USAS 101

2023 AFR Workshop

KRISTINA HUMPHREYS
ASSIST. DIRECTOR, UNIVERSITY ACCT SERV
TEXAS A&M UNIVERSITY

TERESA EDWARDS, CPA
CONTROLLER
TEXAS A&M SYSTEM OFFICE
Overview

• **USAS Throughout the Year**
  - Reviewing the IT file daily
  - RTI T-Codes
  - Balancing Cash Between FAMIS and USAS

• **APS011 Benefits Proportional by Fund and GR Recon Entries**
  - T-code 420/420R to book benefit expense accruals
  - Expenditure Transfer Vouchers T-code 467/468 back dated to 08/31/xx
  - Balancing to the GR Recon

• **USAS AFR Entries Minimal**
Poll the Audience

- Any one new to using USAS?
- How many folks have used USAS longer than 5 years?
  - 10 years?
  - 20 years?
  - More than that? How many?
- First critical need is gaining access
  - USAS security can take several weeks to establish
USAS Security

- Security Screens are the 96A & B profile screens
- Defined by User Class 68, 71, 72, 79
- Ability to enter batches-96a
- Ability to release batches-96a
- 96b Screen driven
  - 0=Inquiry Only
  - 1=Inquiry, Add, Edit
  - 2=Inquiry, Add, Edit, Add and delete
Segregation of Duties

- Should not enter and release your own batches
- Being audited to ensure we have employees who do not have access to both on the same User Class
- Every 6 months review USAS security
USAS Through the Year

Higher education agencies and institutions use USAS to pay bills throughout the year, some pay directly from USAS; for payroll, we seek reimbursement after expenses are paid locally.

FAMIS, Masterpiece or Colleague sends the files for payroll and accounts payable.

USAS throughout the year, we release batches and reconcile cash between USAS and FAMIS.

Working errors throughout the year

Funding
TINS numbers
Default Funds 0900, 9000 and 9001
IT-File-Common Batch Types & Modes

• The Batch Type will define the type of entry
  o ‘4’ = Accounts Payable with batch 5xx
  o ‘5’ = Payroll with batch number 400
  o ‘D’=PCT Payroll with batch number 400

• The batch status is important
  o ‘H’ will not process, needs to be reviewed
  o ‘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
<table>
<thead>
<tr>
<th>S</th>
<th>DATE</th>
<th>TYP</th>
<th>NO</th>
<th>STA</th>
<th>BAL</th>
<th>MD</th>
<th>FPP</th>
<th>DATE</th>
<th>COUNT</th>
<th>AMOUNT</th>
<th>COMP</th>
<th>COUNT</th>
<th>AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td>072423</td>
<td>4</td>
<td>500</td>
<td>P</td>
<td>Y</td>
<td>4</td>
<td>*</td>
<td>072423</td>
<td>00028</td>
<td>00000474016.24</td>
<td>00028</td>
<td>00000474016.24</td>
<td></td>
<td></td>
</tr>
<tr>
<td>072523</td>
<td>6</td>
<td>400</td>
<td>H</td>
<td>N</td>
<td>3</td>
<td></td>
<td>072523</td>
<td>00310</td>
<td>00001940594.06</td>
<td>00310</td>
<td>00001940594.06</td>
<td></td>
<td></td>
</tr>
<tr>
<td>072623</td>
<td>6</td>
<td>371</td>
<td>D</td>
<td>Y</td>
<td>1</td>
<td></td>
<td>072623</td>
<td>00000</td>
<td>0000000000.00</td>
<td>00000</td>
<td>0000000000.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>072623</td>
<td>6</td>
<td>400</td>
<td>R</td>
<td>Y</td>
<td>0</td>
<td></td>
<td>072623</td>
<td>00072</td>
<td>00000091916.50</td>
<td>00072</td>
<td>00000091916.50</td>
<td></td>
<td></td>
</tr>
<tr>
<td>072823</td>
<td>1</td>
<td>352</td>
<td>H</td>
<td>Y</td>
<td>1</td>
<td></td>
<td>090123</td>
<td>00025</td>
<td>00030837516.00</td>
<td>00025</td>
<td>00030837516.00</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Batch Status and Edit Mode

