

MEMBER OF THE  

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TEXAS A&M  

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UNIVERSITY  

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SYSTEM

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# Day 2 AFR Workshop

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Select Stella Guest Wifi

Password: **Stella5782**

# USAS Operations and Year-End

## 2025 AFR Workshop

**SELENA MEYERS**

TEXAS A&M UNIVERSITY

**TERESA EDWARDS**

TEXAS A&M SYSTEM OFFICE

Fiscal Year End is  
AWESOME!!!!!!!!!!!!!!!!!!!!

Said no one in Budget or  
Accounting EVER.

somee cards  
user card



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# Overview

- **USAS Operations Throughout the Year**
  - Review the IT file
  - Deposit Statutory Tuition
  - Reconcile USAS to FAMIS
  - Review Suspense Accounts
  - Appropriation Funding End Dates
  - Method of Finance
- **USAS Year-End Processes**
  - Pass-throughs
    - Pass-throughs between A&M Members
  - Shared Cash
  - Cash in State Treasury
  - USAS AFR Entries



# USAS Operations Throughout the Year

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- What do we do everyday?
  - Review the IT File
  - Deposit
    - Statutory Tuition
    - Miscellaneous
  - Reconcile USAS to FAMIS
  - Review Suspense Accounts
  - Log into USAS



## USAS Operations - IT File Common Batch Types & Edit Modes

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- The Batch Type will define the type of entry
  - '4' = Accounts Payable with batch 5xx
  - '6' = Payroll with batch number 400
  - '2'=PCT Payroll with batch number 400
- The batch status is important
  - 'H' will not process, needs to be reviewed and/or released
  - 'R' is released
- Items are removed from the IT file when the batch is free from errors and the due date has passed, or the effective date is completed

# USAS IT File-Who Reviews Daily?

TEXAS S530 UNIFORM STATEWIDE ACCOUNTING SYSTEM 08/04/25 02:30 PM  
LINK TO: \_\_\_\_\_ VIEW BATCH HEADERS PROD

ACTION: N (F=FIRST PAGE, N=NEXT PAGE, S=SELECT BATCH)

SORT: \_ (D=DATE T=TYPE N=NMBR S=STATUS B=BAL M=MODE F=FPP BLANK=DEFAULT)

BATCH AGENCY: 575

PRINTER ID: \_\_\_\_\_

...BATCH ID...												
S	DATE	TYP	NO	STA	BAL	MD	FPP	EFF DATE	ENTERED COUNT	ENTERED AMOUNT	COMP COUNT	COMP AMOUNT
_	070125	4	500	H	N	3		070125	00004	00000677735.75	00003	00000677727.60
_	071025	2	270	R	Y	3		071025	00029	00000002420.67	00029	00000002420.67
_	072425	2	333	H	Y	3		072425	00010	00000000148.34	00010	00000000148.34
_	072525	4	500	P	Y	4		072525	00008	00000288402.33	00008	00000288402.33
_	072525	6	400	H	N	0		072525	12397	00013324073.72	00000	00000000000.00
_	072825	4	500	H	Y	3		072825	00013	00007498984.16	00013	00007498984.16
_	072925	1	200	R	Y	3		072925	00031	03435455300.00	00031	03435455300.00
_	072925	4	500	H	Y	3	#	072925	00021	00003239524.01	00021	00003239524.01
_	072925	6	400	H	N	0		072925	00813	00000285371.56	00000	00000000000.00
_	073025	4	500	H	Y	3		073025	00011	00000054926.34	00011	00000054926.34
_	073125	4	500	R	Y	3		073125	00004	00001106589.38	00004	00001106589.38
_	073125	4	505	R	Y	3		073125	00004	00000002678.02	00004	00000002678.02

\* = FAILED PAYMENT PROCESSING (FPP) ERRORS; # = NEGATIVE BALANCE ERROR(S)

TO VIEW ADDITIONAL SUMMARY RECORDS, PRESS ENTER

F1-HELP F3-END F4-INTERRUPT F8-DOC/TRACK F9-BALANCING F10-RECALL F11-DETAILS

# USAS IT File

## Batch Status and Edit Mode

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### BATCH STATUS

- P=Posted, pending payment date
- **H=Hold, need to release**
- R=Released
- D=Marked for deletion
- A=Awaiting Approval Action by ACO

### BATCH EDIT MODES

- 0=Not passed any data or funding edits
- 1=Entered, passed data edits, not funding edits
- 2=Entered, passed data and funding edits, posted
- **3=Errors on the batch**
- 4=Waiting for payment date

A small, bright yellow bird with a slightly darker orange-brown head is perched on a thin black wire. The background is a soft, out-of-focus green and brown, suggesting a natural outdoor setting.

# Ask for a **Volunteer** to Review their IT File

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- What to look for?
- What is the edit mode?
- Who works on the payroll batches vs. the AP vouchers?
- Any tips?

