  **AMOUNT**

<p>| | | | | | | | | | | | | |</p>
<table>
<thead>
<tr>
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</thead>
<tbody>
<tr>
<td>01</td>
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<tr>
<td>06</td>
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**F1-HELP F3-END F4-INTERRUPT F8-FRWD**

### Texas S062 Uniform Statewide Accounting System

**AGY:** 555  **APPN YEAR:** 15  **APPN #:** 13004  **TEXAS 4-H PLATE ACCOUNT**

**APPR FUND:** 0802  **FUND:**  COMP SRCE/GRP:  LBB/COMP OBJ: 

**PRG CD:**  LVL:  **ORG CD:**  LVL:

**INQ TYPE:** CB  **INQ YEAR:** 16  **INQ MONTH:** 03  **NET CASH ACT:** 0.00

**REM CASH BASIS BUDG:** 0.00  **APPN CASH AVAIL:** 0.00

**REM ACCR BASIS BUDG:** 4.50  **APPN ACCR CSH AVAIL:** 0.00

**REM ENC BASIS BUDG:** 0.00  **APPN ENC CASH AVAIL:** 0.00

**BT**  **TITLE**  **AMOUNT**  **BT**  **TITLE**  **AMOUNT**

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**F1-HELP F3-END F4-INTERRUPT F8-FRWD**
### Texas S062

**UNIFORM STATEWIDE ACCOUNTING SYSTEM**

**Link to:** Appropriation Record Inquiry  
**Prod:**

**AGY:** 555  
**Appn Year:** 16  
**Appn #:** 13004  
**Texas 4-H Plate Account**

**Appr Fund:** 0802  
**Fund:** ___  
**Comp Srce/Grp:** ___  
**LBB/Comp Obj:** ___

**Prg CD:** ___  
**Lvl:** ___  
**Org CD:** ___  
**Lvl:** ___

**Inq Type:** CB  
**Inq Year:** 16  
**Inq Month:** 03  
**Net Cash Act:** 751.62

**Rem Cash Basis Budg:** 1,000.00  
**Appn Cash Avail:** 751.62

**Rem Accr Basis Budg:** 1,000.00  
**Appn Accr Csh Avail:** 751.62

**Rem Enc Basis Budg:** 1,000.00  
**Appn Enc Csh Avail:** 751.62

**BT**  
**Title**  
**Amount**  
**Title**  
**Amount**

01 Appn Orig Bdgt 1,000.00  
06 Unexp Bal In .00  
11 Est Col Revenue 1,000.00  
12 Cash Revenues 751.62

---

**Texas S062**

**Uniform Statewide Accounting System**

**Link to:** Appropriation Record Inquiry  
**Prod:**

**AGY:** 555  
**Appn Year:** 15  
**Appn #:** 23806

**18.06 HB7 SPEC PLATE TX RIFLE ASSOC**

**Appr Fund:** 0802  
**Fund:** ___  
**Comp Srce/Grp:** ___  
**LBB/Comp Obj:** ___

**Prg CD:** ___  
**Lvl:** ___  
**Org CD:** ___  
**Lvl:** ___

**Inq Type:** CB  
**Inq Year:** 16  
**Inq Month:** 03  
**Net Cash Act:** 0.00

**Rem Cash Basis Budg:** .00  
**Appn Cash Avail:** 0.00

**Rem Accr Basis Budg:** .00  
**Appn Accr Csh Avail:** .00

**Rem Enc Basis Budg:** .00  
**Appn Enc Csh Avail:** .00

**BT**  
**Title**  
**Amount**  
**Title**  
**Amount**

01 Appn Orig Bdgt 1,000.00  
02 Appn Revisions 9,792.10  
05 Unexp Bal Out .00  
06 Unexp Bal In 8.00  
07 Appn Col Lapse 5,277.47  
11 Est Col Revenue 10,800.10  
12 Cash Revenues 5,522.63  
15 Cash Expended 5,522.63

17 Accrued Expended .00
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<td>06</td>
<td>UNEXPD BAL IN</td>
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<td>11</td>
<td>EST COL REVENUE</td>
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F1-HELP F3-END F4-INTERRUPT F8-FRWD
Financial Reporting Guidelines based on GAAP, GASB and statewide policies that provide assistance to agencies and universities in preparing their Annual Financial Reports.
Now that a Fiscal Year has ended...