BATCH STATUS

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

EDIT MODE

- 0=Not passed any edits
- 1=Entered, passed data edits
- 2=Entered, passed data and funding edits
- 3=Errors on the batch
- 4=Waiting for payment date
# Batch Type

## USER ENTERED
- 1 = Budgetary
- 2 = Revenue/Receipts
- 3 = Encumbrances
- 4 = Expense/AP
- 5 = Journal Entry
- 6 = Payroll

## SYSTEM GENERATED
- D = Deposit Corrections
- E = Year-end Generated
- G = System Generated
- S = Payroll
- T = State Treasury Generated
- W = Payment Processing
Poll the Audience

• What have other’s experienced on the IT File?

• Examples
  o Entry to USAS and the mailing of check/deposit slip aren’t timed correctly at the State Treasury
    ▪ Funds are placed in the Default Funds
  o Ref. Document on the deposit slip doesn’t match the document number entered in USAS

• Talk through IT file challenges
  o Anything the ACO can help with?
  o Continued challenges?
Balancing USAS to FAMIS

• Balance by AY, Appropriation Number and Fund

• Compare the 62 or 67 screen in USAS to the 18 screen in FAMIS
  o Review outstanding items on state bank to USAS reconciliations
  o Review outstanding GL cash to bank balance reconciliations for state and federal grant funds held in State Treasury

• Run detailed reports to find variances
67 Screen-Appropriation Balances

TEXAS S067  UNIFORM STATEWIDE ACCOUNTING SYSTEM  07/31/23 01:33 PM
LINK TO:  APPROPRIATION AGENCY DETAIL INQUIRY  PROD

AGY: 10  APPN YEAR: 23  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: 23  INQ MONTH: 06  NET CASH ACT: 13,105,215.65
REM CASH BDGT: 13,105,215.65  APPN CASH AVAIL: 13,105,215.65
REM ACCR BDGT: 13,105,215.65  APN ACCR CSN AVL: 13,105,215.65
BT TITLE AMOUNT BT TITLE AMOUNT
02 APPN REVISIONS .00
03 APPN TRNFRS OU 89,022,200.09
04 APPN TRNFRS IN 132,712,147.59
11 EST COL REVENU 43,689,947.50
15 CASH EXPEND 30,584,731.85
17 ACCRUED EXPEND .00
20 CASH TRNSFR IN 158,423,980.99
21 CASH TRNSFR OU 114,734,033.49
## 18 Bank Balance Screen in FAMIS

**Account** | **Description** | **YTD Begin Balance** | **Current Month June** | **YTD Thru June**
---|---|---|---|---
1100 | CASH | 89022200.09- | 13105215.65 |
4000 | RECEIPTS | 24384232.52- |
5000 | DISBURSEMENTS | 89022200.09 | 11279016.87 |
Binding Encumbrances & Lapse Program

• Binding Encumbrances and Payables are posted in USAS quarterly
  o FAMIS has a program which sends a file to USAS
    ▪ FAMIS job VAMR098 loads payables and FBMR031 loads encumbrances
  o USAS batch must be reviewed balanced, errors corrected, and released
  o CFO must certify these balances monthly on a website

• Lapse program runs November 1st on prior AYs which are not encumbered
  o Need to ensure state funds are encumbered, UB’d forward (where applicable), or lapsed
    ▪ Batches to prevent lapses in PY appropriations need to clear the IT file by October 31st, or they will be lapsed
  o Includes collected budgets, Fund 0047-AUF, Fund 02xx-Statutory Tuition, etc.
  o In order to un-lapse funds, depending on the type of funds, an email or letter from the CFO is normally required
USAS T-Codes

• Two Types of T-Codes
  o Impact Appropriation Balances (225, 246, 247, 410, RTI T-codes, etc.) and
  o Impact balance sheet/operating statement, but not Appropriation Balances (generics, 644, 646, 643, 642, etc.)
  ▪ Correct GR Balances with unique generic t-codes
    o 462-Leg Revenue/Transfer In and 9000 Leg Appn Asset Balance
    o 463-Leg. Cash and Leg Appn Asset Balance
    o 464-Lapse and Leg Appn Asset Balance
    o 456-Leg. Tf Out and Leg Appn Asset Balance
USAS Year-End Entries

