



THE TEXAS A&M UNIVERSITY SYSTEM

Best Practices for the APS011 Benefits Proportional by Fund Fiscal Year 2025

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System Office Re-Allocates Residual GIP 19



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This document provides additional instruction to the Texas A&M members for completion of the APS011 Benefits Proportional by Method of Finance to ensure consistent member reporting and was compiled to present the best practices from several members' instructions.

The General Appropriations Act (GAA), SB1, 89th Legislature, RS, Article IX - 31, Section 6.08, Benefits Paid Proportional by Method of Finance requires state agencies and institutions of higher education to ensure payments of benefit costs are proportional to a state agency's or institution of higher education's method of finance unless another legal provision prohibits proportionality.

Updated Legislation, SB1, 89th Legislature, RS, Conference Committee

Article III, page 58, Rider 8, Benefits Proportionality Audit Requirement

- a) For fiscal years 2026 and 2027, institutions of higher education shall also consider audits of benefits proportional when developing their annual internal audit plans.
- b) It is the intent of the Legislature that the State Auditor's Office audit at least two institutions of higher education for compliance with benefits proportional provisions during the 2026-27 biennium.
- c) If an audit conducted under subsections (a) and (b) identifies any instances in which an institution has not been compliant with the proportionality requirements provided in Article IX, Sec. 6.08, Benefits Paid Proportional by Method of Finance and received excess monies from the General Revenue as a result of this noncompliance, the institution shall submit a reimbursement payment to the Comptroller of Public Accounts within two years from the conclusion from the audit. The Comptroller of Public Accounts shall notify the Legislative Budget Board and State Auditor's Office of all reimbursement payments submitted by an institution of higher education.

Article III, page 84, Rider 2, Paragraph 4, Reimbursements for Hazlewood Exemption Program

For purposes of the requirements of Article IX, Sec. 6.08, Benefits Proportional by Fund, of this Act, appropriations made in Strategy B.1.1 and transferred to any institution of



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higher education shall be counted as if the transferred funds were directly appropriated to the respective institution.

Article IX, page 31-32, Section 6.08, Benefits Paid Proportional by Method of Finance

- a) Unless otherwise provided, to maximize balances in the General Revenue Fund, payment for benefits paid from appropriated monies, including "local funds" and "education and general funds" as defined in Education Code, Section 51.009(a) and (c), shall be proportional to the method of finance except for public and community junior colleges. Any financing sources subject to restrictions that prevent their expenditure on salaries and wages, as directed by legislative intent or established in policies by the Comptroller governing the calculation of benefits proportionality by method of finance, shall not be subject to this proportional requirement.
- b) Monies not subject to this proportionality requirement may include but are not limited to certain: appropriations for capital purposes, appropriations with salary restrictions, deficiency grant appropriations, emergency appropriations, or statutorily restricted funds that restrict or limit the use of monies to certain programs. The Comptroller shall make the final determination on the exclusion of monies from this proportionality requirement in conjunction with the policies developed under Subsection (f).
- c) For institutions of higher education, in determining the proportional allocation between the General Revenue Fund and other appropriated funds, an adjustment for local funds benefits shall be made to equitably distribute costs between the General Revenue Fund and other appropriated funds. Notwithstanding any other provision in this section, an adjustment for local funds benefits shall include the Available University Fund at system administration offices.
- d) If the Comptroller determines that achieving employee benefits proportionality at the time the benefits payment is made would be impractical or inefficient, then the General Revenue Fund shall be reimbursed for any such payment made out of the General Revenue Fund.