What’s Next?

The AFR!

What do I do?  How do I get started?

When is it due?  Who gets it?

Walk through screen
• Step 1 – review last year’s AFR
  • Statements will show which fund types and funds
  • Add new funds or inactivate closed funds if activity is $0
• Step 2 – review the notes submitted for PY AFR
Texas implemented GASB 34/35 in FY 2002. These pronouncements introduced the concept of the full accrual standards to governmental modified accrual accounting reporting basis. They reformatted the financial statements, reformulated the fund types, retired the account groups and did away with the NACUBO reporting structure.
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<th>GRAP FUND GROUP PROFILE</th>
<th>PROD</th>
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<td>GRAP FUND GROUP:</td>
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<td>TITLE:</td>
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</table>

| GRAP FUND GROUP: | 01 | MUST BE IN 020 FUND GRAP GROUP PROFILE | | | |
Texas implemented GASB 34/35 in FY 2002. These pronouncements introduced the concept of the full accrual standards to governmental modified accrual accounting reporting basis. They reformatted the financial statements, reformulated the fund types, retired the account groups and did away with the NACUBO reporting structure.
Texas implemented GASB 34/35 in FY 2002. These pronouncements introduced the concept of the full accrual standards to governmental modified accrual accounting reporting basis. They reformatted the financial statements, reformulated the fund types, retired the account groups and did away with the NACUBO reporting structure.
GASB 34/35 Reporting Model

**FT 05 – ENTERPRISE FUNDS**

- Reports any business-type activity where a fee is charged to external users (for example, citizens) for goods and services.
- Must report activities if any one of the following criteria is met:
  - Activity is financed with debt secured solely by a pledge of the net revenues from fees and charges.
  - Laws/regulations require the costs of providing services, including capital costs (such as depreciation or debt service), be recovered with fees and charges, rather than with taxes or similar revenues.
  - Pricing policies establish the fees/charges designed to recover its costs, including capital costs (such as depreciation or debt service).
- Once it is determined that an activity should be accounted for in an enterprise fund, agencies must establish a separate fund for each distinct service provided by the agency.
GASB 34/35 Reporting Model

FT 09 – AGENCY FUNDS

- Reports resources held by the agency in a purely custodial capacity (assets held for others that cannot be used to support the agency’s own programs).

- Typically involves only the receipt, temporary investment and remittance of fiduciary resources to individuals, private organizations or other governments.

- When used as a clearing account, any asset held in the agency fund (at the reporting date) that is pending distribution to another fund is not reported in the agency fund. These assets are reported in the governmental or proprietary fund as appropriate.

  - Example: Fund 0900 Agency Trust and Suspense Fund
GASB 34/35 Reporting Model
FT 20 – PRIVATE PURPOSE TRUST FUNDS

• Reports all other trust arrangements under which the principal and income benefits individuals, private organizations or other governments.

• Tobacco Settlement Permanent Trust – holds the portion of the money received in the settlement of the State of Texas v. The American Tobacco Co., et.al., designated for the exclusive benefit of other political subdivisions.
  • Example: Agency 902 – Comptroller, Fiscal

• Inmate Trust and Employee Service Option Fund – accounts for offender commissary and medical accounts.
  • Example: Agency 696 – TX Dept of Criminal Justice
AFR Related Terms

- **Catalog of Federal Domestic Assistance (CFDA)** – A compilation of federal programs, projects, services and activities providing assistance or benefits to the American public. It contains financial and nonfinancial assistance programs administered by departments and establishments of the federal governments.

- **Combined Financial Statement** – A financial statement displaying in separate adjacent columns the combined financial data for various fund types and, if applicable, discretely presented component units.