# USAS Operations – IT File FMQuery – SIRS Main Menu

<https://fmx.cpa.texas.gov/bi/sirsmenu.php>

THE TRANSACTION DETAILS FOR THE IT FILE  
CAN BE FOUND UNDER USAS RESEARCH  
TOOLS – TRANSACTION DETAILS

### USAS Research Tools

**General Ledger Reports**  
Appropriated Fund Summary

**Appropriation Reports**  
Consolidated Fund Balance by Agency and Appropriation

**Travel Report**  
Out of State Travel Expenditures Report

**USAS IT File**  
Transaction Details

SEARCH BY AGENCY NUMBER AND MAKE  
SELECTION

The screenshot shows a web interface for selecting an agency. At the top, there is a search bar with the text "Search" and a magnifying glass icon. Below it, a message reads "Agency: Please select at least one value". To the right, there is a dropdown menu for "Agency:" with a checkmark icon and a refresh icon. The dropdown is open, showing a list of agency numbers: 749, 102, 103, 104, 105, 107, 116, 201, 211, 212, 213, 215, and 221. The number 749 is highlighted in blue. Below the list, there are "Run" and "Cancel" buttons. At the bottom left, there is a "Reset All" button.

ACTION: F (F=FIRST PAGE, N=NEXT PAGE, S=SELECT BATCH)  
 SORT: \_ (D=DATE T=TYPE N=NMNR S=STATUS B=BAL M=MODE F=FPF BLANK=DEFAULT)  
 BATCH AGENCY: 749 PRINTER ID: \_\_\_\_\_  
 ...BATCH ID...  
 S DATE TYP NO STA BAL MD FPP DATE COUNT AMOUNT COMP COUNT AMOUNT  
 \_ 072125 1 032 R Y 3 072125 00017 00049066397.00 00017 00049066397.00  
 \_ 072525 6 400 R Y 0 072525 00486 00002380035.32 00486 00002380035.32  
 \_ 072925 6 400 H N 0 072925 00025 00000025777.96 00000 00000000000.00

# USAS Operations – IT File

FMQuery: USAS IT File  
 IT File Details - All Transactions  
 Agency 749 - TEXAS A&M UNIVERSITY-SAN ANTONIO

Agy	Batch ID	Batch Agy	Seq No	Status	Curr Doc No	Doc Sfx	Amount	Tcode	AY	PCA	Appn Num	Fund	Cobj	Effect Dt	Pay Due Dt	Error Codes	Fatal Error
749	749202507211032	749	00001	R3	B2674901	001	12,688,840.00	001	26	37010	10749	0001	7000	20250901		EJIEOD	
749	749202507211032	749	00003	R3	B2674901	003	30,214.00	001	26	37060	10749	0001	7000	20250901		EJIEOD	
749	749202507211032	749	00004	R3	B2674901	004	28,640.00	001	26	37110	10749	0001	7000	20250901		EJIEOD	
749	749202507211032	749	00005	R3	B2674901	005	1,191,121.00	001	26	30050	10749	0001	7000	20250901		EJIEOD	
749	749202507211032	749	00006	R3	B2674901	006	2,815,428.00	001	26	37120	10749	0001	7000	20250901		EJIEOD	
749	749202507211032	749	00007	R3	B2674901	007	11,602,998.00	001	26	37130	10749	0001	7000	20250901		EJIEOD	
749	749202507211032	749	00008	R3	B2674901	008	549,798.00	001	26	37150	10749	0001	7000	20250901		EJIEOD	
749	749202507211032	749	00009	R3	B2674901	009	6,599,405.00	001	26	37160	10749	0001	7000	20250901		EJIEOD	
749	749202507211032	749	00010	R3	B2674901	010	3,009,638.00	001	26	30970	10749	0001	7000	20250901		EJIEOD	
749	749202507211032	749	00011	R3	B2674901	011	330,350.00	001	26	30020	13161	0001	7000	20250901		EJIEOD	
749	749202507211032	749	00012	R3	B2674901	012	4,907,100.00	001	26	37010	10749	0290	7000	20250901		EJIEOD	
749	749202507211032	749	00013	R3	B2674901	013	85,667.00	001	26	37020	10749	0290	7000	20250901		EJIEOD	
749	749202507211032	749	00014	R3	B2674901	014	551,841.00	001	26	37050	10749	0290	7000	20250901		EJIEOD	
749	749202507211032	749	00015	R3	B2674901	015	867,417.00	001	26	37120	10749	0290	7000	20250901		EJIEOD	
749	749202507211032	749	00016	R3	B2674901	016	1,726,391.00	001	26	37080	10749	7999	7000	20250901		EJIEOD	
749	749202507211032	749	00017	R3	B2674901	017	1,726,391.00	003	26	37080	10749	7999	3000	20250901		EJIEOD	
749	749202507211032	749	00018	R3	B2674901	018	355,158.00	001	26	37020	10749	0001	7000	20250901		EJIEOD	
749	749202507256400	749	00001	H0	50028219	001	2,964.20	246	25	37160	10749	0001	7008	20250725	20250801		
749	749202507256400	749	00002	H0	50028219	001	2,659.95	246	25	37160	10749	0001	7008	20250725	20250801		
749	749202507256400	749	00003	H0	50028219	001	1,423.80	246	25	37160	10749	0001	7008	20250725	20250801		
749	749202507256400	749	00004	H0	50028219	001	2,637.32	246	25	37160	10749	0001	7008	20250725	20250801		
749	749202507256400	749	00005	H0	50028219	001	1,500.00	246	25	37160	10749	0001	7008	20250725	20250801		
749	749202507296400	749	00001	0	50028250	001	1,333.34	246	25	37014	10749	0290	7008	20250729	20250731		
749	749202507296400	749	00002	0	50028250	001	98.77	246	25	89034	91142	0290	7043	20250729	20250731		
749	749202507296400	749	00003	0	50028250	001	(1,769.97)	246	25	37014	10749	0001	7010	20250729	20250731		
749	749202507296400	749	00004	0	50028250	001	(135.46)	246	25	89034	91142	0001	7043	20250729	20250731		
749	749202507296400	749	00005	0	50028250	001	1,333.34	246	25	37014	10749	0290	7008	20250729	20250731		
749	749202507296400	749	00006	0	50028250	001	(19.05)	246	25	37014	10749	0290	7022	20250729	20250731		