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- e) For purposes of this Act, a public community or junior college may expend monies appropriated for employee benefit costs for any employee if the employee is: (1) otherwise eligible to participate in the group benefits program; and (2) an instructional or administrative employee whose salary may be fully paid from monies appropriated under the General Appropriations Act, regardless of whether the salary is actually paid from appropriated monies.
- f) The Comptroller, after consulting with the Legislative Budget Board and the State Auditor's Office, shall develop and maintain policies to provide for the administration of this section.
- g) Each agency or institution of higher education (excluding a community or junior college) having General Revenue Fund appropriations and other sources of financing shall file with the Comptroller and the State Auditor a report demonstrating proportionality. The report shall be filed before November 20 following the close of the fiscal year for the salaries, wages, and benefits of the preceding year which ended August 31. The report shall be in a format prescribed by the Comptroller in collaboration with the Legislative Budget Board and the State Auditor's Office.
- (h) State Auditor shall at least biennially review agency and institution compliance with the requirements of this section if the agency or institution (excluding a community or junior college) receives monies appropriated under this Act. Subject to a risk assessment, the State Auditor shall audit the expenditure transfers and payments for benefits by an agency or institution. The State Auditor shall send the audit report to the Comptroller and the Legislative Budget Board upon completion of the audit, along with any recommendations for changes or refunds. The Comptroller, on receipt of notification from the State Auditor of amounts disproportionately paid from General Revenue Fund appropriations, shall reduce current year General Revenue Fund appropriations of the agency or institution until such time as such amounts are repaid from sources other than the General Revenue Fund.
- (i) Should cash balances in appropriated funds prohibit an account or fund from absorbing additional expense related to proportionality requirements, an agency or institution may be allowed to adjust benefit expenses accordingly. An agency or institution must



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notify the Comptroller and Legislative Budget Board of any requested adjustment. The Comptroller shall make the final determination on the allowance of any benefit expense adjustment but shall ensure that the General Revenue Fund is reimbursed to the maximum extent possible.

- (j) For institutions of higher education, excluding public community or junior colleges, monies appropriated by this Act may not be expended for employee benefit costs, or other indirect costs, associated with the payment of salaries or wages, if the salaries and wages are paid from monies not appropriated by this Act.
- (k) The limitation in Subsection (j) shall not apply to the:
 - (1) monies appropriated to the Texas Department of Criminal Justice and provided to The University of Texas Medical Branch at Galveston or to the Texas Tech University Health Sciences Center for correctional health care services, and
 - (2) monies appropriated to the Health and Human Services Commission and provided to The University of Texas Health Science Center at Houston for the operation of the Harris County Psychiatric Center or the Dunn Behavioral Sciences Center.

In accordance with the policies developed under Subsection (f), institutions identified in this subsection shall disclose information on the amount of interagency contract proceeds used to pay salaries and wages as well as the associated general revenue benefits for programs identified in this subsection.

- (l) If the Comptroller determines employee benefit amounts are disproportionately paid from General Revenue Fund appropriations, upon notification to the State Auditor, the Comptroller shall reimburse General Revenue Fund appropriations of the agency or institution from other methods of finance of the agency or institution.

Resources Needed

- Accounting Policy Statement 011 Benefits Proportional by Fund Instructions & applicable form, from the Comptroller's Office located on the FMX website



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- Each member must submit the APS011 Calculation on one of the required Comptroller's Office forms or submit a Letter to the Comptroller's Office if the A&M member is funded with a single appropriated fund
- Method of Finance in the General Appropriations Act, Conference Committee and Fiscal Size-up versions
- Business Objects Query
 - Folders>Public Folders>TAMUS Shared>AFR Reports>APS011 Benefits Proportional>PY Benefit Expenses by Bank (FBAR237) was developed to report the benefit costs for the prior AY
 - Each member will need to develop a Business Objects query or use FAMIS screens for the revenue stream, the revenue streams were too different to develop a query for all members to use
- SIRS APS011 Benefits Prop by Fund Verification Report
 - Under SIRS>USAS Research Tools>Appropriation Reports>Benefits Prop by Fund Verification and AY, this report includes the USAS expenses by benefit and appropriation and should tie to the FAMIS PY Benefit Expenses by Bank (FBAR237) benefit query
 - If the reports do not tie, then an adjustment is needed on FAMIS and/or USAS
- Legal Cites and/or explanations for exclusions for revenues or expenses
- Schedule IV-Fund Operating Statement for revenues or member revenue calculation spreadsheet
- Schedule TANDF-TD for Exemptions

General Guidelines

The General Appropriations Act (GAA), Article IX, Section 6.08, requires that payment for benefits be proportional to a state agency's or institution of higher education's method of finance unless another legal provision prohibits proportionality.

