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Originator

RS
RS
RS
RS
RW
RS
DB/RW
RS
RW

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RW
RW
RW
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Introduction

Overview

This section of the reference manual provides some basic concepts used throughout the manual.

Uniform Statewide Accounting System Basic Concepts

Fund Type

Colleges and universities are reported as a Proprietary Fund Type 05, Enterprise Funds per GASB 33/34. All college and university activity will be reported as Business-Type Activity (BTA) under a single-column enterprise activity. The NACUBO classifications (expenditure functions) and sub-funds are obsolete within USAS. However, we continue to use the expenditure functions in PS for internal reporting purposes and some ad-hoc reporting requirement for other agencies.

Proprietary Fund Accting

Proprietary fund reporting focuses on the determination of operating income, changes in net assets (or cost recovery), financial positions and cash flows. The basis of accounting is full accrual and the measurement focus is the flow of economic resources. Proprietary funds focus on whether the enterprise is economically better off as a result of the events and transactions that occurred during the fiscal period reported. Transactions and events that improved an enterprise's financial position are reported as revenues or gains. Transactions and events that diminished the economic position of the enterprise are reported as expenses or losses. Both current and long-term assets and liabilities are shown on the statement of net assets for proprietary funds.

Financial Statements

Agencies and universities with proprietary funds must prepare the following financial statements:

1. Statement of net assets (or balance sheet)
2. Statement of revenues, expenses, and changes in fund net assets (or income statement)
3. Statement of cash flows

State vs. Local Funds

State funds are monies held and deposited in the State Treasury in Austin for the benefit of the university. Local funds are university monies held and deposited in bank accounts outside of the State Treasury

Fund 0001
Fund 0225

Both Fund 0001 and Fund 0225 (also known as fund 1 and fund 2) are considered state funds. The numerical identifier has been assigned by the State Comptroller to distinguish different categories of funds. Fund 0001 identifies appropriations made to the university from the State's General Revenue Fund. Fund 0225 represents monies collected locally by the University of Houston (agency 730), such as tuition, and deposited into the State Treasury.

General Revenue
vs. Dedicated

General Revenue is considered Appropriated Fund 0001 and is to be used as the Texas Constitution prescribes and the State Legislature directs. Receipts formerly deposited to the Omnibus Tax Clearance Fund (0120) are deposited into and then allocated from the State's General Revenue Fund to our Appropriated Fund 0001. Depository interest is retained in the General Revenue Fund.

General Revenue-Dedicated is considered Appropriated Fund 0225. It is income from the educational and general activities of the University of Houston and is used for the operation and maintenance of the University. The administering agency is the University of Houston. Depository interest is retained in the State Treasury in our Un-appropriated Activity account.

Both General and Dedicated revenue are included in Group 01 for General State Operating and Disbursing Funds and the appropriation technique is through the General Appropriations Act (GAA).

Appn Funds vs.
Consolidated
Accounts

Appropriated Fund 0001 and specified consolidated accounts (e.g., Appropriated Fund 5079) should be the only funds included in the General Fund category on an agency's report. All other funds, even though they receive their funding by way of the Appropriated Fund 0001, should be classified as another fund type that fits its usage. The cash balance of these other funds and the liability Due to Other Agencies are reported by the controlling agency; the non-controlling agency will show a receivable Due from Other Agencies. (See Shared Funds) Funds that are dedicated to a particular agency are referred to as Consolidated General Revenue accounts. The funds that lose their dedication are consolidated in the General Revenue fund (Appropriated Fund 0001) and lose their identity as a separate fund.

Appropriated Fund 5079 is consolidated in the General Revenue as Appropriated Fund 0001 and the cash is reported in agency 781 (Texas Higher Educations Coordinating Board).

```

Winsock 3270 Telnet - MVS1.CPA.STATE.TX.US
Connect  Close  Exit  Edit  Print Screen  Setup  Help
TEXAS SD22          UNIFORM STATEWIDE ACCOUNTING SYSTEM    04/12/04 02:54 PM
LINK TO:           APPROPRIATED FUND PROFILE              PROD
ACTION: R (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)

APPROPRIATED FUND: 5079
                   TITLE: GR ACCT-TECHNOLOGY WORKFORCE DEVELOPMENT
                   STATE FUND GROUP: 01
                   CONSOLIDATED FUND: 0001 (MUST BE IN D22 APPROPRIATED FUND PROFILE)
                   REPORT ROUTE AGENCY: 781 (DEFAULT AGENCY TO ROUTE FUND BASED REPORTS;
                                                MUST BE 000 OR IN D02 AGENCY PROFILE)

                   CASH CONTROL-
                   TYPE: 1 (0=NO, 1=ABSOLUTE, 2=ADVISORY)
                   LEVEL: 1 (0=NO CTL BY APFND, 1=CTL BY APFND)
                   APPROPRIATION-
                   LEVEL: 1 (0=NO CTL BY APFND, 1=CTL BY APFND)
                   CASH BALANCE DISP - IND: N APPROPRIATED FUND: %/AMT:
                   DESCRIPTION:
                   CC ORG LEVEL IND: 0 (0=DO NOT POST AGENCY, 1=POST AGENCY)
                   DEPOSITORY INTEREST IND: N

                   STATUS CODE: A
                   EFF START DATE: 08012001   EFF END DATE:
                   Z06 RECORD SUCCESSFULLY RECALLED   LAST PROC DATE: 07252001
                   F1-HELP F3-END F4-INTERRUPT F6-PROCESS

                   NUM                               14:54:17 IBM-3278-2
Clear Erase EOF New Line PA1 PA2 PA3