FMQuery: USAS IT File Details will show all transactions that are on the USAS 53 Screen.

The Batch ID consists of the AGY number, Batch Effective Date, Batch Type, and Batch Number.

749202507211032

# USAS Operations-Deposits

- **Statutory Tuition**
  - Required to deposit receipts into our local depository daily
  - Required to deposit into the State Treasury every 7 days
    - §51.008(b) each institution of higher education shall deposit **daily** all receipts in the local depository bank and transfer receipts to the State Treasury every **seven days** to include per §51.009(c)(1) net tuition, special course fees under §54.051(e) and (l), lab fees, student teaching fees, organized activity fees, and proceeds from the sale of educational and general equipment; and (2) hospital and clinic fees received by a state-owned clinical care facility that is operated using general revenue funds.
- **Reduction of Expense (180 tc, d-doc)-Manual Entry**





## USAS Operations - Reconciling USAS to FAMIS

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- Balance by AY, Appropriation Number and Fund
- Compare the 62 or 67 screen in USAS to the 18 screen in FAMIS
  - Review outstanding items on state bank to USAS reconciliations
  - Review outstanding GL cash to bank balance reconciliations for state and federal grant funds held in State Treasury
- Run detailed reports to find variances

# USAS Operations – Reconciling USAS to FAMIS 67 Screen-Appropriation Balances

TEXAS S067 UNIFORM STATEWIDE ACCOUNTING SYSTEM 08/04/25 02:31 PM  
 LINK TO: \_\_\_\_\_ APPROPRIATION AGENCY DETAIL INQUIRY PROD

AGY: 710 APPN YEAR: 25 APPN #: 13008 AUF-DEBT SERVICE

D23 FUND: \_\_\_\_\_ APPR FUND: \_\_\_\_\_

PRG CD: \_\_\_\_\_ LVL: \_\_\_\_\_ ORG CD: \_\_\_\_\_ LVL: \_\_\_\_\_

COMP SRCE GRP: \_\_\_\_\_ LBB/COMP/AGY OBJ: \_\_\_\_\_

INQ TYPE: CB INQ YEAR: 25 INQ MONTH: 08 NET CASH ACT: 33,953,250.57

REM CASH BDGT: 33,953,250.57 APPN CASH AVAIL: 33,953,250.57

REM ACCR BDGT: 33,953,250.57 APN ACCR CSH AVL: 33,953,250.57

REM ENC BDGT: 33,953,250.57 APPN ENC CSH AVL: 33,953,250.57

BT	TITLE	AMOUNT	BT	TITLE	AMOUNT
----	-------	--------	----	-------	--------

03	APPN TRNFRS OU	141,668,740.09			
----	----------------	----------------	--	--	--

04	APPN TRNFRS IN	249,399,948.93			
----	----------------	----------------	--	--	--

11	EST COL REVENU	107,731,208.84			
----	----------------	----------------	--	--	--

15	CASH EXPEND	73,777,958.27			
----	-------------	---------------	--	--	--

17	ACCRUED EXPEND	.00			
----	----------------	-----	--	--	--

20	CASH TRNSFR IN	227,866,615.60			
----	----------------	----------------	--	--	--

21	CASH TRNSFR OU	120,135,406.76			
----	----------------	----------------	--	--	--



# USAS Operations – Reconciling USAS to FAMIS

## 18 Bank Balance Screen in FAMIS

018 GL 6 Digit List

08/04/25 14:33

AUF PUF/RFS DEBT SERVICE AY2025

FY 2025 CC 01

Screen:      Account: **B75071**      Fiscal Year: **2025**

Thru Month: **8\_ August**

Department:

Resp Person:

Flags: D F

N N

Account Control	Description	YTD Begin Balance	Current Month August	YTD Thru August
1100	CASH			33953250.57
4000	RECEIPTS			2244980.60-
5000	DISBURSEMENTS			31708269.97-



# USAS Detail Transactions

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- HX detail is available in Business Objects
- Helps to analyze all the transactions
- Can be used to match the FAMIS transactions
- Moving towards placing this data into Cadency



# USAS Operations – Review and Clear Suspense Accounts

## Suspense Funds

- 00000
  - 0900

## Default Funds

- 00000
  - 9000
  - 9001

## Clearing Account Funds

- 93211
  - 9016
- 07738
  - 0980

Comptroller's Office places money in these funds regularly



# Enter Journal Document to Clear Balances

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- Ask for Volunteer
- Discuss the process member uses





It's just the beginning

## Beginning of the Year USAS Activity

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- Review and verify appropriation end dates are correct
- Method of Finance Entries
- How are appropriation numbers assigned?