All appropriated funds under the four methods of finance, General Revenue (GR), General Revenue – Dedicated (GD), Federal Funds (FF) and Other Funds (OF), are included in the benefit's proportional requirement. The benefits proportional report is for expenses and revenues for the prior appropriation year (AY) and represents only one AY.



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This policy does not apply to institutional funds, which are funds held outside the state treasury, are not appropriated and do not appear in the method of finance.

Eligible Employees

Per Article III – 290, Special Provisions Relating Only to State Agencies of Higher Education, Sec. 6, Expenditure Provisions, (8) (a-b), eligible employees are defined as those whose activities are within the following purposes: Instruction; Research; Public Service; Academic Support; Student Services; Institutional Support; Operation and Maintenance of Plant; Scholarships; Staff Benefits; Organized Activities; and Patient Care.

(b) No educational and general funds appropriated to any institution or agency named in this article may be expended on auxiliary enterprises unless specifically authorized in this Act.

Payroll Corrections

Each member's management has a different view on payroll corrections.

If state funded payroll corrections are allowed for active AYs, then the APS011 calculation will change over time. Each member must determine if the payroll correction is deemed material and if deemed material that a new APS011 calculation is submitted to the System Office, the Comptroller's Office, the State Auditor's Office, and the LBB, and that additional adjustments are made on FAMIS and USAS for the AY affected.

Forms

There are two APS011 forms, one for Institutions of Higher Education and one for State Agencies. The State Agency forms are used by the A&M System Office and A&M System Agencies. In Section II-Benefits Worksheet (State Agencies) mark through **ERS** in IIc Retirement Contributions and replace with **TRS** and in IId mark through the Benefit Replacement Pay (**BRP**) title and replace with Optional Retirement Program (**ORP**). A&M members do not receive BRP revenues and do not record BRP expenses in the same manner as state agencies.

The APS011 calculation has two sections, Section I contains all financing sources (**actual revenues**) appropriated to the agency or institution of higher education and calculates the



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proportional funding percentage for each method of finance. Section II contains **actual benefit expenses** by the method of finance and calculates what those expenses should be to meet the proportionality requirements by multiplying the actual benefit expenses by the proportional funding percentage for each method of finance providing the required adjustment amount.

Accounting Analysis Table

The Accounting Analysis table in FAMIS is a key element to ensure the calculation for benefits is correct. Normally, benefit expenses are charged to the same funding source as the salaries are paid. Since benefit appropriations are unique appropriation numbers in USAS, separate banks are required in FAMIS. To ensure the correct appropriation is impacted, we need to ensure the bank is correct on the accounting analysis table. Each member must analyze this table annually and ensure benefits are being charged accurately.

Section I – Funding Proportionality Calculation – Financing Sources for Appropriated Funds and Federal Receipts

Below is a list of revenue sources that should be listed in the APS011 Section I. The method of finance for institutions of higher education could include GR, GRD, and Other. The method of finance for A&M System is GR and A&M System Agencies could include GR, GRD, Federal Funds, and Other. Actual revenue is reported and would not include non-cash gifts, unrealized gains/losses, and funds not appropriated to the institution of higher education, system office, or system agency (state or federal pass-through funds).

General Revenue Financing Sources – Fund 0001 for all items in this section

- General Revenue – GR amount in the Conference Committee version of the GAA (Exclusion – CCAP amount appropriated in GAA, not adjusted for lapses)
- General Revenue Riders – GR appropriated Riders found in Article III, Special Provisions, Article IX, Section 17.XX, Miscellaneous Provisions, and Section 18.XX, Contingency and Other Provisions (Exclusion – Rider reduction amount)
- GR Appd Outside of the GAA (Appd Fund #0001)



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General Revenue - Dedicated Financing Sources – Various

- GR-Dedicated Fund 02XX Statutory Tuition and Board Authorized Tuition (Exclusions – Remissions, Exemptions, Waivers, TPEG)
- GRD Funds (0036, 0151, 5022, 5029, 5064, 5066, 5071) (Excluded if Restricted to Specific Programs or Purposes)
- GR-D Riders
- GR-D Appd Outside the GAA
- Other E&G Income (Fund 7999/Appd Fund 9999)
- GR-D Local Fund Adj