```


Appropriated Fund 0001 is dedicated to the University of Houston and reported in our agency (730).

```
Winsock 3270 Telnet - MVS1.CPA.STATE.TX.US
Connect  Close  Exit  Edit  Print Screen  Setup  Help
TEXAS SD22          UNIFORM STATEWIDE ACCOUNTING SYSTEM    04/12/04 02:55 PM
LINK TO:           APPROPRIATED FUND PROFILE              PROD
ACTION: [C] (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)

  APPROPRIATED FUND: 0001
                    TITLE: GENERAL REVENUE FUND
  STATE FUND GROUP: 01
  CONSOLIDATED FUND: 0001 (MUST BE IN D22 APPROPRIATED FUND PROFILE)
  REPORT ROUTE AGENCY: 902 (DEFAULT AGENCY TO ROUTE FUND BASED REPORTS;
                           MUST BE 000 OR IN D02 AGENCY PROFILE)

  CASH CONTROL-
    TYPE: 0 (0=NO, 1=ABSOLUTE, 2=ADVISORY)
    LEVEL: 1 (0=NO CTL BY APFND, 1=CTL BY APFND)
  APPROPRIATION-
    LEVEL: 1 (0=NO CTL BY APFND, 1=CTL BY APFND)
  CASH BALANCE DISP - IND: N APPROPRIATED FUND: %/AMT:
  DESCRIPTION:
  CC ORG LEVEL IND: 0 (0=DO NOT POST AGENCY, 1=POST AGENCY)
  DEPOSITORY INTEREST IND: Y

                    STATUS CODE: A
  EFF START DATE: 02201979  EFF END DATE:          LAST PROC DATE: 09151993
  Z06 RECORD SUCCESSFULLY RECALLED
  F1-HELP F3-END F4-INTERRUPT F6-PROCESS

                    NUM                14:56:46 IBM-3278-2
  Clear  Erase EOF  New Line  PA1  PA2  PA3
```

Appropriated Funds

Funds established by the state constitution or statute. The Comptroller assigns a fund number and defines the appropriated fund in USAS on the USAS D22 profile screen. Agencies with appropriations in the General Appropriations Act fund their appropriations with one or more funds.

Shared Funds

Some state funds are appropriated for use by more than one agency and are called “shared funds.” Controlling Agency is the agency required to reconcile the entire cash activity for the fund and report the cash balance in the State Treasury on the Annual Financial Report (AFR). To determine the controlling agency, see the “report route agency” on the USAS Appropriated Fund Profile (D22) screen. Non-Controlling Agency is any other state agency authorized to spend money from a shared fund. The agency should not report the shared cash balance in the State Treasury on the Annual Financial Report. Agency coordination is required to record the transfers and Due-To/From between the controlling and non-controlling agencies. ([back to appn funds vs. consolidated funds](#))

Appropriation Years

Appropriation years (AY) within a fiscal year: within a given fiscal year (September 1 through August 31), payments may be made from multiple appropriation years. The Benefits Proportional by Fund Report, which is due on November 20, applies **only** to payments of payroll benefits for the **prior** appropriation year (e.g., the report due November 20, 2008, which is in FY09, applies to payments of payroll benefits for appropriation year 2008).

Depository Interest Default Funds

Appropriated funds in the State Treasury which are interest bearing have an agency level fund (see USAS screen D23) numbered in the 8000 series associated with them. For UH, Appropriated fund 0225 has fund 8225 in which the interest deposits are recorded.

Appn Record Inquiry (62) Screen

The Appropriation Record Inquiry (D62) Screen is the primary screen used to determine funding edits in USAS. The Appropriation Cash Available reflects the balance remaining on a cash basis in an appropriation for the committed budget plus any collected budget. (UH System components only have committed budget, not collected budget.) This screen is used to derive the balances used to complete the general revenue reconciliation (GR Rec).

Payment
Between
Agencies

The Comptroller's Office recommendation is that payments between state agencies involving state funds should be done using an RTI (Recurring Transaction Index). The RTIs are set up with a six digit number, which indicates the COBJ, PCA, Appropriation number, Appropriated fund, Appropriation year, and transactions code. This six digit number is used in the payer transaction to tell where the transaction needs to be recorded.

Legal Cites for
AY08 AY09
Effective Date
09/01/2007

1. Bookkeeping Errors HB1, 80th Leg,RS,ART IX, Section 6.16
 - a. [Budget to Cash Adjustments](#)
 - b. [Reallocation of expenses because of an error](#) (ABEST)
 - c. [Reallocation of expenses because of an error](#)
2. Expenditure Transfers & Appn TRFs HB1,80th APS 001 Leg,RS,ART IX Sec 6.08
 - a. [Proportional expenditure between fund 0001 and 0225](#)
3. Cost Allocations HB1,80th Leg,RS,ART IX, Section 6.21
4. Lapses HB1,80th Leg,RS,ART IX, Section 7.02
5. Gifts & Grants (and/or Specific Agy authorization) HB1,80th Leg,RS,ART IX, Sec 8.01
6. Social Security (OASI) Appn #91142 HB1,80th Leg,RS,ART III, p. 212
7. Group Insurance (GIP) Appn #95001 HB1,80th Leg,RS,ART III, p. 36-40
8. Teacher Retirement (TRS) HB1,80th Leg,RS,ART III, p. 33, Rider 7
 - a. [Budget Load](#)
 - b. [TRS monthly payments](#)
9. Optional Retirement Program (ORP) HB1,80th Leg,RS,ART III, p. 34, Rider 4
10. SORM Payments HB1,80th Leg,RS,ART IX, Sec 15.02
11. Unemployment Reimbursement HB1,80th Leg,RS,ART IX, Sec 15.01
12. HEAF (Appn #13047) HB1,80th Leg,RS,ART III p. 55
13. Line Item Transfers (Share Appn w/Board approval) HB1,80th Leg,RS,ART III, p. 214 Sec 4
14. Refund of Deposits (fund 0225) TX Govt Code Ann, Ch 403.077
15. UB Fund 0225 (Transfer Forward-Back) HB1, 80th Leg., R.S., ART. III-213, sec 2
 - a. [Un-appropriated Activity Roll-Forward and Roll-Back](#)

- 16. Roll-forward funds with UB authority FD 0001, 5015 and 5079
 - a. Grant Funds (Approved) (FD 0001) HB1,80th Leg,RS,ART IX, Sec 17.04
[Transfer roll-forward/roll-back ATP, ARP](#)
 - b. HEAF roll forward/roll-back (FD 0001) HB1,80th Leg,RS,ARTIII, p. 56
 - c. License Plate Scholarship/roll-back (FD 5015) HB1,80th Leg,RS,ART III p. 228 Sec 41
- 17. System Office Funding HB1,80th Leg,RS,ART III p. 221 Sec 19
- 18. Deposit of Sales and Hotel Occupancy Taxes APS 008 (Collected by State Agencies)
 - a. [Deposits of Sales and Hotel Taxes](#)
- 19. Central Services Account HB1,80th Leg Article III Sec 6 p. 217
 - a. [Payments to CSA](#)
- 22. Other E&G deposits Vernon's TX Codes,Educ Code Ch 51.008(b)
 - a. [Hotel & Restaurant Revenue](#)
 - b. [Tuition & Fees Revenue](#)
 - c. [Indirect Cost](#)
 - d. [Rebate](#)
 - e. [Administrative Charges, Coin Commission, Optometry Clinic Revenue](#)
- 23. Tuition Set-Aside deposits FPP A.040 Legal Cite
 - a. [Transfer-out of Set Asides](#)
- 24. Accrual and Accrual Reversals APS 018
- 25. Reimbursement and Payments (RTI transactions) HB1,80th Leg,RS,Art.IX Sec. 8.03
- 26. Budget Revisions SB1, 80th Leg,RS,Art. III-103
 - a. [Budget Revision](#)