• Required to be correct to the penny for several line items

• Determining the timing of entries is critical
  o Payroll must post for the last biweekly payroll
  o Match benefit expenses FAMIS to USAS
  o Ensure accruals have posted, then encumber funds
  o Pass-through entries
  o GR Recon Entries
  o Cash in State Treasury Entries
Timelines for USAS Entries

• Dates will change in FY 2024

• Federal and State Pass-through initial Certification Sept. 1

• Accruals (Due to/froms) associated w/ Federal Pass-through, & Federal Pass-through, Transfers, Rev/Exp to other agencies AFR-Sept. 26

• Federal and State Pass-throughs revenues and expenses-Sept. 26

• Certify SEFA and SPTR Pass-throughs Sept. 28

• Capital Asset Entries-Oct. 20

• Benefit Proportional Entries-Nov. 1 to ensure match the GR Recon
  o It is possible additional entries are needed, if posting after Nov. 1st do not backdate to 8/31 or 8/32, post with a current date, last day to post entries is Nov. 19

• General Revenue Entries and Certification- Nov. 1

• Cash in State Treasury Entries – Nov. 20
Order of Entries-Use 8/31 or 8/32 date

• Cash entries posted through the year
  ○ Correct the CIST to match the Cash Balances per System Office

• Post accruals and generic t-code entries to prior year with 8/31 or 8/32 dates

• Post accrued expenses not included in VAMR098/FBMR031 AP Accruals/Encumbrance
  ○ T-code 420: August Bi-weekly payroll and benefits manually posted
  ○ T-code 420R: August Negative Benefits
Order of Entries-Use 8/31 or 8/32 date

• APS011 Entries
  o GIP, ORP, and FICA expense adjustments
    ▪ Process expense transfers between GR and Fund 02xx with 467/468 t-codes
  o TRS expense adjustments
    ▪ If there is a decrease in GR TRS expense, process and RTI T-doc with T-code 485 to agency 323
    ▪ If there is an increase in GR TRS expense, agency 323 owes a credit to the system member
      o Process payment to CPA from TRS clearing account
      o Deposit in USAS to 99323-02xx
      o Once APS011 finalized by Comptroller's Office, the TRS credit can be taken through TRACKS
Order of Entries-Use 8/31 or 8/32 date

• Capital Asset Entries
  o T-codes 646/647 to increase or decrease the GL account balances
  o No COBJ needed for these entries

• GR Entries
  o 462-Leg Revenue/Transfer In and 9000 Leg Appn. Asset Balance
  o 463-Leg. Cash and Leg Appn. Asset Balance
  o 464-Lapse and Leg Appn. Asset Balance
  o 456-Leg. Tf Out and Leg Appn. Asset Balance
Review Balances on SIRS-Interagency Report

- Must make sure line items match the AFR
  - Due from/to Other Agencies (not A&M members)
  - Legislative Transfers (includes members)
    - These transfers automatically post when we record the 012/018 budget transfers
  - Operating Transfers (includes members)
    - Eliminate for activity within the same agency (transfers between appropriations)
  - State Pass-throughs (not A&M members)
  - Interfund Receivables/Payables (do not correct the Agency GL)

- All line items except Interfund Rec/Pay must have accurate Agency GL
Activity that could already be in USAS

- Reversing accrual from the prior year
- Fiscal year activity posted using payment t-codes

Interagency pass-through adjustment entries

- **RTI t-codes required for year-end accruals**
  - Federal Due From – T-code 481 with COBJ 3978
  - State Due From – T-code 481 with COBJ 3842
  - State Due To – T-code 483 with COBJ 3842

- **Expense and revenue adjustments**
  - Federal Revenue – T-code 643 with COBJ 3978 or 3971
  - State Revenue – T-code 643 with COBJ 3842
  - Federal Expense – T-code 642 with COBJ 7978
  - State Expense – T-code 642 with COBJ 7615