Federal Funds Financing Sources – Various

- Federal Funds – A&M System Agencies (0092 and 0325) (Exclusions – Federal Grant Awards, Funds Restricted to Specific Programs or Purposes)
 - Institutions of Higher Education received fund 0325 in the state treasury as Federal Pass – Through Grants, Federal Pass – Through Grants are not reported as a Financing Source or expense on APS011

Other Funds Financing Sources – Various

- Other Funds – are not always labeled Other Funds in the GAA, but are segregated from GR, GRD, or FF Funds
 - Common Other Funds – (0802, Fund 7999/Appd Fund 9999) which could consist of these types of collected revenue
 - Appropriated Receipts
 - Available University Fund (System Office Only)
 - County Funds
 - Drug Testing Laboratory Fee Revenue
 - Fertilizer Control Fund
 - Indirect Cost Recovery
 - Interagency Contracts
 - License Plate Scholarship Funds
 - Other
 - Patient Income



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- Sales Fund
- Tobacco Endowments
- Veterinary Medical Diagnostic Laboratory Fee Revenue

Legislative Appropriation Transfers

Legislative appropriation transfers should be used when a transfer of GR is needed and allows the agency receiving the GR funds to use general revenue benefit appropriations.

Legislative appropriation (budget) transfers are processed in USAS with trans codes 012/018.

Legislative appropriation transfers are entered in the exclusion column in Section I for the agencies involved. The transferring out agency (enters a positive number) and transferring in agency (enters a negative number).

Local Funds Adjustment (Institutions of Higher Education)

The local funds adjustment applies to general academic institutions that collect tuition and fees and health science centers that collect patient income. The local funds adjustment is calculated by multiplying the percentage of calculated GR-D funds and Patient Income by the total benefits paid from all funds less exclusions. The Comptroller's Form will derive an amount and place it on Column 3 as reduction of the GR-Dedicated or Other funds total. The local funds adjustment is required to ensure GR and Fund 02XX or Fund 7999/Appd Fund 9999 are placed on the same basis. GR Funding excludes benefits because they are provided in different appropriations. For Fund 02XX or Fund 7999/Appd Fund 9999, these amounts include salary and benefit costs. The local funds adjustment is needed to provide a more accurate revenue comparison.

The local fund adjustment was added for System Offices that use the Available University Fund for operational purposes, with the change to Article IX, Section 6.08(c).

Section II Benefits Worksheet

The FAMIS business objects query, PY Benefit Expenses by Bank (FBAR237) is run to report benefit expenses by subcode, SL and bank and should be run for AY 2025 with FY 2025 and 2026. This report is used in conjunction with the APS011 Benefits Prop by Fund Verification Report (APS011 Check Report) found on SIRS and lists all AY 2025 activity for FY2025 and FY2026 for each benefit expense in USAS.



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Ensure the FAMIS and USAS balances match and reconciling items have been corrected. Accrual entries may need to be recorded in USAS or FAMIS depending on the reconciling items. The amounts should be made to equal before the proportional adjustments can be posted. Be sure and keep the original reports before entries are posted for comparison.

After the amounts are determined entries to move expenses between funds should be posted in USAS and FAMIS. The USAS document numbers must be listed under Column 6. The member will choose how to make the USAS entries based on their needs. If the entry needs to be accrued, T-codes 467-468 Accrued Expenditure Transfer Voucher can be used. If T-codes 467-468 are not used, then a backdated accrual entry should be posted in USAS with a T-code 420.

In FAMIS, corrections are made by using the 12/13 screens with the correct bank. Payroll costs for the current AY should be reported in current FY.

The screen 16 for bank transfers is no longer allowed, posting with screens 12 and 13 with the correct bank will allow for the business objects query to be run by bank and expense to report.

If Financing Sources were excluded in Section 1, the benefit expenses associated with those Financing Sources should be excluded in Section 2.