# Review Appropriation End Dates-2027

- Ensure appropriations are expensed prior to the effective end date

- Appropriation Types

- 1 Operating
    - 2 Construction – **5-year life**
    - 3 Higher Education – **3-year life**
    - 4 Bond Fund
    - 5 Exclude from August Lapse
    - 6 Exclude from November Lapse – 95002
    - 7 Exclude from August and November Lapses

- Effective Start Date = 09012024

- AY25 Active appropriation for FY25
    - AY25 Active appropriation for FY26
    - AY25 Active appropriation for FY27

- Effective End Date = **08/31/2027**

```

TEXAS 8020                UNIFORM STATEWIDE ACCOUNTING SYSTEM      07/31/25 12:34 PM
LINK TO:  _____      APPROPRIATION NUMBER PROFILE                          PROD

ACTION: R (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)
AGY: 715 APPN YEAR: 25  APPN NO: 95002 GROUP INS-STATE CONTRIB-HIGHER EDUC

APPROP - TYPE: 6  GROUP: 99  LEG SESS: 88  SESS CALL #:  _ ACT BL #: HB1
BL LN #:  _____ RIDER #:  _____ PROG CODE:  _____ COMP SRC/GRP:  _____ REL APPN: 95002

I/E (I=INCLUDE, E=EXCLUDE)
ENTER UP TO 10 FUNDS/COMP OBJS SEPARATED WITH EITHER "-" OR ",".
APPD FUND I 0001 , _____ - _____ - _____ - _____ - _____
REV OBJ E 3000 - 3999 , _____ - _____ - _____ - _____ - _____
EXP OBJ I 7041 , 7000 , _____ - _____ - _____ - _____ - _____

APPN INDS- UB: 1  CTL TYP- CASH: 1  ACCR: 2  ENC: 2  BUDG TYPE: N  REV EXC COL: N
DEP INT IND: N  APPN LEVEL-  ORGANIZATION: 0  PROG: 0
ALLOT INDS- SEL: N  CTL TYP: 0  QTR: 3  PERC: 33  PROG/OBJ BUD OBJ LEV IND: 0
AGY BDG INDS- CTL TYPE: 0  OBJ LVL: 0  ALLOT SEL: N  ALLOT CTL:  _
                                           STATUS CODE: A

EFF START DATE: 09012024  EFF END DATE: 08312027  LAST PROC DATE: 06242024
Z06 RECORD SUCCESSFULLY RECALLED
PLEASE ENTER FUNCTION
F1-HELP F3-END F4-INTERRUPT F6-PROCESS F9-20B
    
```