Determine if an RTI t-code is needed for both agencies or if just need to post for one agency
Interagency SIRS Report
### Federal Pass-throughs

<table>
<thead>
<tr>
<th>GAAP Fund Type</th>
<th>GAAP FUND</th>
<th>Fund</th>
<th>Agy GL</th>
<th>GAAP Source Object</th>
<th>Compt Object</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Federal Pass-through Expenditures</td>
<td>05</td>
<td>3072</td>
<td>7999</td>
<td>71479990</td>
<td>0310</td>
<td>7978</td>
</tr>
<tr>
<td></td>
<td>7999</td>
<td></td>
<td>72179990</td>
<td>0310</td>
<td>7978</td>
<td></td>
</tr>
<tr>
<td></td>
<td>7999</td>
<td></td>
<td>72479990</td>
<td>0310</td>
<td>7978</td>
<td></td>
</tr>
<tr>
<td></td>
<td>7999</td>
<td></td>
<td>72979990</td>
<td>0310</td>
<td>7978</td>
<td></td>
</tr>
<tr>
<td></td>
<td>7999</td>
<td></td>
<td>73079990</td>
<td>0310</td>
<td>7978</td>
<td></td>
</tr>
<tr>
<td></td>
<td>7999</td>
<td></td>
<td>74379990</td>
<td>0310</td>
<td>7978</td>
<td></td>
</tr>
<tr>
<td></td>
<td>7999</td>
<td></td>
<td>74479990</td>
<td>0310</td>
<td>7978</td>
<td></td>
</tr>
<tr>
<td></td>
<td>7999</td>
<td></td>
<td>74679990</td>
<td>0310</td>
<td>7978</td>
<td></td>
</tr>
<tr>
<td></td>
<td>7999</td>
<td></td>
<td>75479990</td>
<td>0310</td>
<td>7978</td>
<td></td>
</tr>
<tr>
<td><strong>Total GAAP Fund 3072</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Interagency SIRS Report**
# RTI T-codes

<table>
<thead>
<tr>
<th>RTI Table Number</th>
<th>RTI Table Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>RTI Table 1</td>
<td>Accrued Pass-Through within the State Treasury with Liquidation</td>
</tr>
<tr>
<td>RTI Table 2</td>
<td>Accrued Pass-Through Refund within the State Treasury with Liquidation</td>
</tr>
<tr>
<td>RTI Table 3</td>
<td>Accrued Pass-Through Increase with Reversal</td>
</tr>
<tr>
<td>RTI Table 4</td>
<td>Accrued Pass-Through Decrease with Reversal</td>
</tr>
<tr>
<td>RTI Table 5</td>
<td>Accrued Transfer with Liquidation</td>
</tr>
<tr>
<td>RTI Table 6</td>
<td>Accrued Transfer with Reversal</td>
</tr>
<tr>
<td>RTI Table 7</td>
<td>Unemployment Reimbursements (Reduction of Expenditure)</td>
</tr>
<tr>
<td>RTI Table 8</td>
<td>Reimbursing Retirement Contributions and Insurance Premiums</td>
</tr>
<tr>
<td>RTI Table 9</td>
<td>Accrued Interagency Revenue Transfer with Liquidation</td>
</tr>
<tr>
<td>RTI Table 10</td>
<td>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</td>
</tr>
<tr>
<td>RTI Table 11</td>
<td>Accrued Pass-Through to Funds Held Outside the State Treasury with Liquidation</td>
</tr>
<tr>
<td>RTI Table 12</td>
<td>Interagency Payment for Goods or Services</td>
</tr>
<tr>
<td>RTI Table 13</td>
<td>Interagency Refund for Goods or Services Payment</td>
</tr>
</tbody>
</table>
**DISBURSING AGENCY (Agency A)**