For more legal citations the link to the Legislative Budget Board conference 2008-2009 is:

http://www.lbb.state.tx.us/Bill_80/7_Conference/80-7_Conference_0507.pdf

Return Unused
Appropriation Funds to
Coordinating
Board

The Appropriations for which return of unused funds is processed are the following: Texas College Work Study, Texas Grant, Advanced Technology Program (ATP), Advanced Research Program (ARP), Fifth Year Accounting Scholarship, Technology Workforce Development, and Development Education. Some of the above appropriations are given to be used only during the year the award was made and after the award year is over the funds need to be returned. Those appropriations are: Texas College Work Study, Texas Grant, Fifth Year Accounting Scholarship, and Development Education.

Project Awards	Yearly Award Programs
Advanced Technology Program	Texas College Work Study
Advanced Research Program	Texas Grant
	Fifth Year Accounting Scholarship
	Development Education

PS Basic Concepts

Identify State Cost Centers

The cost centers that have fund codes starting with 1 are state cost centers except for fund codes 1040, 1050, and 1053. Some cost centers have fund codes starting with 7 and these can be state or local. To identify the state cost centers using fund codes starting with a 7 go to PeopleSoft and navigate to: Set Up Financials/Supply Chain_Common Definition_Design Chartfields_Define Values_Chartfield Values and click on fund code. Enter a fund code number and click on attributes to see the ST_APPROP value. The local fund codes will have the ST_APPROP equal to 99999. The state fund code will have another value not equal to 99999.

State vs.

Local Vouchers

State vouchers use state cost centers and the state bank. Local vouchers use local cost centers and the local bank.

Deposit Refunds of State Funds

Departments that need to deposit a refund check into a state cost center prepare a journal entry crediting the state cost center / expense account charged and debiting the local bank. These journals are analyzed in the automatic expense reconciliaiton. The State Accounting Department creates a local voucher payable to the Comptroller using the Refund to State Clearing Cost Center (fund code 1050) and deposits the check from the local bank into the state bank.

Recovered Cost Accounts

Recovered cost accounts (50050, 50051, 50052, 50053, 50054) cannot be used with state cost centers. Only specific expense accounts should be used.

The charts below named Non-Payroll expense reallocations, transferring non- payroll expenses between state and local funds, and state fund equity non-mandatory transfers are located in the web and the address is:

<http://www.uh.edu/finance/pages/References.htm>

Non-Payroll Expenditure Reallocations: Process Overview University of Houston

Accounting Events and Forms for Originating Department to Complete

	TO: LOCAL FUND	TO: STATE FUND
FROM: LOCAL FUND	Journal Entry	State Voucher
FROM: STATE FUND	Local Voucher	Journal Entry

Department Tasks for Non-Payroll Expenditure Reallocations

	Originating Department	General Accounting	Accounts Payable	State Accounting
From Local to (Same or Different) Local Fund	Complete Journal Entry	Approve Journal Entry and Post to PS		
From Local to State Fund	Complete State Voucher		Approve State Voucher	
From State to Local Fund	Complete Local Voucher		Approve Local Voucher	Create Journal Entry in PS and USAS
From State to Different State Fund	Complete Journal Entry	Approve Journal Entry and Post to PS		Create Journal Entry in USAS
From State to Same State Fund	Complete Journal Entry	Approve Journal Entry and Post to PS		

Transferring Non-Payroll Expenses between State and Local Funds

1. Create a voucher to reimburse the cost center that originally paid the expense. Choose the correct vendor and address as follows:

Transfer Expense From (Credit)	Transfer Expense To (Debit)	Voucher Payable To	Vendor ID	Address
State Cost Center	Local UH Cost Center	Texas Comptroller	0000026730	006
State Cost Center	Local UHSA Cost Center	Texas Comptroller	0000026730	001
State Cost Center	Local UHCL Cost Center	Texas Comptroller	0000026730	001
State Cost Center	Local UHD Cost Center	Texas Comptroller	0000026730	007
State Cost Center	Local UHV Cost Center	Texas Comptroller	0000026730	008
Local UH Cost Center	State Cost Center	University of Houston	0000026780	002
Local UHSA Cost Center	State Cost Center	UH System Administration	0000026798	009
Local UHCL Cost Center	State Cost Center	UH Clear Lake	0000026794	001
Local UHD Cost Center	State Cost Center	UH Downtown	0000026799	011
Local UHV Cost Center	State Cost Center	UH Victoria	0000026796	001

2. Enter the cost center that will receive the expense (debit) on the Invoice Information page.

Invoice Lines Find | View All | First 1 of 1 | Last

1 'Dist by: Amt SpeedChart 18225

Item	Description	Quantity	UOM	Unit Price	Extended Amt	SUT/WAT/Intrastat
					100.00	<input type="checkbox"/> Use One Asset ID

▼ Distribution Lines Customize | Find | View All | First 1 of 1 | Last

ChartFields Exchange Rate Statistics Assets

Amount	Quantity	GL Unit	Budget Date	Entry Event	'Account	OpenItem	Fund	Department	Program	Bud Ref
1	100.00	00730	08/30/2006		53900		2080	H0156	F0885	BP2006

3. Select PCC 8 on the UHS Data Line page and complete the 3rd Party Vendor Information, which is the vendor paid for the original expenditure. If transferring a service center expense, choose the appropriate UH campus as the 3rd party vendor. In the example below, the original vendor was Today's Business Solutions.