- **Combining Financial Statement** – A financial statement displaying in separate adjacent columns the financial data for each fund of a given fund type. The totals reported for the fund type must agree with those reported in the column for that fund type in the combined financial statements.
AFR Related Terms

- **Comptroller Object (D10)** – used on USAS transactions.
  - Tracks expenditure, revenue, transfer and budgetary activity.
  - Appropriation year specific and may have different reporting elements based on the year of use.

- **GAAP Source/Objects (D08)** – groupings of comptroller objects with similar characteristics.
  - Governmental (0000-0999)
  - Proprietary (1000-1999)
  - Fiduciary (2000-2999)
  - Govt Wide (3000-3999)

- **GAAP Category (D16)** – groups GAAP Source/Objects.
  - Type of operating statement
  - Location on the operating statement
**Hands on navigation**

**Look up 7978 on D10 profile**

<table>
<thead>
<tr>
<th>D10 – COBJ Profile</th>
<th>COBJ 7978 - FED PASS-THRU EXP IA OPER, GEN BUDGETED</th>
</tr>
</thead>
<tbody>
<tr>
<td>D08 – GAAP Source/Object</td>
<td>GOVT GSO 1165 – FEDERAL PASS-THRU EXPENDITURE-OPERATING</td>
</tr>
<tr>
<td>D16 – GAAP Category</td>
<td>GAAP CAT 03 – OPERATING EXPENSES (CAFR Type E/CAFR Oper Stat P)</td>
</tr>
</tbody>
</table>
AFR Related Terms

- **Comptroller General Ledger Account (D31)** – used on USAS transactions.
  - Tracks assets, liabilities and fund balances.

- **GAAP GL Account Class (D14)** – groups similar D31 comptroller general ledger accounts for an agency’s annual financial report and the statewide CAFR for all fund types.

- **GAAP GL Account Category (D13)** – classifies general ledger accounts into similar categories (such as current or non-current assets) for balance sheet reporting purposes.
Hands on navigation

Look up GL Account 0045 on D31 Profile
If multiple D23’s are set up, then please use appropriately. An example of inappropriate use is where one D23 Fund records the deposits and another D23 Fund records the expenses. In this case, you have positive cash in the 1st fund and negative cash in the 2nd fund. This makes correcting transactions difficult.
AFR Related Terms

- D23 Fund (GAAP Fund inferred)
  - Column Headings on Combining Statements/Combined Statements
- Transaction Code (General Ledger Account inferred)
  - Rows on the Balance Sheet
- Comptroller Object (Transaction Detail)
  - Rows on the Operating Statement
• Work with pass thru agencies and get confirmations early.
• Sept 26 is the USAS deadline for ALL interfund activity – need help – call early
• Request new CFDA’s ASAP
• DO NOT INCLUDE USAS A/P LIQUIDATED PMTS IN YOUR DF/DT! USAS HAS ALREADY INCLUDED THEM.
- Can’t stress enough – do not wait until the last minute. No exceptions are made!
- Get security even if you don’t know yet if you will need the application access. Better safe than sorry later.
- Stress Sat/Sun due dates – must be in by Friday and be correct
AFR Web Applications

Purpose – Additional information not available from USAS
- ACFR – Agency Cash Flow Reporting
- BRS – Bond Reporting System
- CANSS – Capital Asset Note Submission System
- DINSS – Deposit and Investment Note Sub System
- General Revenue Reconciliation
- LNSS – Lease Note Submission System
- LTLN – Long-Term Liability Note
- RNSS – Restatement Note Submission System
- SEFA – Schedule of Expenditures of Federal Awards
- SPTR – State Pass-Through Reporting
AFR Web Applications

- Assist with statewide elimination entries
  - General Revenue Reconciliation
  - SEFA
  - SPTR

- Data integrity to support USAS extraction process

- Support audit process in providing an unqualified or “clean” audit opinion by the State Auditor’s Office

- Support audit process in providing an unqualified opinion for the SEFA by KPMG
AFR Web Applications

Common Errors made using the Web Apps

• **Making USAS entries after certification**

• GR Reconciliation:
  • Failure to eliminate committed transfers within the agency
  • Not tying activity to the B/S and O/S

• CANSS – failure to record O/S activity to the correct COBJs

• SEFA – adding state agency as a vendor-relationship on Note 2 Reconciliation
  • Reconciling to revenues instead of expenditures
  • Not tying USAS revenues between Operating and Nonoperating
AFR/CAFR Process

- Financial Statements Jan/Feb
- AFR RR July
- Agy AFRs Oct/Nov
- Desk Review Oct/Nov
- GAAPR Upload Dec
- Notes and AJEs Dec/Jan
• Use the PCU reports to clean up USAS profiles and transactions that are in error. Some have been converted to DR reports on FMX.