In fiscal year 2023 and going forward, returning benefit appropriations, and backdating to 8/31/PY is being requested by the Comptroller's Office. Once the APS011 calculation has been completed and no further benefit transactions are needed, create the transfer entries returning benefit budgets to agency 902 or 323 and submit to the ACOs.

OASI

Update the benefits proportional form for Section II for the OASI expenses by fund.

FAMIS expenses are shown on the FBAR237 with FAMIS object code 1920. The same activity is reported in USAS Appropriation 91142/AYXX (XX represents the just closed AY) with USAS object code 7043.

The amounts in the spreadsheet(s) are used to populate the OASI section of the APS011 form.

Group Insurance (GIP)

Update the benefits proportional form for Section II for the GIP expenses by fund.



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FAMIS amounts are calculated by adding totals for FAMIS object code 1910-Employee GIP and 1909-Retiree GIP from the FBAR237. On FAMIS and USAS, GIP expenses are found in the fund 0001 appropriation, 95002 and the fund 02XX, main appropriation 10XXX. The same activity is reported in USAS Appropriation 95002/AYXX (XX represents the just closed AY) and 10XXX with USAS object code 7041. The program code for expenses recorded to appropriation 95002 should be 3991 and the program code for expenses recorded to the main appropriation, 10XXX, should be the program code for Staff Group Insurance Premiums found on the member's LBB strategic crosswalk.

For the AFR and the benefits proportional form, the member can only record the revenue up to the amount that was appropriated in the GAA for fund 0001 and transferred to appropriation 95002. Residual GIP appropriations are re-distributed after all APS011 Calculations have been made by all system members. These funds will be transferred to the member before year end of the following fiscal year.

A&M System agencies who reach the GIP, appropriation 95002 amount appropriated and do not have another funding source for the remaining expenses for GR funded employees will pay them out of their main appropriation, 10XXX.

Retiree GIP

The benefits proportionality concepts also apply to retiree group insurance. Per the Comptroller's Office instructions, the equitable way to allocate the retiree insurance cost is to base it on an agency's current salaries and benefits calculation and not simply on the last fund from which a retiring employee was paid.

If an employee was paid from grant funds, when they retire, we can no longer charge grant funds for the retiree group insurance cost; we are allowed to charge these costs to the General Revenue and/or other State funds.

The retiree GIP amount (object code 1909-Retiree GIP) is entered into the box on the Comptroller's Office Form below the GIP section in the most appropriate row, if paid from GR, GR-Dedicated, Federal or Other. The only portion that is reported to the State on the APS011 form is the amount that should be charged to State funds. Any employees that were paid from an **Auxiliary** fund, the retiree GIP needs to be allocated to the **Auxiliary** funds and excluded from the totals. One method of recouping this cost is to establish a rate per FTE and charge



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current **Auxiliaries** for this cost and place this revenue in a separate account so the current retiree Group Insurance cost can be paid from this account.

We need to ensure we do not charge the State for retiree GIP that is applicable to **Auxiliary Enterprises** and each member must define a methodology for Retiree GIP to ensure retirees who were funded by Auxiliaries are not charged to State funds.

TRS

Update the benefits proportional form for Section II for the TRS expenses by fund.

Fund 0001 totals are taken from the report provided by System Office for AFR reporting. Some members are using a report generated by their Payroll Office. Verify this report only includes Fund 0001 and not a mixture of funds. Some members are posting revenue and expenses in FAMIS monthly and the numbers must be verified to the Payroll Reports to show these contributions are Fund 0001 only.

The object code that can be charged to the TRS appropriation is 1960-TRS Matching Contribution.

Use data on both tabs of the FBAR237 reports to reconcile total expenses or identify those for object code 1960 to be reported on the benefits proportional form for GR and GRD.

TRS object code 1961-TRS New Member Contribution-first 90 days (considered an ineligible object code for APS011 expenses) can be charged to the main appropriation for GR, 02xx Funds (or other GR-Dedicated funds), AUF or local funds.

Two additional object codes used for return-to-work retirees, 1962-TRS Care Surcharge and 1963-TRS Working Retiree Surcharge (considered ineligible object codes for APS011 expenses) can be charged to the main appropriation for GR, 02xx Funds (or other GR-Dedicated funds), AUF or local funds.