Invoice Information **UHS Data Line** Payments Voucher Attributes Accounting Information Docum

Unit: 00730 Voucher: NEXT Lines: 1 Balance: 0.00

Scroll Area Find | View All | F

1

Scroll Area Find | View All | First 1 of 1 | Last

1 TIN: 33043043042 000

'UHS PCC: 8

Description2:

RTI: Delivered Date:

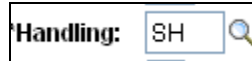
3rd Party Vendor Info

Short Name: Loc:

Vendor ID: Addr:

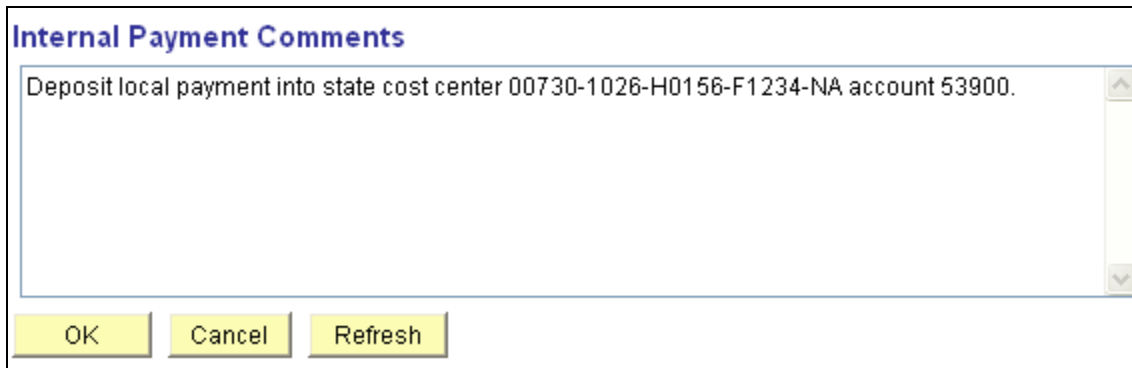
3rd Party TIN:

4. Select SH (Special Handling) as the Handling code on the Payments page.

A small rectangular window with a black border. On the left, the text "Handling:" is displayed. To its right is a text input field containing the characters "SH". Further right is a magnifying glass icon, indicating a search or selection function.

Handling: SH

5. Enter the cost center and account to be reimbursed in Payment Comments.

A dialog box titled "Internal Payment Comments" in blue text. It features a large text area with a light blue border containing the text "Deposit local payment into state cost center 00730-1026-H0156-F1234-NA account 53900." To the right of the text area is a vertical scrollbar. At the bottom of the dialog box are three yellow buttons with black text: "OK", "Cancel", and "Refresh".

Internal Payment Comments

Deposit local payment into state cost center 00730-1026-H0156-F1234-NA account 53900.

OK Cancel Refresh

State Fund Equity Non-Mandatory Transfers Business Unit 00730 and 00783

Fund equity transfers may only be completed between fund codes on the same row in the matrix below, which are part of the same state appropriation. If you have any questions, please call Raquel Scarone at x38724.

D = Department may process transfer

I = Institutional transfer processed by central administration

General Revenue

Appropriation	D/I	Fund Codes											
E & G	D	1003	1026	1097	7043	7048	1101						
TX Exc Fd Int	I	1004											
Tui Rev Bond	D	1005											
System Central Serv Acct	D	1006	7050	7054									
HEAF	D	1008	1043	1044	1045	1046	7021	7035	7042	7045	7046	7047	7052
Tx Excl Fund	D	1009	7049										
ATP	D	1010	1014	1025	1028	1034	1087	1098					
ARP	D	1011	1013	1024	1027	1033	1086						
5 th Year Accting	D	1012											
TCWS	D	1015											
System Office Operating	I	1016											
TASP	D	1018											
ERS	I	1019											
Lic Plate Schol	D	1020											
ORP	I	1021											
FICA	I	1022											
UCI	I	1029											
WCI	I	1030											
Tx Grant	D	1032											
Dev Ed Pilot	D	1035											
TRS	I	1036											
Sal Inc Faculty	I	1039											
Sal Inc Non-Fac	I	1047											
Longevity	I	1081											
Dram Enroll	D	1088											
Engr Tech Co	D	1091											
Research Develop Fund	D	1099											

General Revenue Dedicated

Appropriation	D/I	Fund Codes		
E & G Dedicated	D	1054	7044	1065
Sal Inc Fac	I	1055	1065	
Sal Inc Non-Fac	I	1069	1065	
FICA	I	1072	1065	
TRS	I	1075	1065	
ORP	I	1078	1065	
Longevity	I	1082	1065	
SWCAP	I	1083	1065	

Fund equity transfers between state funds use the following accounts:

- From: 33500 (Credit, increases fund equity) Transfers from fund codes starting with number 1
- To: 37400 (Debit, decreases fund equity) Transfers to fund codes starting with the number 1
- From: 33523 (Credit, increases fund equity) Transfers from the Unexpended fund codes
- To: 37423 (Debit, decreases fund equity) Transfers to the Unexpended fund codes
- From: 33524 (Credit, increases fund equity) Transfers from the R&R fund codes
- To: 37424 (Debit, decreases fund equity) Transfers to the R&R fund codes

Interagency Contract vs. Transfer Funds between Components

We perform both Interagency Contracts and Transfer of Funds between UH System components. The [Central Service Account](#) uses Interagency Contracts.

a) Transfer of Funds between components

When is a transfer between components done? A transfer between components can be done when an appropriation bill authorizes it. Otherwise, transactions between components are processed under an interagency contract or another kind of informal agreement.

b) Interagency Contract

According to the State of Texas Purchase Policies and Procedures Guide (chapter 5, section 5.022, published July 2004 (<https://fm.xcpa.state.tx.us/fm/pubs/purchase/index.php>), a state agency may contract with another state agency for necessary and authorized special or technical services, including the services of employees, materials, or equipment. A state agency may not, however, enter into a contract that requires or permits the agency to exceed its duties and responsibilities or the limitations of its duties and responsibilities or the limitations of its appropriated funds.

The contract must specify:

- Kind and amount of services; and
- Basis for computing reimbursable costs; and
- The maximum cost during the period of the contract.

An interagency contract must be in writing unless:

- The contract concerns an emergency for the defense or safety of the civil population or in planning and preparing for that type of emergency; or
- The contract concerns a cooperative effort, proposed by the governor, for the economic development of the state; or
- The amount of the contract is less than \$50,000.

If an interagency contract is not required to be in writing, then the parties to the contract must document the contract through informal letters of agreement or memoranda.

Examples of Interagency Contracts are:

Central Service Charges, Campus Net Service Charge, Cinco Ranch Service Charge, Sugarland Service Charge, Computing Charges – UHV, Victoria Sugarland Service Charge, Miscellaneous Internal Services.