<table>
<thead>
<tr>
<th>RTI T-code set up on the 55 screen</th>
<th>System-Generated T-codes</th>
<th>GENERAL LEDGER IMPACT</th>
</tr>
</thead>
</table>
| 482                               |                           | 5501 Expenditure Control – Accrued**  
1050 Due To Other Agencies** |
| Generated to Reverse Due To and Accrued Pass-Through Expenditure 750 |                           | 1050 Due To Other Agencies**  
5501 Expenditure Control – Accrued** |

* No AGL post on this transaction  
** Correct AGL post on this transaction

**RECEIVING AGENCY (Agency B)**

<table>
<thead>
<tr>
<th>T-code Entered on ITV Entry screen</th>
<th>System-Generated T-codes</th>
<th>GENERAL LEDGER IMPACT</th>
</tr>
</thead>
</table>
| 481                               |                           | 0284 Due From Other Agencies*  
5001 Revenue Control – Accrued** |
| 757                               |                           | 0284 Due From Other Agencies*  
5001 Revenue Control – Accrued** |
| Generated to Reverse Accrued Pass-Through Revenue and Reverse Due From 759 |                           | 5001 Revenue Control – Accrued**  
0284 Due From Other Agencies** |

* No AGL post on this transaction  
** Correct AGL post on this transaction
TRANSACTION CODE: 642 TITLE: EXPENDITURES PAID OUT OF LOCAL FUNDS

GENERAL LEDGER DR-1: 5600 CR-1: 9999 DR-2: ____ CR-2: ____

ED IND: AOBJ RVRS PD T N CI N 1099 N W ARR N INVC N VN RM N VNAM N VAR D N
RDQT DMETH N APN# ____ FUND R GLA N AGL ____ GRNT ____ SUBG ____ PROJ ____ MULT ____ DI# N
POST SEQ: 1 REG NO: 5 WW IND: 0 D/I: D WAR CANCEL TC: ____ PYTC: ____ FUTMY: N

GEN TC: ____ GEN ACCR TC: ____ GEN TC2: ____ INTERFACE IND: ____ B______
PAY LIQ TC: ____ BAL TC: ____ AFRTC: ____ INTTC: ____

A/S BT MATCH GLA DOC A/S BT MATCH GLA DOC

AGY GL: 1

STATUS CODE: A

EFF START DATE: 09011994 EFF END DATE: _______ LAST PROC DATE: 06212005
APS011 Benefits Proportional by Fund

• Goal of APS 11 is to ensure benefits are proportional to the revenue received
  o Internal audit is no longer required to audit starting in 2024
  o SAO randomly selects institutions

• Requirements are defined in Accounting Policy Statement (APS) 11

• System Office has issued a White Paper

• Deadline to Comptroller’s Office Nov. 19
Challenges

• Must list Legal Cites for all Exclusions
• Revenue for Institutions needs to tie to the E&G column on the AFR
• Workpapers need to tie from USAS to FAMIS by object code
• Benefit expenses for Auxiliary employees/retirees should never be charged to GR or Fund 02xx (GR-D)
• The State only wants to see the expenses related to GAA funding sources on the APS011 Form
• No longer use object code 1990 Benefits Paid
• Must use object code 1909-Retirement Group Insurance Costs for all funding sources
System Office White Paper Changes

- Review for changes
  - Comptroller’s Office has NOT updated for the 88th Legislative Session
  - 5% Merit for the agencies we believe will be included in our revenue in Calculation I
  - Capital Construction Assistance Projects (CCAP) used to be TRB Debt Service...change in title only
FAMIS and USAS Revenue Entries

• FAMIS-Revenue Object Codes-normally posted with a screen 12 Receipt...Benefit revenue (GIP, OASI and ORP) can be posted as the funds are spent by using the BFPR090 Report
  o State Appn Revenue 0005...receive in GAA post at the Beginning on the Year (BOY)
  o GIP Revenue 0014...receive 1/12 each month
  o OASI Revenue 0017... 0005...receive in GAA post at the BOY
  o TRS Revenue 0018....post with screen 14, no cash impact, offset 1960 Expense
  o ORP Revenue 0019... 0005...receive in GAA post at the BOY
  o UCI 0020...post with screen 14, record corresponding 1950 expense object code