• Changes should be made before rollover is done, usually in June.

• Review reports for disconnected D23 funds. Activity with no fund. Listed first. Should research/re-establish D23 profile.

• Start reviewing capital assets. Look for assets placed in service not paid for yet – A/P

• Reconcile your activity – easier to do ETVs before 8/31.
Start finalizing capital outlay
Keep reviewing interfund activity – no NPs on DAFR 8910
Review payroll benefits that will process in Sept and Oct. Return as much as possible before 8/31. Makes a cleaner GR Reconciliation.
<table>
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<th>Month</th>
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<td>Agency Funds</td>
<td>DR 500 reports</td>
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<td>Note 3 USAS Transactions (9/14)</td>
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<td>Interfund/Interagency Activity - Due To/ Due From - SEFA - SPTR (Init-9/18, Final-9/28)</td>
<td>DAFR B910, SPTR web app, SEFA Web app</td>
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<tr>
<td>2</td>
<td></td>
<td>Shared Cash - Cash in State Treasury</td>
<td>CR101/101A reports</td>
</tr>
<tr>
<td>8</td>
<td></td>
<td>Capital Assets Basis Conversion entries</td>
<td>CAAB Reports, FMX B/S &amp; O/S, CANSS web app</td>
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<tr>
<td>8</td>
<td></td>
<td>Long Term Liabilities Basis Conversion entries</td>
<td>USPS Rpt 174, FMX B/S &amp; O/S, LTIN web app</td>
</tr>
</tbody>
</table>
• As an FRA your agency probably has federal funds so that’s where the additional web application SEFA must be completed by 11/20, including any ARRA reconciliation.

• As an FRA, your agency may also have a Statement of Cash Flows to complete. You must complete a separate statement for EACH GAAP FUND. DO NOT COMBINE FUNDS!
AFR Reporting Requirements

Navigational Choices

- **Table of Contents**
  - Detail of Page Tabs
- **Page Tabs**
  - Topics listed in left side panel
- **Resources/Tools** in right side panel
- Search
How many have established procedures for their AFR?

Suggestion on “attacking” your AFR:
Timeline Task = Step in the AFR Checklist

**Step 1 – General Cleanup**

- Ensure that cash cleanup, profile review, interfund/interagency activity cleanup and other procedures are performed by August 31.

- These tasks should be done prior to August 31 so that transactions affecting Cash in State Treasury are completed.

- After August 31, there is a “hard” cash close and any corrections will have to be done using generic and accrual t-codes.

- Go through the checklist.
Timeline Task = Step in the AFR Checklist

Step 2 – Review USAS Balances

- Review USAS balances and record corrections to ensure balances are accurate.
  - Order USAS reports or use FM Query-SIRS to verify balances.
  - Review FM Query Exception Reports to determine if corrections to balances are needed.
  - Review USAS security and determine if access to the AFR web applications has been done.

- Ensure petty cash amounts are correctly reported as cash on hand or cash in bank and that balance sheet amounts match the authorized amount of the petty cash fund. Post any petty cash corrections according to Travel Advance Account and Petty Cash Account (APS 010) (FPP A.044) and Accounting for Uncollectable Accounts (APS 027) (FPP C.001)

- Go through the checklist.
Timeline Task = Step in the AFR Checklist

**Step 3 - Investments**

- Enter investments information compiled through fiscal year-end (August 31) into USAS before September 14.
- Investments as of fiscal year-end must be correctly reflected in USAS by GL account and appropriated fund. Post investments to the applicable investment GL account that reflects whether the investment is current or non-current.