# Review Appropriation End Dates-2029

- Ensure appropriations are expensed prior to the effective end date
  - Appropriation Types
    - 1 Operating
    - 2 Construction – 5-year life
    - 3 Higher Education – 3-year life
    - 4 Bond Fund
    - 5 Exclude from August Lapse
    - 6 Exclude from November Lapse – 95002
    - 7 Exclude from August and November Lapses
  - Effective Start Date = 06222025
    - AY25 Active appropriation for FY25
    - AY25 Active appropriation for FY26
    - AY25 Active appropriation for FY27
    - AY25 Active appropriation for FY28
    - AY25 Active appropriation for FY29
  - Effective End Date = **08/31/2029**

```

TEXAS S020                UNIFORM STATEWIDE ACCOUNTING SYSTEM      07/31/25 02:45 PM
LINK TO:  _____      APPROPRIATION NUMBER PROFILE                PROD

ACTION: R (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)
AGY: 710 APPN YEAR: 25  APPN NO: 39310 BUSH COMBAT DEVELOPMENT  HB500 SEC 3.10

APPROP - TYPE: 2  GROUP: 99  LEG SESS: 89  SESS CALL #:  _ ACT BL #: HB500
BL LN #:  _____ RIDER #: 310  PROG CODE:  _____ COMP SRC/GRP:  _____ REL APPN: 39310

I/E (I=INCLUDE, E=EXCLUDE)
ENTER UP TO 10 FUNDS/COMP OBJS SEPARATED WITH EITHER "-" OR ",".
APPD FUND I 0001  , _____ - _____ - _____ - _____ - _____ - _____
REV OBJ I 3000  , _____ - _____ - _____ - _____ - _____ - _____
EXP OBJ I 7000  - 7999  , _____ - _____ - _____ - _____ - _____ - _____

APPN INDS- UB: 1  CTL TYP- CASH: 1  ACCR: 2  ENC: 2  BUDG TYPE: A  REV EXC COL: N
DEP INT IND: N  APPN LEVEL-  ORGANIZATION: 0  PROG: 0
ALLOT INDS- SEL: N  CTL TYP: 0  QTR: 3  PERC: 33  PROG/OBJ BUD OBJ LEV IND: 0
AGY BDG INDS-  CTL TYPE: 0  OBJ LVL: 0  ALLOT SEL: N  ALLOT CTL:  _
                                           STATUS CODE: A

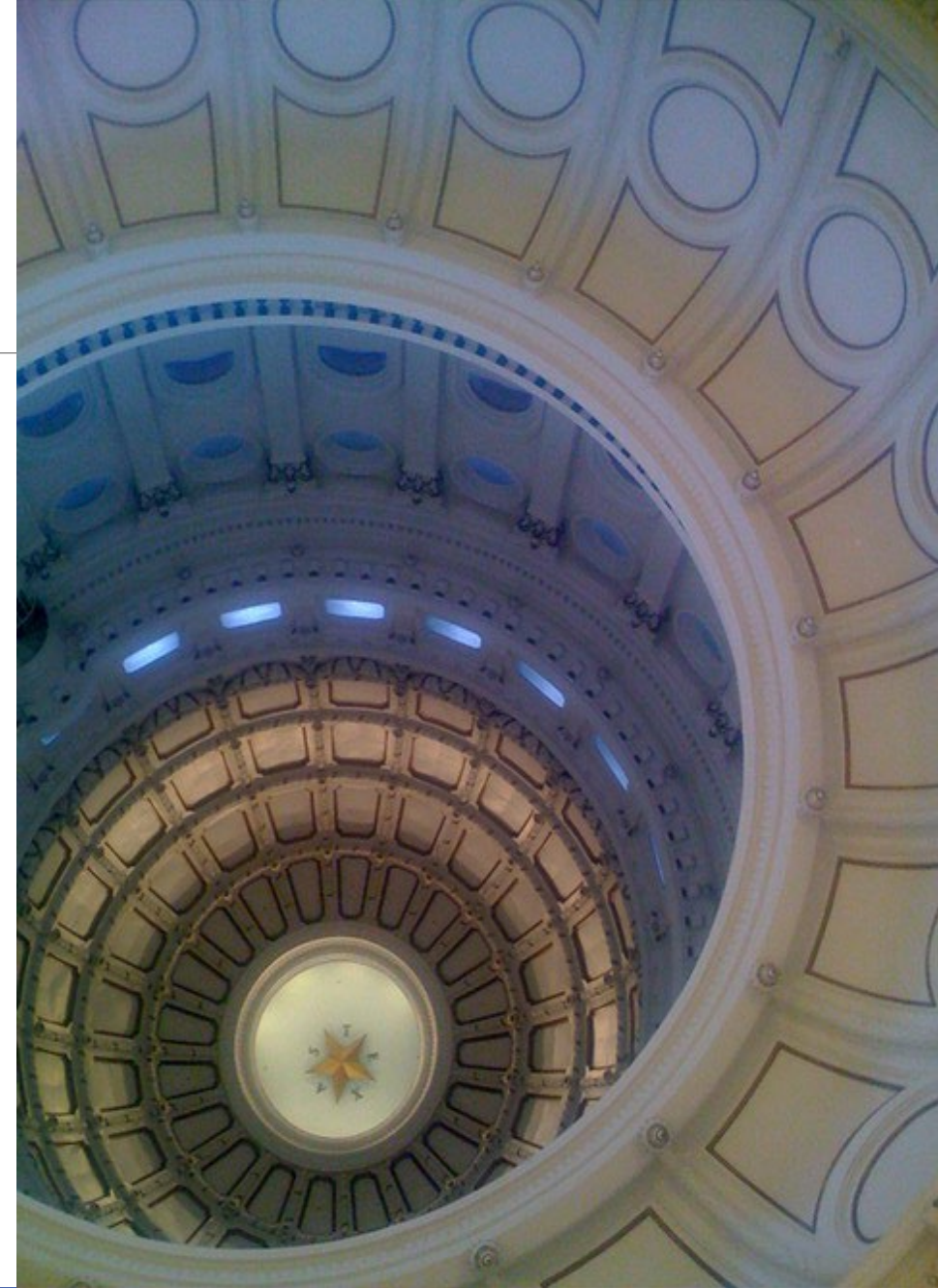
EFF START DATE: 06222025  EFF END DATE: 08312029  LAST PROC DATE: 07232025
206 RECORD SUCCESSFULLY RECALLED
PLEASE ENTER FUNCTION
F1-HELP F3-END F4-INTERRUPT F6-PROCESS F9-20B
  
```

# Verify Appropriation End Dates

- See FMX for the Comptroller's FPP A.047 for updated rules concerning effective dates for supplemental appropriations

FISCAL POLICIES & PROCEDURES

[https://fmx.cpa.texas.gov/fmx/approp/reduction/a047\\_all.php](https://fmx.cpa.texas.gov/fmx/approp/reduction/a047_all.php)



# Method of Finance

- Ready to spend GR funds
  - Create MOF Allocation Schedules and USAS Budget Documents for **AY26**
    - LBB Strategic Crosswalk
    - HB1, 89<sup>th</sup> Legislature, RS, Article III
    - Instructions
      - <https://fmx.cpa.texas.gov/fmx/approp/budgets/>