• USAS
  o Post budget entries t-code 001 Committed Budget, 012/018 budget transfers
FAMIS And USAS Expense Entries

**FAMIS**
- 12/13 Screens because we need to impact the banks (can not use 14 screens) and expenses
- Backdate to FY 23, enter into Period 13

**USAS**
- Use 420 t-code to accrue expenses to prior year, reverse current year
- Use 467/468 entries, which will not change USAS Cash in State Treasury but will adjust balances and appropriations on an accrual basis
- Backdate to FY 2023, either 8/31 or 8/32
FMQuery – SIRS Main Menu

For more information about this application, please see FMQuery – SIRS. Be sure to read the FMQuery – SIR

**USAS ABEST Reconciliation**

Institutions of Higher Education (with NACUBO and PCA)
Specific Strategy Detail - USAS Expenditures in ABEST Format

State Agencies
Organization Code Summary - All USAS Expenditures

**USAS Research Tools**

General Ledger Reports
Appropriated Fund Summary

Appropriation Reports
Benefits Prop by Fund Verification and AY

Travel Report
GR Reconciliation Entries

- GR Reconciliation is impacted when USAS budget entries are posted and/or expense entries are posted
  - Main GAA appropriations extracted by budget balance types
  - Payroll benefits extracted by expenses balance types

- GR Recon is extracted from USAS from the balance type calculations from 62 screen as is a snapshot of cash balances as of 08/31/xx
  - Generic entries will impact the GR Recon
  - Entries that affect cash can not be backdated to 08/31/xx

- Must enter some entries in GR Recon adjustment column
  - TRS Entries...Adjust line 400100, column D
  - UCI Entries...TWC pays 50% of the GR funded employees, capture the additional 50% in the GR Recon, column J
USAS GR Recon Entries

GR entries must be posted in Fund 0001 only

GR Recon entries should be entered after pass-through entries are posted, since they impact the operating statement and balance sheet

Some balances will already be in USAS, run FMQuery reports before determining entries

Record Cash impact, T-code 463 Dr. 0048 Legislative Cash, Cr. 9000 Legislative Appn Asset

Once legislative revenue is correct by line item and the CIST plus Leg Cash equal zero, may need to adjust the 9000 Legislative Appn Asset balance, can use 644/645 t-codes
Run USAS SIRS Reports: Balance Sheet and Changes in Net Position
USAS AFR Entries Minimal

No longer required to post other USAS line items to match the AFR
- System Clearing 9999
- Backout/Not Applicable

Required to post
- Pass-throughs
- Federal Revenue
- Due to/from between other non-A&M agencies/institutions
- Capital Asset Entries
- GR Recon
- Cash in State Treasury in USAS must match AFR
- Ensure all FY 2023 batches are off of the IT File in USAS
USAS Tips and Tricks

- Review USAS IT file and DAFR reports daily
  - Identify USAS documents that have errored and need changes to post on USAS prior to August 31st

- USAS IT file reports can be found in SIRS
  - Can download into excel so file can be easily filtered and manipulated
  - Will list error codes for all transactions on the IT file
USAS Tips and Tricks

• To ensure check deposits are received by the State Treasury office, overnight checks by August 29th

• Enter deposits to USAS no later than August 29th to ensure that checks get to the State Treasury prior to August 31st
  o Keep deposit batches in release status

• Enter payment RTI, T documents, on USAS no later than August 29th to ensure auto-generated lines cycle on USAS prior to August 31st

• Stay on top of outstanding items through-out the year

• Start early in the year reviewing appropriation balances and closing out oldest appropriations

• Will anything make it easier?
Questions
Closing Comments

• Everyday we use many accounting programs FAMIS, AggieBuy, Concur, Workday HCM (payroll), Masterpiece and Colleague
  o USAS is the State’s System of Record
  o Required to spend State funds

• Documentation helpful

• Ask questions
Closing Workshop Comments

• Thank you all for attending
• Please complete the evaluations
  o CPE will be sent out in a few weeks
• The System Office is here to help
• There are many experts among us...feel free to reach out to other teams
• AFR season as officially begun