- Go through the checklist.
Go through the checklist.
Tip – the earlier you ask for help when there’s an issue, the easier you meet your deadline.
Don’t forget about the shared cash – those entries are also due 9/26
Timeline Task = Step in the AFR Checklist

**Step 5 – Binding Encumbrance and Payables**

- Enter Binding Encumbrance and Payables Information into USAS by October 30.
- Enter cash expenditures for appropriated local funds and binding encumbrance and payable information into USAS according to *Encumbrance Report and Lapsing of Appropriations (APS 018) (FPA A.019)*, with attention to expenditure portions.
  - Enter accounts payable. Reversing entries have the current system date.
  - Enter encumbrances. Reversing entries have the current system date.
  - Enter appropriated local fund expenditure and payable information.

• Go through the checklist.
• If your agency is large, this step may take coordination among several parties.
• If your agency doesn’t keep good records, then this task may be difficult.
• Go through the checklist.
• The General Revenue Reconciliation will be discussed in greater detail later in the presentation.

• This task is difficult if you don’t understand how the tcode conversion works. Example: 28A, D10, 20B
Timeline Task = Step in the AFR Checklist

Step 6 – General Revenue Reconciliation

- Verify Computed Legislative Appropriations for Balance Sheet on August 31 (O/S & GRR) = the GR 201A report.
- Verify GIP in column G ties to the GR 223 report
- Verify Total Net Change in Cash (GRR) = GR 204 report.
- Verify Payroll Related Revenues (O/S & GRR) = GR 206 report for expenditures.

The reporting requirements discuss these verifications in detail in the GR Reconciliation tab.
Timeline Task = Step in the AFR Checklist

**Step 7 – Statement of Cash Flows**

- Required if agency has proprietary (FT 05) funds
- Submit through ACFR Web application by November 20.
- Verify Cash/Cash Equivalents (SCF) = Cash plus Restricted Cash on SNP. If not, reconciliation is needed.
- Verify Operating income/(loss) (reconciliation) = Operating Income/(Loss) in the Operating Statement (OS).
- Verify Net Cash (reconciliation) = Net Cash (operating activities).
- Verify amortization/depreciation expense (reconciliation) = OS.
- Verify bad debt expense (reconciliation) = OS (except for universities). Bad debt expense should NEVER be negative.
Timeline Task = Step in the AFR Checklist

Step 7 – Statement of Cash Flows

- Verify loan activity in the operating section of the SCF is program loan activity.
- Verify payments or proceeds from other activities are included only under the operating section.
- Verify there are no positive payments or negative revenues. Net with other line item in the operating section of the SCF

There are queries on FMQuery-SIRS that will assist in completing the statement in the web application.
Timeline Task = Step in the AFR Checklist

Step 8 – Notes to the Financial Statements

- Submit by COB on November 20.
- Required content can be found in the reporting requirements.
- Planned development of new web application for notes and USAS certification submissions.
- Notes are not required by component universities. But if submitted, must be submitted as an individual file. DO NOT submit them as a single word doc. You will be asked to resubmit.
Timeline Task = Step in the AFR Checklist

Step 9 – Supplementary Schedules

- Submit by COB on November 20.

- Schedule of Expenditures of Federal Awards
  - SEFA web application

- Schedule of State Grant Pass-Throughs From/To Agencies
  - SPTR web application

- Schedules 2A through 2F – Supplementary Bond Information
  - BRS web application (relate to Note 6)

- Schedules 5A through 5E – Pension Plan Schedules
  - Relate to Note 9
Timeline Task = Step in the AFR Checklist

**Step 10 – Analyze USAS Reports**

- Analyze USAS reports to determine necessary AFR entries:
  - Accrued revenues and receivables
  - Consumable/Merchandise inventories
  - Net change in prepaid items.
  - Allocation of Fund Balance/Net Position if applicable
  - Other needed adjustments to the Balance Sheet or Operating Statement
    - FMQuery-SIRS has queries to help determine if additional entries may be needed
- All entries MUST be processed in USAS by COB on Nov 20. (If it falls on a weekend, then the entries must be processed (without error) in Friday night’s cycle prior to the 20th)
Component Universities are exempt from eliminating system clearing. Doesn’t mean it’s a good practice. System Clearing balances usually mean a transaction was improperly recorded.
Timeline Task = Step in the AFR Checklist