Any kind of service performed by one of the components on behalf of another requires issuing a payment using one of the following methods:

- Method of payment:
1. Issue a warrant using TC 225 or
 2. Process the payment with an RTI (method preferred by Comptroller)

[Return to Interagency Contract between State Agencies Chapter 1](#)

USAS Reports

The USAS reports for agencies 730 and 783 are sent to the State Accounting, Treasury, and Accounts Payable departments.

Report Distribution is as follows:

DAFR3701	Warrant Register By Warrant Number	Glinna Hilton – Treasury Department	Email PDF file
TRAVOST7		Mike Glisson – Finance	Email PDF file
DAFR018A	Deposit Deafult (errors)	State Accounting	Daily Reports
DAFR018B	Deposit Deafult (errors)	State Accounting	Daily Reports
DAFR018F	Deposit Corrections	State Accounting	Daily Reports
DAFR2161	Input Transaction Error	State Accounting	Daily Reports
DAFR8910	Interfund Transaction	State Accounting	End of Year Reports (AFR)
DAFR8580, DAFR8600	Balance Sheet, Operating Statement	State Accounting	End of Year Reports (AFR)

[Return to Table of Contents](#)

Chapter 1

Standard Transactions Processed in State Accounting

Budget Authority to spend in USAS – PS Cash and Revenue Entries

Budget Load - B2 Budget Load Matrices

State Accounting loads the budget in USAS and records the cash and revenue in PS for all state funds provided to our agencies (730 & 783). The matrices below show all the appropriations and funds for agencies 730 and 783.

1) Appropriation Bill - Education and General State Support & General Revenue Fund – Dedicated - Agency 730

Strategy#	Strategy Name	USAS Appn #	USAS Fund 0001	USAS Fund 0225	USAS Fund 7999	PCA #
3701	Operations Support	10730	X	X		03701
3702	Teaching Experience Supplement	10730	X			03702
3705	Staff Group Insurance Premiums	10730		X		03705
3706	Workers' Compensation	10730	X	X		03706
3708	Texas Public Education Grants	10730			X	03708
3709	Indirect Cost Recovery (for research related activities)	10730		X	X	03709
3710	Organized Activities	10730		X		03710
3069	Excellence Funding	10730	X			03069
3025	Space Explporation	10730	X			03025
3712	E&G Space Support (Education and General Space Support)	10730	X			03712
3713	Tuition Revenue Bond Retirement	10730	X			03713
3714	Skiles Act Revenue Bond Retirement	10730			X	03714
3023	Learning and Computation Center	10730	X			03023
3025	Space Exploration (Houston Partnership for Space Exploration)	10730	X			03025
3027	Commercial Development of Space	10730	X			03027
Center for Commercial Development of Space						
Space Vacuum Epitaxy Center						
3091	Superconductivity Center	10730	X			03091
3035	Small Business Development	10730	X			03035
University of Houston Small Business						
Development Center						
3036	Health Law & Policy Institute (Health Law and Policy Institute)	10730	X			03036
3092	Center for Public Policy	10730	X			03092
3071	Partnerships-Support Public School	10730	X			03071
3072	Institutional Enhancement	10730	X			03072
3073	Faculty Excellence	10730	X			03073
3074	Research Development Fund	13061	X			03074
3075	Competitive Knowledge Fund	10730	X			03075
3076	Special Item Appropriation	20354	X			03076

3992	Tuition & Fees appropriation	00000		X		03992
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2) Texas Higher Education Coordinating Board Appropriations and Higher Education Assistance Funds (HEAF) - Agency 730

Strategy#	Strategy Name	USAS Appn #	USAS Fund 0001	USAS Fund 0106	USAS Fund 0225	USAS Fund 0347	USAS Fund 5015	USAS Fund 5079	PCA #
3980	Texas College Work Study	13019	X						03980
3980	Remedial Education (Development Education Program)	13024	X						03980
3090	5th Year Accounting Scholarship	13043	X						03090
3980	HEAF	13047	X						03980
3980	Texas Grants Program	13107	X						03980
3980	Dramatic Enrollment Growth	13112	X						03980
3980	Advanced Research Program	13020	X						03980
3980	Advanced Technology Program	13021	X						03980
3980	Engineer & Technical Consortium (Tech Workforce Devel)	13123						X	03980

3) Benefit Appropriations - Agency 730

Strategy#	Strategy Name	USAS Appn #	USAS Fund 0001	USAS Fund 0106	USAS Fund 0225	USAS Fund 0347	USAS Fund 5015	USAS Fund 5079	PCA #
3991	FICA Fund 0001 and 0225 (OASI)	91142	X		X				03991
3991	ORP 6% fund 0001 and 0225	97646	X		X				03991
3991	TRS Fund 0225	99323			X				03991
3705	ERS Fund 0225	10730			X				03705
3992	ERS Fund 0001	99999	X						03992
3992	TRS Fund 0001	99999	X						03992

4) Miscellaneous Appropriations - Agency 730

Strategy#	Strategy Name	USAS Appn #	USAS Fund 0001	USAS Fund 0106	USAS Fund 0225	USAS Fund 0347	USAS Fund 5015	USAS Fund 5079	PCA #
3993	SWCAP Reimbursement	28976			X				03993
3706	Contingent Appropriation for HB 2976 (SORM)	27087	X		X				03706
3713	Tuition Revenue Bond HB658	27988	X						03713
3701	SB 311-GR Reduction-Reverse Auctions	97191	X						03701
3980	Texas Excellence Fund	27986				X			03980
3980	BEO – Texas Excellence Funds	38028				X			03980
3980	License Plate Scholarship	29346					X		03980

1) Appropriation Bill - Education and General State Support - Agency 783

Strategy#	Strategy Name	Appn #	Fund 0001	Fund 7999	PCA
3007	Instruction Operations Provide Infrastructure Support	10783	X		03007
3309	Tuition Revenue Bond Retirement	10783	X		03309
3008	Special Item Support Provide Special Item Support NASA Programs High School Cooperative Education Program with NASA and Technology Outreach Program	10783	X		03008

2) Texas Higher Education Coordinating Board Appropriations and Higher Education Assistance Funds (HEAF) – Agency 783

Agency 783 does not have THECB appropriations and receives HEAF allocations from the other UH System components that are deposited into the Central Services Account appropriation.