The activity for GRD is reported in USAS appropriation 99323/AYXX (XX represents the just closed AY) with USAS object code 7909.

TRS Credit Process

IRS regulations prevent refunds to TRS' reporting entities as of 2015. As a result, the FY 2015 proportionality credit due from TRS will need to be taken as a credit on the appropriate report



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through the TRAQS system. The final total will be confirmed through the Texas Comptroller's Office.

The TRS Coach must approve each member's credit by contacting the Comptroller's Office individually. Once this occurs, the member is asked for the contribution type which is 'Education/General-Local-Funds Amount Due-TRS 553'. This is a field in the TRS system. They will also require the member to back into the salary amount by dividing by the current TRS contribution percentage. The Salary and Contribution amounts will be entered as negatives in the Prior Month/Adjustment fields of the signature page. The current month should still match the current month reports.

In 2020, the ACOs began requiring any Fund 02xx statutory tuition TRS appropriation be corrected at the time the APS011 is submitted vs. waiting on the TRS credit to impact the cash. If Fund 02xx contains a higher TRS expense and there is a need for a reduction in expenses, the institutions will need to post a 'd' document in USAS to reduce the expenses. The offset will be placed in a clearing account and then the institution works with the TRS Coach to take the credit against the next available payment to TRS. Then the clearing account can be cleared out. Another option is to enter a 421R T-code, which will need to be manually reversed when the credit is received from TRS in the future year.

ORP

Update the benefits proportional form for Section II for the ORP expenses by fund.

The two object codes that can be charged to the ORP appropriation are 1955-ORP Base and for some members 1958-ORP (limited use). AgriLife Extension and PVAMU are allowed to charge 1958-ORP (limited use) to the benefit appropriation for GR. Use data on both tabs of the FBAR237 reports to reconcile total expenses or identify those for object codes 1955 and 1958 to be reported on the benefits proportional form.

The other ORP object codes 1956-ORP Supplement and 1957-ORP Differential (considered ineligible object codes for APS011 expenses) can be charged to the main appropriation for GR, 02xx Funds (or other GR-Dedicated funds) or local funds.

The same activity is reported in USAS appropriation 97646/AYXX (XX represents the just closed AY) with USAS object code 7086.



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Member Review

Compare the current year's calculation with the prior year's calculation to determine consistency between the years. Review the revenue percentage split, these should be similar between years. Below are a few examples.

- TAMU Revenue Split-GR 75.46% and GR-D 20.29% and Local 4.23%
- TAMUC Revenue Split-GR 77.48% and GR-D 22.52%
- TEES Revenue Split-GR 100%, Other 0%
- AgriLife Extension Service Split-GR 100%, Fed Funds & License plate net to 0%

The APS011 form is submitted to management for review. A signature is gathered by the most appropriate person, CFO or Designee. Depending on desk review completions by the System Office, a signature could be gathered before or after the System Office has reviewed the calculation. When the signature is gathered, if the CFO selects a Designee, an email needs to be submitted with the APS011 forms that informs the ACO whom the CFO has chosen as Designee.

The APS011 forms and any workpapers are submitted as part of the AFR reporting package to the System Office of Budgets and Accounting where it is reviewed as part of the AFR desk review process.

Workpapers submitted to the System Office must include the items below.

- APS011 Comptroller's Office Form
 - Must use the forms on the Comptroller's Office website
 - Institutions of Higher Education and System Office (includes local funds adjustment)
 - State Agencies
 - In Section II Change the IIc Retirement (ERS) change to (TRS)
 - In Section II Change the IId Benefit Replacement Pay (BRP) to Optional Retirement Plan (ORP)
 - Insert Institution/Agency Name and Agency Number
 - Type in the Appd Fund number in Column 1, where applicable
 - Legal cite must be listed for exclusions taken in Column 3
 - List dollar amounts beside the legal cite