**Strategic Plan Cross Reference by ABEST**  
 89th Regular Session, ABEST/USAS, Version 1  
 Automated Budget and Evaluation System of Texas  
 710 Texas A&M University System Administrative and General Offices

Goal-Obj-Strat	USAS Program	Reports To	Appropriation Number	Short Name/Budget Type	2025	2026	2027
2	1004			INFRA STRUCTURE SUPPORT			
2-1	2005	1004		OPERATIONS/MAINTENANCE			
2-1-2	3014	2005		CCAP REVENUE BONDS			
			<b>10710</b>	General Budget		3,786,025	3,786,029
3	1005			NON-FORMULA SUPPORT			
3-1	2006	1005		INSTRUCTIONAL SUPPORT			
3-1-1	3009	2006		SCHOLARSHIPS			
			<b>10710</b>	General Budget		731,526	731,526
3-1-2		2006		TARGETED COLLEGE VISIT PROGRAM			
			<b>10710</b>	General Budget		1,000,000	1,000,000
3-1-3		2006		VICTORIA TRANSFER SUPPORT			
			<b>10710</b>	General Budget		10,000,000	10,000,000
			<b>29876</b>	603.1 Contingency for <b>SB 2361</b> or HB 5150, §18.76		2,500,000	2,500,000
3-2	2011	1005		RESEARCH			
3-2-1	3020	2011		CENTER FOR MICRODEVICES AND SYSTEMS			
				General Budget		0	0
3-2-2	3019	2011		QUANTUM AND AI CHIP FAB			
			<b>38434</b>	General Budget		0	0
			<b>39921</b>	600.1 HB 500, Advanced Technologies UB, §9.21 for §4.34, SB30, 88th Leg, Appn 38434		0	0
3-3	2008	1005		PUBLIC SERVICE			
3-3-1	3021	2008		STUDY ON MENTAL HEALTH			
				General Budget	0	0	0
			<b>28735</b>	900.1 Study on Mental Health, Article IX, §17.35, 88th Legislature, RS	750,000	0	0
3-3-2	3023	2008		BUSH COMBAT DEVELOPMENT CENTER			
				General Budget		0	0
			<b>39310</b>	601.1 Bush Combat Development Center UB, HB1, for §3.10, HB500, 89th Legislature, RS	59,800,000	0	0

# USAS Operations – Method of Finance

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- Appropriation Numbers

00000 – 09999	Unappropriated and payroll activity
10000 – 13999	GAA regular line item strategies; for Higher Eds 10XXX
20000 – 29999	GAA riders
30000 – 39999	Additional legislation that appropriates funds
40000 – 49999	GAA capital budget – Construction projects
50000 – 59999	GAA capital budget – Non-construction projects
70000	Unappropriated earned federal funds
80000 – 89999	Interagency contract benefits (HHS agencies only)
90000 – 99999	Unappropriated receipts and payroll benefits



# USAS Year End Processes

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- Pass-throughs
- Pass-throughs between A&M members
- Shared Cash
- Cash in State Treasury
- Capital Assets CANNS



# Pass-throughs

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- Confirmations
  - How to get others to agree
  - Once we match on the amounts, determine which tcodes to post
- RTIs
  - Asked the same questions each year?



# Confirmation Workpapers

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- Includes the reverse of last year's accrual, if any
- Add/Subtract cash activity
  - Sometimes we are returning funds from the prior years
- Include the year end accruals, if any
- If not able to agree, can contact the System Office or FRS team at the Comptroller's Office

# USAS Year End - RTI T-codes

RTI Table Number	RTI Table Title
RTI Table 1	<u>Accrued Pass-Through within the State Treasury with Liquidation</u>
RTI Table 2	<u>Accrued Pass-Through Refund within the State Treasury with Liquidation</u>
RTI Table 3	<u>Accrued Pass-Through Increase with Reversal</u>
RTI Table 4	<u>Accrued Pass-Through Decrease with Reversal</u>
RTI Table 5	<u>Accrued Transfer with Liquidation</u>
RTI Table 6	<u>Accrued Transfer with Reversal</u>
RTI Table 7	<u>Unemployment Reimbursements (Reduction of Expenditure)</u>
RTI Table 8	<u>Reimbursing Retirement Contributions and Insurance Premiums</u>
RTI Table 9	<u>Accrued Interagency Revenue Transfer with Liquidation</u>
RTI Table 10	<u>Accrued Interagency Revenue Transfer from Agency Fund (FT09) to Another Agency Fund (FT09) with Liquidation or Accrued Interagency Revenue Transfer from a Proprietary Fund (FT05) to Another Fund Type or Component Unit (FT15) with Liquidation</u>
RTI Table 11	<u>Accrued Pass-Through to Funds Held Outside the State Treasury with Liquidation</u>
RTI Table 12	<u>Interagency Payment for Goods or Services</u>
RTI Table 13	<u>Interagency Refund for Goods or Services Payment</u>