Step 12 – Verify DAFRs and Complete AFR

- Verify financial statements DAFRs and submit AFR package by COB November 20.
- Clear IT file of any transaction with an effective date prior to September 1
- Submit fluctuation analysis* reports from FMQuery-SIRS for the following:
  - Balance Sheet
  - Changes in Net Position by GAAP fund
  - Operating Statement
  - Operating Statement by GAAP fund-basis conversion
  - Proprietary Operating Statement

*except for fund balances, revenue/expense income summary or BONA

- AFR is due by COB on Nov 20 – there are no exceptions
- Component Universities have an earlier date to their systems.
Finishing Up

- After completing the checklist, the AFR should be ready to submit.

- Items to submit vary based upon your agency’s type:
  - University components are considered an FRA

- Where does it go? – Who gets a copy? - Look at the list!

CONGRATULATIONS! YOU’RE FINISHED!

Time to plan for next year! (maybe you can wait a few months!)
Tips to Reconcile to Internal System: USAS Reconciliation

- Prepare USAS Reconciliation worksheet for each agency (D23) fund.
- Use the CAUF_AFR_RECON_Components.xls and make sure you posting yellow line items.
- Reasons for differences:
  - USAS transactions not in internal system.
  - Internal transactions not in USAS.
  - Can be prevented with timely reconciliations.
- Work through one line item at a time.
  - Research differences and correct.
  - Correction should offset to another line item.
  - Total adjustments should net to zero.
Tips to Reconcile to Internal System: USAS Reconciliation

- DO NOT MAKE one-sided entries to System Clearing (9999).
  - Use t-codes for OS and/or BS impact that offset system clearing.
  - SYSTEM CLEARING MUST = $0 AT THE D23 LEVEL.

- DO NOT MAKE ONE-SIDED ENTRIES TO FUND BALANCE.
  - Transactions affecting Fund Balance should be recorded on both the O/S and B/S.
Tips to establish procedures:

• Run DAFRS as of 8/31/FY.

• Compare CY data to previous AFR.
  • Look for “differences” that went away
  • Look for “new” activity that didn’t exist in PY

• Prepare binder for current FY
  • Make a tab for each step of the AFR checklist that applies to your agency
  • Include DAFRs and adhocs that apply to each section: For example, put all the GR queries behind the tab for the GR Reconciliation.
  • Include screen prints of the applicable web apps with each section.
Tips to establish procedures:

- Use journal vouchers/templates in the Reporting Requirements to document USAS changes. Put copy in the applicable tab.

- Break up entries by column. Don’t put them all into one document.

- Document procedures in a centralized location.
Everything discussed today can be found in these resources.

Tips to establish procedures:

- [https://fmx.cpa.state.tx.us/fmx/approp/index.php](https://fmx.cpa.state.tx.us/fmx/approp/index.php)
- [https://fmx.cpa.state.tx.us/fmx/usas/index.php](https://fmx.cpa.state.tx.us/fmx/usas/index.php)
- USAS Manual of Accounts, Volumes I and II
- USAS TCode Reference Guide
- USAS Coding Instructions
- USAS Reports Guide
AFR Desk Review...

What does my FRS analyst review?