3) Benefit Appropriations - Agency 783

Strategy#	Strategy Name	Appn #	Fund 0001	Fund 7999	PCA
Benefit Appropriations					
3991	FICA Fund 0001	91142		X	03991
3991	ORP 6% fund 0001	97646		X	03991
3992	ERS Fund 0001	99999	X		03992
3992	TRS Fund 0001	99999	X		03992

4) Miscellaneous Appropriations - Agency 783

Strategy#	Strategy Name	Appn #	Fund 0001	Fund 7999	PCA
Miscellaneous Appropriations					
3993	SWCAP Reimbursement		X		03993
3706	Contingent Appropriation for HB 2976 (SORM)	27087	X		03706

Budget Load Journal Entries

1. Educational and General State Support (fund 0001) and General Revenue Fund - Dedicated (fund 0225)

State Accounting follows House Bill No. 1 (General Appropriations Act), Article III (Institutions of Higher Education), to record state operating revenue in PS and USAS. The ABEST/USAS Strategic Plan Cross Reference by ABEST Goal/Obj/Strat includes the General Revenue and General Revenue Dedicated portion of the budget load.

USAS entries for Budget Load of General Revenue and General Revenue Dedicated for AY08 - Agency 730

METHOD OF FINANCE ALLOCATION SCHEDULE


FOR APPROPRIATION YEAR 2008

Agency Name: University of Houston
 Agency Number: 730

Prepared By: Elbia Raquel Scarone
 Phone Number: (713) 743-8724

Strategic Structure / Program Codes			Strategy		Method of Finance					
Goal	Objective	Strategy	Appn Number	Strategy Amount	General Revenue Amount	GR Dedicated Amount	Federal Fund Amount	Other Fund Amount	Appd FD #	Rev Type
1701	2701	3701	10730	129,351,823	82,779,769				0001	GR
1701	2701	3701	10730			46,572,054			0225	GD
1701	2701	3702	10730	2,913,226	2,913,226				0001	GR
1701	2701	3705	10730	4,915,532		4,915,532			0225	GD
1701	2701	3706	10730	491,131	491,131				0001	GR
1701	2701	3708	10730	5,896,015				5,896,015	7999	GR
1701	2701	3710	10730	1,354,803		1,354,803			0225	GD
1701	2701	3069	10730	3,999,193	3,999,193				0001	GR
1702	2702	3712	10730	26,398,470	26,398,470				0001	GR
1702	2702	3713	10730	11,879,624	11,879,624				0001	GR
1702	2702	3714	10730	394,215				394,215	7999	GR
1010	2022	3023	10730	1,935,804	1,935,804				0001	GR
1010	2022	3025	10730	349,986	349,986				0001	GR
1010	2022	3027	10730	400,900	400,900				0001	GR
1010	2022	3091	10730	3,607,624	3,607,624				0001	GR
1010	2023	3035	10730	2,811,134	2,811,134				0001	GR
1010	2023	3036	10730	290,937	290,937				0001	GR
1010	2023	3092	10730	249,374	249,374				0001	GR
1010	2023	3071	10730	1,369,247	1,369,247				0001	GR
1010	2024	3072	10730	3,204,306	3,204,306				0001	GR
1010	2024	3074	13061	7,494,929	7,494,929				0001	GR
1011	2025	3075	10730	4,099,811	4,099,811				0001	GR

PS entries for Budget Load of General Revenue and General Revenue Dedicated for FY07 - Business Unit 00730

	Header BU: 00730	University of Houston System	Run Date: 11/07/2007
	Fiscal Year: 2008	JOURNAL ENTRY DETAIL	Run Time: 12:10:35
	Acctg Period: 1		

Journal ID: STB0730001	Reversal:	None	Ledger	ACTUALS
Date: 09/01/2007	Reversal Date:		Group:	DBANKS
Source: ACS	Budget Adjust Type:	Actuals	By:	
Header Ref: B0730001	Edit / Hdr Status:	Posted	Post Date:	09/01/2007
			BCM	Valid
			Status:	
			BCM	N
			Bypass:	

Description:B2 - Budget load revenue appropriation for AY 08 for E&G fund 0001, 0225, Research Development Fund, fund 0001, and Special Item Appn. Usas was done on 7/13/07 effective 9/1/07.

Line #	Account	Line BU	Fund	DeptId	Prog	Bdgt Ref.	Project	Line Ref	Chart.1	Line Description	Amount
1	41100	00730	1026	H0264	A0202	BP2008	NA			B2 -Budget load rev appro. 08	-146,780,536.00
2	10500	00730	1026			BP2008				B2 -Budget load rev appro. 08	146,780,536.00
3	41100	00730	1099	H0264	B1710	BP2008	NA			B2 -Budget load rev appro. 08	-7,494,929.00
4	10500	00730	1099			BP2008				B2 -Budget load rev appro. 08	7,494,929.00
5	37400	00730	1065	H0600	F1651	BP2008	NA			B2 -Budget load rev appro. 08	52,842,389.00
6	10500	00730	1065			BP2008				B2 -Budget load rev appro. 08	-52,842,389.00
7	33500	00730	1054	H0600	F1651	BP2008	NA			B2 -Budget load rev appro. 08	-52,842,389.00
8	10500	00730	1054			BP2008				B2 -Budget load rev appro. 08	52,842,389.00
9	4%		1104	H0264		BP2008	NA			B2 -Budget load rev appro. 08	-5,000,000.00
10	10500	00730	1104			BP2008				B2 -Budget load rev appro. 08	5,000,000.00

Totals for Journal: STB0730001 **Total Lines:** 10 **Total Base Debits:** 264,960,243.00 **Total Base Credits:** 264,960,243.00

Signatures _____ **Date** _____
PS Approval: _____

Created By: DBANKS **Date Printed:** 11/07/2007 **Jrnl. Dt.:** 09/01/2007

USAS entries for Budget Load of General Revenue for AY07 - Agency 783

**METHOD OF FINANCE ALLOCATION SCHEDULE
FOR APPROPRIATION YEAR 2007**

Agency Name: University of Houston-System
Agency Number: 783

Prepared By: Elbia Raquel Scarone
Phone Number: (713) 743-8724

Strategic Structure / Program Codes			Strategy		Method of Finance					
Goal	Objective	Strategy	Appn Number	Strategy Amount	General Revenue Amount	GR Dedicated Amount	Federal Fund Amount	Other Fund Amount	Appd FD #	Rev Type
1006	2006	3007	10783	1,761,563	1,761,563				0001	GR
1007	2070	3008	10783	840,617	840,617				0001	GR

PS entries for Budget Load of Educational and General State Support (fund 0001) for FY07 – Business Unit 783

	Header BU: 00783	University of Houston System JOURNAL ENTRY DETAIL	Run Date: 11/07/2007
	Fiscal Year: 2008		Run Time: 03:00:31
	Acctg Period: 1		

Journal ID: STB0783001

Date: 09/01/2007

Source: ACS

Header Ref: B0783001

Description: B2 - Budget load for AY 07. Usas entry was done on 7/13/07 effective date inside: 9/1/07.