<https://fmx.cpa.texas.gov/fmx/pubs/afrrptreq/interfund/?section=rti&page=rti>



## USAS Year End - Pass-throughs Between A&M Members

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- Remove the USAS activity for all members, **including TDEM**
  - The A&M System will be eliminating this activity in FAMIS
- Recommend not using RTI tcodes in USAS throughout the year to help with the entries needed to remove these entries
- If an agency (outside A&M) is sending funds from the State Treasury they can use specific RTIs 268/279 to help post to Fund 7999-Local on our side
  - RTI #11-PT Accrued Outside Treasury

# USAS Year End - Pass-throughs

## DISBURSING AGENCY (Agency A)

T-Code Entered on Transaction Entry Screen	System-Generated T-Codes	GENERAL LEDGER IMPACT
268		5501 Expenditure Control – Accrued* 1050 Due To Other Agencies*
	768	1050 Due To Other Agencies* 5501 Expenditure Control – Accrued* 5501 Expenditure Control – Accrued** 1050 Due To Other Agencies**
	Generated to Reverse Due To, Liquidate Accrued Pass-Through Expenditure and Reduce Cash 770	1050 Due To Other Agencies** 5501 Expenditure Control – Accrued** 5500 Expenditure Control – Cash** 0045 Cash in State Treasury
* No AGL post on this transaction ** Correct AGL post on this transaction		

## RECEIVING AGENCY (Agency B)

RTI T-Code Setup on the 55 Screen	System-Generated T-Codes	GENERAL LEDGER IMPACT
279		0284 Due From Other Agencies** 5100 GAAP Revenue Offset**
	Generated to Reverse Due From, Liquidate Accrued Pass-Through Revenue to Local Funds and Increase Cash 775	5100 GAAP Revenue Offset 0284 Due From Other Agencies** 0040 Cash in Bank 5100 GAAP Revenue Offset**
** Correct AGL post on this transaction		



# USAS Year-End Shared Cash

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# USAS Year-End Shared Cash

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- Shared funds are state funds appropriated for use by more than one agency. To ensure cash in state treasury (CIST) is not double-counted and all shared fund activity is reported by the appropriate agency, the non-controlling agency's shared fund general ledger account 0045 (CIST) and 0047 (shared cash) must net to zero.
- In fiscal 2024, a new process (using T-codes 460 and 461) for recording shared funds was introduced allowing agencies to make a one-sided journal entry. Same process will be used in 2025.
- Agencies must coordinate interfund activity to ensure the AGLs and amounts are reported correctly by Tuesday, Sept. 26, 2025.

# USAS Year-End - Shared Cash

## Due From /Due To Assessment

When the transaction activity occurs in the same GAAP Fund and GAAP Fund Type, the balances in Transfers, Due From and Due To are overstated and need to be reduced by offsetting the activity to \$0.

Coordinate with your financial reporting analyst to determine whether a Due From or Due To needs to be recorded based on the existence of recorded Accounts Receivable or Accounts Payable.

Note: If this activity occurs in the same GAAP Fund and GAAP Fund Type and your agency wants to include the Due From/Due To on the financials, email a request to your financial reporting analyst. Otherwise, the activity will not be recorded.

Initial entries (Edit Mode 2) made by **Oct. 1.**

Monitoring for additional accounts receivable or accounts payable through **Oct. 31.**

Final entries (Edit Mode 2) made by COB **Nov. 1**

## Entry Based On Either Positive or Negative Activity

Controlling agencies will refer to the CR101 report in their ad hoc file to record their portion of the shared cash activity.

Non-controlling agencies should use their DAFR8580, the SIRS Balance Sheet, or the USAS 56 Screen to determine their portion for each D23 Fund.

### Adjusted **Positive** Shared Cash

T-code 460

DR. 6052 Shared Fund Transfers Out-7973

CR. 0047 Shared Cash

### Adjust **Negative** Shared Cash

T-code 461

DR. 0047 Shared Cash

CR. Shared Fund Transfers In 3973

# USAS Year-End - Shared Cash

Comptroller Financial Reporting Analyst Example for the Accounting Policy Meeting

- Agency AAA owns this fund
- Other agencies must enter 461 or 460 tcodes

AGENCY AAA  
ACFR 25  
CR 101  
CASH IN STATE TREASURY  
1ST COL: CIST PER 57 SCREEN-REPORT ROUTE AGENCY  
2ND COL: CIST NET GLS0045,7,8 0071, 0451-FINANCIAL AGY