Walk through screen
Consolidated University System
AFR Desk Review Package

- USAS Certification Form – signed and dated *(also required for component universities)*
- List of Notes
- Note files in Microsoft Word format (in note number order)
- Bond schedules 2A–2F in Microsoft Excel
- Fluctuation Analysis in Microsoft Excel format
- Consolidated Schedule 3, Reconciliation of Cash in State Treasury
- Elimination entries
- A hard copy AFR
- Audited AFR, if applicable
- The USAS IT file is clear of all documents with a 20CY effective date. *(also reviewed for component universities)*
General Revenue Reconciliation

- The GR reconciliation worksheet difference equals zero for each column.
- Verify Calculation II using GR 201A and the appropriate 62 screens.
- “Computed Leg Appn for Balance Sheet (Asset Bal 8/31)” line item matches the balance in GL account 9000 – Legislative Appropriations.
- “Total Original Appropriation Revenue” line item ties to the total for original appropriations on the operating statement (GSO 1210).
- “Total Additional Legislative Appn Revenue” ties by line item and in total to the operating statement (GSO 1212).
- Verify there are no postings for COBJ 9486 (unemployment paid-on-behalf payroll related cost).
- Legislative Transfers In/Out
General Revenue Reconciliation, continued

- “Committed Budget Transfers In” and “Committed Budget Transfers Out” line items must tie to Appropriation Transfer In (GSO 1360) and Appropriation Transfer Out (GSO 1395) COBJs on the operating statement.
- Agency must eliminate in USAS the financial statement impact of Legislative Transfers In/Out within their agency and within the same GAAP fund and GAAP fund type.
- “Committed Appropriations Lapsed” line item ties to COBJ 7864 – Lapsed Appropriations or COBJ 9580 – Lapsed Committed Revenue Appropriations.
- “Computed Leg Appn for Balance Sheet (Asset Bal 8/31)” in column B – Direct Strategy ties to the GR 201A report.
General Revenue Reconciliation, continued

- Line 200600 (“BRP Appropriation”) in column H – BRP and column J – Other ties to Expenditures on the GR 202 report.
- Payroll Related Revenue in columns C through G ties to the GR 206 report (Expended Column).
- GIP in column G ties to the GR 223 report.
- Line 600900 Total Net Change in Cash in column M (Amount as Adjusted) ties to the GR 204 report.
General Revenue Reconciliation, continued

- Paid-on-behalf payroll related cost lines 400200 (group insurance) and 400300 (unemployment contribution) on the GR reconciliation form must not be in USAS and be offset on line 400900 (payroll related costs).
- Legislative Appropriation Revenue and the Legislative Appropriations Asset Balance of each component university is reconciled to the consolidated university system report.
Balance Sheet

- **CR 101, CR 101A** – Review cash GLs (GL 0045, 0047, 0048, 0071 and 0451) to ensure no cash is reported in Appropriated Fund 0001. (also reviewed for component universities)
- **DR 103** – Review to ensure other accounts receivable GLs are used only for immaterial amounts (<5% of total receivable) unless the agency discloses in Note 1.
- **DR 104** – Review to ensure other assets GLs are used only for immaterial amounts (<5% of total assets) unless the agency discloses in Note 1.
Balance Sheet, continued

- **DR 105** – Review to ensure other accounts payable GLs are used only for immaterial amounts (<5% of total payables) unless the agency discloses in Note 1.
- **DR 107** – Review to ensure universities have eliminated due from component university (GL 0282) and due to component university (GL 1052) balances.
- **DR 108** – Review restricted net assets to ensure no category of restricted net assets is negative (deficit or debit net asset GL balance).
- **DR 115** – Review to ensure there is no balance in system clearing (GL 9999) at the D23 fund level. (also reviewed for component universities)
Balance Sheet, continued

- Review to ensure that this year’s Prepaid Items (GL 0295 – Prepaid items, GL 0595 – BC Prepaid items, GL 0430 – NC Prepaid items and GL 0730 – BC NC Prepaid items) and Other Assets (GL 0385 – Other assets and GL 0432 – NC Other assets) ending balance is not the same as last year’s ending balance. If there is no difference between the balances, the agency needs to verify that there was no activity during the fiscal year. Otherwise the current year balances need to be corrected.