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- TRS for GR expenses must match to System Office's Workpaper 'TRS Contributions Paid Directly by the State'
- Revenue Worksheet
 - Highlight revenue rows on the IV-Fund E&G column
 - Highlight exemption rows on the TANDF-TD schedule
 - Member's revenue calculation spreadsheet (workpapers) explaining totals for actual revenue and exemptions
 - Tie the GR State Appropriation line to the GAA (Conference Committee)
 - Tie GR Riders line to the GAA (Fiscal Size-up)
 - Do not include THECB Pass-throughs
 - Include Investment Income
 - Reporting Tuition from the IV-Fund Operating Statement, which is net of bad debt, do not reduce the bad debt expense again
 - Exclude GR Appropriation from GAA for Capital Construction Assistance Projects (CCAP) Revenue Bonds
 - Exclude Tuition & Fee Waivers
 - Exclude TPEG
 - Exclude Set Asides
 - Exclude License Plates
- Expense Worksheets
 - List the FAMIS and USAS expenses
 - Business Objects Query for FAMIS (FBAR 237) expenses by bank and object code
 - Remove any ineligible object codes (1961, 1962, 1963, 1956 and 1957)
 - If they were charged to GR and the benefit appropriation correct in USAS by charging to the main appropriation and appropriate fund
 - If they were charged to the main appropriation and appropriate fund, leave recorded in USAS but remove from the benefit proportional form
 - Proves they match or explains reconciling items
 - Should tie or reconcile to benefit proportional (APS011) form, FBAR 237, and APS011 Benefits Prop by Fund Verification Report from SIRS



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System Office will verify the following items. These items will be tied to the Comptroller's Office form and/or the workpapers that the member provides to the System Office along with the AFR.

- General Revenue Appropriations match to the GAA (Conference Committee and Fiscal Size-up versions)
- Ensure the Local Funds adjustment is shown for the general academic members, the HSC, and System Office
- Revenue Exclusions tie to the GAA
 - CCAP (TRB) (include amount in GAA, do not reduce by the lapse)
 - Other Debt Appropriations
- For institutions of higher ed, Tuition Revenue must be reconcilable to the AFR, not just the USAS 49a Cash Basis screen balances
- Benefit Expenses tie to FAMIS by bank and USAS
 - Submit the Benefits Prop by Fund Verification Report from SIRS (APS011 Check Report) from SIRS
 - TRS Benefit Appropriation should only be charged to the 1960 Object code, the State Benefit Appropriation does not pay for 1961-First 90 days (considered an ineligible object code), these costs must be funded from GR Main appropriation or locally
 - ORP Benefit appropriation should be charged 1955 or 1958, the State Benefit Appropriation does not pay for the 1956-Supplement or 1957-Differential (considered ineligible object codes) these costs must be funded from GR Main appropriation or locally
- Legal Cites and/or explanations are listed, the APS011 Checklist will provide some Legal Cites
- Additional Revenue Items For Agencies
 - Federal Revenue is Reconcilable to the AFR and 100% has been excluded
 - Interagency Receipts is Reconcilable to the AFR, some will be excluded based upon the use of the funds
 - Indirect Cost Revenue is Reconcilable to the AFR and 100% has been excluded



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Submission & Revisions

Once the AFR review is complete and all points are cleared, period 13 is closed, the APS011 form is signed and submitted to the Appropriation Control Officer (ACO) at the Comptroller's Office, the Legislative Budget Board (LBB) and the State Auditor's Office (SAO) and the adjusting USAS entries posted by November 19th.

In 2021, SAO notified the system that members should submit any revisions of the originally submitted APS011 calculation to all the oversight agencies, Comptroller's Office, LBB and SAO.

ACO Review

The ACO will review the APS011 Calculations between November 19th and August. If the ACO requires the APS011 submission be revised, and additional adjustments be made the adjustments will be posted in the current FY for the prior AY. The member would then submit the revised APS011 to all oversight agencies.

System Office Re-Allocates Residual GIP

The System Office is allowed to re-allocate the GIP appropriations to the members once all the totals have been analyzed. After the ACO has reviewed the forms, budget entries are posted to move appropriations from the members back to the System Office. The System Office will analyze the residual balance and transfer the additional GIP appropriations to the members. This amount will be recorded in the new fiscal year with the old AY.