Reversal: None **Ledger Group:** ACTUALS

Reversal Date: **Created By:** DBANKS

Budget Adjust Type: Actuals **Post Date:** 09/01/2007

Edit / Hdr Status: Posted **BCM Status:** Valid

BCM Bypass: N

Line #	Account	Line BU	Fund	DeptId	Prog	Bdgt Ref.	Project	Line Ref	Chart.1	Line Description	Amount
1	41100	00783	1016	S0027	F0949	BP2008	NA			B2- Budget load fd 1 for AY 08	-2,602,180.00
2	10500	00783	1016			BP2008				B2- Budget load fd 1 for AY 08	2,602,180.00

Totals for Journal: STB0783001

Total Lines: 2

Total Base Debits: 2,602,180.00

Total Base Credits: 2,602,180.00

Signatures _____

Date _____

PS Approval: _____

Created By: DBANKS

Date Printed: 11/07/2007

Jrnl. Dt.: 09/01/2007

2. Texas Higher Education Coordinating Board appropriations and Higher Education Assistance Funds (HEAF)

The Texas Higher Education Coordinating Board (THECB) sends a memorandum listing the Recurring Transaction Index (RTI) for each appropriation number. After the RTIs are set up by each agency in screen 55, THECB enters the budget load in USAS. Check the 62 screen for each appropriation and fund number listed in the THECB memorandum for the amount to be entered in PS. It is not necessary to enter the budget load in USAS, the RTI process posts the funds.

The HEAF appropriation budget load is entered by the Comptroller. Check the 62 screen for the amount to be entered in PS only. Agency 783 does not have a HEAF appropriation, but a HEAF allocation is made from the other UH System components to UH System Administration to assist with System operations. See [HEAF Allocation](#) section (H2).

PS entries for HEAF Budget Load - Business Unit 00730

	Header BU: 00730	University of Houston System	Run Date: 11/07/2006
	Fiscal Year: 2007	JOURNAL ENTRY DETAIL	Run Time: 02:44:20
	Acctg Period: 1		

Journal ID: STA2207902	Reversal: None	Ledger Group: ACTUALS
Date: 09/07/2006	Reversal Date:	Created By: BANKSDA
Source: ACS	Budget Adjust Type: Actuals	Post Date: 09/08/2006
Header Ref: A2207902	Edit / Hdr Status: Posted	BCM Status: Valid
Description: B2 & H0- Budget Load for HEAF AY07, FY07.		BCM Bypass: N

Line #	Account	Line BU	Fund	DeptId	Prog	Bdgt Ref.	Project	Line Ref	Chart.1	Line Description	Amount
1	41105	00730	1008	H0264	F0003	BP2007	NA	A2207902		BUDGET LOAD- HEAF	-23,517,427.00
2	10500	00730	1008			BP2007		A2207902		STATE BANK	23,517,427.00

Totals for Journal: STA2207902 **Total Lines:** 2 **Total Base Debits:** 23,517,427.00 **Total Base Credits:** 23,517,427.00

Signatures _____ **Date** _____

PS Approval: _____

Created By: BANKSDA

Date Printed: 11/07/2006

Jrnl. Dt.: 09/07/2006

PS entries for THECB appropriations Budget Load - Business Unit 00730

THECB appropriation: Development Education Program

	Header BU: 00730	University of Houston System	Run Date: 01/13/2007
	Fiscal Year: 2007	JOURNAL ENTRY DETAIL	Run Time: 02:04:47
	Acctg Period: 3		

Journal ID: STH300278M	Reversal: None	Ledger Group: ACTUALS
Date: 11/20/2006	Reversal Date:	Created By: SCARONRE
Source: ACS	Budget Adjust Type: Actuals	Post Date: 12/02/2006
Header Ref: H300278M	Edit / Hdr Status: Posted	BCM Status: Valid
Description: B2 & D0 - Budget Load Development Education AY07.		BCM Bypass: N

Line #	Account	Line BU	Fund	DeptId	Prog	Bdgt Ref.	Project	Line Ref	Chart.1	Line Description	Amount
1	42405	00730	1018	H0005	A0313	BP2007	NA			Budget Load Dev Edu Progr	-37,237.00
2	10500	00730	1018			BP2007				STATE BANK	37,237.00

Totals for Journal: STH300278M **Total Lines:** 2 **Total Base Debits:** 37,237.00 **Total Base Credits:** 37,237.00

Signatures _____	Date _____
PS Approval: _____	_____
Created By: SCARONRE	Date Printed: 01/13/2007
	Jrnl. Dt.: 11/20/2006

THECB appropriation: Texas College Work Study Program



Header BU: 00730
Fiscal Year: 2007
Acctg Period: 4

University of Houston System
JOURNAL ENTRY DETAIL

Run Date: 01/13/2007
Run Time: 02:06:56

Journal ID: ST0400178M

Date: 12/08/2006

Source: ACS

Header Ref: G4260019

Description: B2 & T0 - Budget load for Texas-College Work Study Appropriation AY07.