- Review to ensure Funds Held as Permanent Investments in the Restricted Net Assets are separately identified as Expendable and Non-Expendable. (also reviewed for component universities)

- Component universities D22 appropriated fund Cash in State Treasury balances are reconciled to the consolidated university system’s using the CR 101 report. Consolidated Schedule 3, Reconciliation of Cash in State Treasury (University Systems) is used.
Operating Statement

- **CR 111S** – Review to ensure the ending fund balance per the operating statement equals the ending fund balance per the balance sheet at the GAAP fund level.
- **DR 201** – Review to ensure no large negative (debit) revenue postings exist at the GAAP source object level. (also reviewed for component universities)
- **DR 202** – Review to ensure no large negative (credit) expenditure postings exist at the GAAP source object level. (also reviewed for component universities)
Operating Statement, continued

- **DR 204** – Review to ensure there are no “back out not applicable” revenue or expenditure postings at the GAAP source object level for all proprietary funds (must be zero at the GAAP fund level).

- If expenses are reported by function rather than natural object, a matrix of operating expenses reported by natural object is required immediately following the SRECNP. Total operating expenses on the matrix must tie to Total Operating Expenses on the SRECNP.

- Charges for Goods and Services (Tuition, Hospitals, Professional Fees, etc.), pledged and non-pledged, and Discounts & Allowances are reported as separate line items.

- State Appropriations are reported in Non-Operating Revenues.
Statement of Cash Flows (SOCF)
(entered at the consolidated university system level)

- **DR 300** - Tie the beginning cash and cash equivalents on SOCF to the prior year ending balance reported in the CAFR.
- **DR 301** – Tie the ending cash and cash equivalents on SOCF to the current year ending balance reported on the balance sheet.
- **DR 302** - Tie the operating income/(loss) on SOCF to the operating statement.
- Bad debt expense is not a negative amount.
- **DR 304** – Tie the depreciation and amortization expense on SOCF to the operating statement.
- **DR 305** – Tie the Net Change in Fair Value of Investments on SOCF to the operating statement for both realized and unrealized gains.
Statement of Cash Flows (SOCF), continued

- Verify the cash provided by operating activities ties to the reconciliation section of SOCF.
- Verify loan activity in the operating section of the SOCF is program loan activity.
- Verify payments or proceeds from other activities are included only under the operating section.
- Verify there are no positive payments or negative revenues. Net with other line item in the operating section of the SOCF.
- Verify the agency hard copy the statement(s) of cash flows and the ACFR Web application tie per line item.
Fluctuation Analysis
(performed at the consolidated university system level)

- Verify the consolidated university system provided sufficient
detail to explain major fluctuations.
* EXCEPTION: No certification is required in SEFA if there is no activity.

Notes
(submitted at the consolidated university system level)

- All agencies required to submit a certification by the applicable due dates within each Web application (even if there is no activity).
- Ensure the balances on the submitted notes tie to the balances in USAS, the applicable web application and to the agency’s note from its published AFR.
Common AFR Desk Review Errors

- Depreciation expense or Amortization expense does not tie to Note 2 amounts or SOCF

- Agency 902 is the controlling agency for D22 appropriated fund 0001. Non-controlling agencies must adjust GL 0048 to account for the difference.

- Agency must eliminate in USAS the financial statement impact of Legislative Transfers In/Out within their agency and within the same GAAP fund and GAAP fund type.
Common Desk Review Errors, continued

- CR_101 report is used to ensure there is no cash in state treasury (GL 0045) in fund 0001 by comparing the following balances to the USAS Cash Control Summary Inquiry (57) screen for the report route agency.
  - Cash in state treasury (GL 0045)
  - Shared cash (GL 0047)
  - Legislative cash (GL 0048)

- GL 0045 must be zero for each GAAP fund.
- Desk review entries were made to adjust shared cash for the amount of the difference between GL 0045 and GL 0047 and/or GL 0048.
- GL 0048 is only used in D22 appropriated fund 0001. Desk review entries were made to reclassify GL 0048 to GL 0047.
Common Desk Review Errors, continued

- Discrepancy between due from system and due to system. Desk review entry to reclassify:
  - GL 0282 – Due from university components/system to GL 0270 – Current other receivables
  - GL 1052 – Due to university components/system to GL 1150 – CL other liabilities

- Desk review entry to adjust legislative revenue related to GIP for GR reconciliation

- Failure to eliminate system clearing GL 9999
Questions?

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