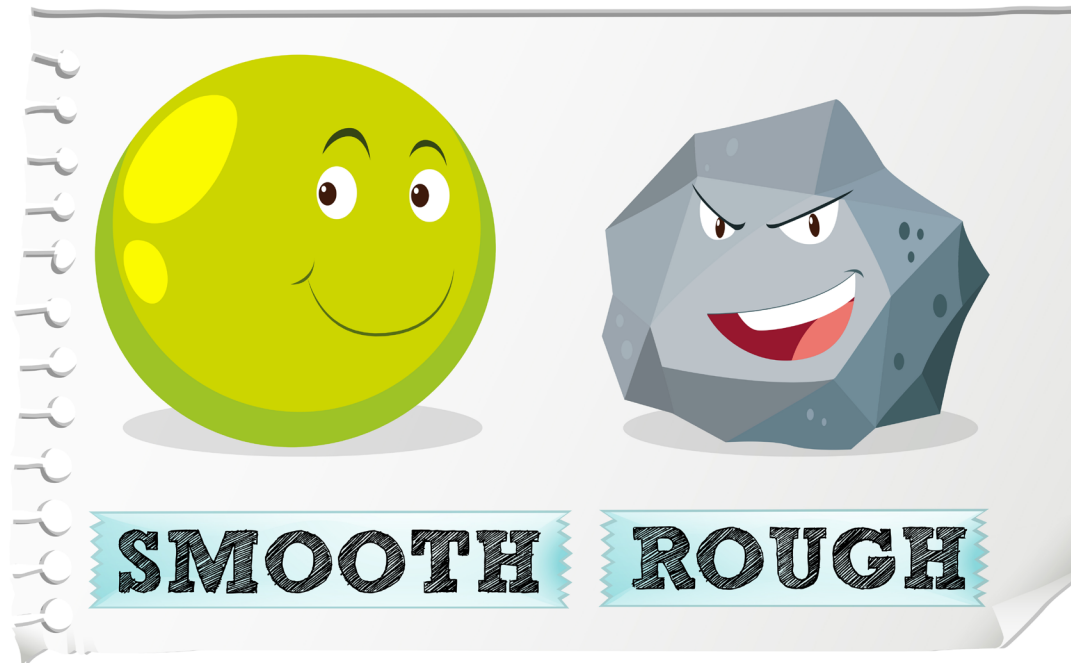
REPT ROUTE AGY	APPD FUND	CONSOLIDATED FUND	AGY	CIST 57 SCREEN	CIST GL 45, 47, 48	MUST BE ZERO FOR EACH GAAP FUND
AAA	0006			-300,000,000.00	-	-300,000,000.00
				303,606,000.00	-	303,606,000.00
			BBB	-	-300,000.00	300,000.00
			AAA	-	2,500,000.00	-2,500,000.00
			CCC	-	1,400,000.00	-1,400,000.00
			DDD	-	6,000.00	-6,000.00
<b>APPD FUND 0006 BAL</b>				<b>3,606,000.00</b>	<b>3,606,000.00</b>	<b>-</b>

AGY	2nd Column	T-Code	Transfer Direction	COBJ	GL Acct Debit (+)	GL Acct Credit (-)	Entry Amount	AGL	Net CIST After Entry
BBB	Negative	461	In	3973	0047	6012	\$300,000.00	AAAXXX0	\$0.00
CCC	Positive	460	Out	7973	6052	0047	\$1,400,000.00	AAAXXX0	\$0.00
DDD	Positive	460	Out	7973	6052	0047	\$6,000.00	AAAXXX0	\$0.00
AAA	Positive*	460	Out	7973	6052	0047	\$300,000.00	BBBXXX0	\$3,606,000.00
AAA	Positive*	461	In	3973	0047	6012	\$1,400,000.00	CCCXXX0	
AAA	Positive*	461	In	3973	0047	6012	\$6,000.00	DDDXXX0	

*\*AAA's 2nd column amount is positive overall, BUT as the controlling agency it must offset the other agencies' balances. Final CIST balance must match 57 screen.*

# Smooth Out Shared Cash Entries



- After hard cash close in USAS on August 29, we will know cash entries
  - Posting the entries 460/461 easier, little confusing on which one to use based upon the activity...ask if you need help
  - We can post these in September and must be entered by September 26
- There could be accruals posted after August 29 and an additional shared cash entry could be needed
  - We need FRS help on posting Due to/from
  - Must be entered by October 31

# USAS Reminders

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- USAS is the System Of Record for the Comptroller's Office
- USAS updates after an overnight batch processing cycle runs unless entry is made in **edit mode 2**
  - Edit mode 2 entries post if all data elements pass USAS edits at the point of entry and Legal Descriptive Text has been entered for those that require it
    - Any entry made in edit mode 2 that effects cash must be balanced and released on the day of entry
  - SIRS reports are updated nightly
  - RTI Tcode impacts
- Cash in State Treasury must match USAS vs. FAMIS for Funds 02xx, 0047, 0325
- Legislative Appropriations and Leg. Revenue must match GR Recon spreadsheets



# AFR Rows in USAS

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- System members only have to match certain rows on the AFR
  - Balance Sheet
    - Cash in State Treasury match System Office Workpaper
    - For GR make sure 0048 Leg Cash nets with 0045 CIST, must net to zero
    - Legislative Appropriation asset match GR Recon Spreadsheets
    - Due to/from (except for activity with other A&M members)
  - Operating Statement
    - Legislative Revenue match GR Recon Spreadsheets
    - Payroll Related Cost GR Revenues match the GR Recon Spreadsheet (FRS offered for ACO to post the benefit returns for us)
      - Based upon whether the benefit appropriations were returned and backdated to 8/31
    - Pass-throughs (except for activity with other A&M members)
    - Transfers to other State Agencies



# Questions or Comments

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ANY HELPFUL TIPS