Reversal: None **Ledger Group:** ACTUALS
Reversal Date: **Created By:** NGUYENTB
Budget Adjust Type: Actuals **Post Date:** 12/09/2006
Edit / Hdr Status: Posted **BCM Status:** Valid
BCM Bypass: N

Line #	Account	Line BU	Fund	DeptId	Prog	Bdgt Ref.	Project	Line Ref	Chart.1	Line Description	Amount
1	42404	00730	1015	H0213	H0222	BP2007	NA			Budget Load TCWS Prog	-151,949.00
2	10500	00730	1015			BP2007				STATE BANK	151,949.00

Totals for Journal: ST0400178M **Total Lines:** 2 **Total Base Debits:** 151,949.00 **Total Base Credits:** 151,949.00

Signatures _____

Date _____

PS Approval: _____

Created By: NGUYENTB

Date Printed: 01/13/2007

Jrnl. Dt.: 12/08/2006

THECB appropriation: Texas Grant Program



Header BU: 00730
Fiscal Year: 2007
Acctg Period: 5

University of Houston System
JOURNAL ENTRY DETAIL

Run Date: 01/13/2007
Run Time: 02:10:00

Journal ID: STT401242M
Date: 01/13/2007
Source: ACS
Header Ref: T401242M
Description: B0 & T2 - Budget load for Texas Grants AY07

Reversal: None
Reversal Date:
Budget Adjust Type: Actuals
Edit / Hdr Status: Posted
Ledger Group: ACTUALS
Created By: NGUYENTB
Post Date: 01/14/2007
BCM Status: Valid
BCM Bypass: N

Line #	Account	Line BU	Fund	DeptId	Prog	Bdgt Ref.	Project	Line Ref	Chart.1	Line Description	Amount
1	42400	00730	1032	H0213	H0228	BP2007	NA			Budget Load TX Grant Prog	-3,746,449.00
2	10500	00730	1032			BP2007				STATE BANK	3,746,449.00

Totals for Journal: STT401242M **Total Lines:** 2 **Total Base Debits:** 3,746,449.00 **Total Base Credits:** 3,746,449.00

Signatures _____

Date _____

PS Approval: _____

Created By: NGUYENTB

Date Printed: 01/13/2007

Jrnl. Dt.: 01/13/2007

THECB appropriation: Advanced Technology Program

	Header BU: 00730	University of Houston System	Run Date: 01/13/2007
	Fiscal Year: 2007	JOURNAL ENTRY DETAIL	Run Time: 02:13:51
	Acctg Period: 6		

Journal ID: STJ401527M **Reversal:** None **Ledger Group:** ACTUALS
Date: 02/19/2007 **Reversal Date:** **Created By:** NGUYENTB
Source: ACS **Budget Adjust Type:** Actuals **Post Date:** 02/23/2007
Header Ref: G4014019 **Edit / Hdr Status:** Posted **BCM Status:** Valid
Description: B2 & A1 - ATP - AY 07 for Jan.'s rec.'s, 13021, 0001, 07. * Ref. # G4014019. **BCM Bypass:** N

Line #	Account	Line BU	Fund	DeptId	Prog	Bdgt Ref.	Project	Line Ref	Chart.1	Line Description	Amount
1	42402	00730	1098	H0107	B0020	BP2007	G088128			Budget Load ADV TECH Prog.	-70,000.00
2	42402	00730	1098	H0067	B0020	BP2007	G088045			Budget Load ADV TECH Prog.	-160,000.00
3	42402	00730	1098	H0073	B0020	BP2007	G088086			Budget Load ADV TECH Prog.	-160,000.00
4	42402	00730	1098	H0070	B0020	BP2007	G088330			Budget Load ADV TECH Prog.	-170,000.00
5	42402	00730	1098	H0070	B0020	BP2007	G088332			Budget Load ADV TECH Prog.	-170,000.00
6	42402	00730	1098	H0112	B0020	BP2007	G086642			Budget Load ADV TECH Prog.	-63,900.00
7	42402	00730	1098	H0243	B0020	BP2007	G088283			Budget Load ADV TECH Prog.	-125,000.00
8	42402	00730	1098	H0109	B0020	BP2007	G088160			Budget Load ADV TECH Prog.	-45,050.00
9	42402	00730	1098	H0247	B0020	BP2007	G088106			A Budget Load ADV TECH Prog.	-110,000.00
10	42402	00730	1098	H0067	B0020	BP2007	G088319			Budget Load ADV TECH Prog.	-150,000.00
11	42402	00730	1098	H0067	B0020	BP2007	G088614			Budget Load ADV TECH Prog.	-50,000.00
12	10500	00730	1098			BP2007				STATE BANK	1,273,950.00

Totals for Journal: STJ401527M **Total Lines:** 12 **Total Base Debits:** 1,273,950.00 **Total Base Credits:** 1,273,950.00

Signatures _____ **Date** _____

PS Approval: _____

Created By: NGUYENTB **Date Printed:** 01/13/2007 **Jrnl. Dt.:** 02/19/2007

State Accounting enters the budget load to the most recent fund code (i.e., 1098 for 04-05 awards) and to each project that received an award. Call Office of Contracts and Grants (Judy Morris 3-9920) for the cost centers. [Return to ATP/ARP.](#)

THECB appropriation: 5th Year Accounting Scholarship Program

	Header BU: 00730	University of Houston System	Run Date: 01/13/2007
	Fiscal Year: 2007	JOURNAL ENTRY DETAIL	Run Time: 02:20:12
	Acctg Period: 1		

Journal ID: STT400029M

Date: 09/16/2006
Source: ACS

Header Ref: G4245014
Description: B2 & F2 - Budget load for 5th year Accounting Scholarship Program for AY 07, FY 07.
 (13043, 0106)

Reversal: None **Ledger** ACTUALS
Group:
Reversal Date: **Created By:** NGUYENTB
Budget Adjust Type: Actuals **Post Date:** 09/18/2006
Edit / Hdr Status: Posted **BCM Status:** Valid
BCM Bypass: N

Line #	Account	Line BU	Fund	DeptId	Prog	Bdgt Ref.	Project	Line Ref	Chart.1	Line Description	Amount
1	42407	00730	1012	H0213	H2536	BP2007	NA			Budget Load FIFTH YR ACCTNG SCHOL	-19,504.20
2	10500	00730	1012			BP2007				STATE BANK	19,504.20

Totals for Journal: STT400029M **Total Lines: 2** **Total Base Debits: 19,504.20** **Total Base Credits: 19,504.20**

Signatures _____ **Date** _____
PS Approval: _____

Created By: NGUYENTB **Date Printed:** 01/13/2006 **Jrnl. Dt.:** 09/16/2006

	Header BU: 00730	University of Houston System	Run Date: 10/09/2007
	Fiscal Year: 2007	JOURNAL ENTRY DETAIL	Run Time: 02:43:27
	Acctg Period: 998		

Journal ID: STT202714M	Reversal: None	Ledger Group: ACTUALS
Date: 08/31/2007	Reversal Date:	Created By: TRANK
Source: ACS	Budget Adjust Type: Actuals	Post Date: 10/07/2007
Header Ref: G2115010	Edit / Hdr Status: Posted	BCM Status: Valid
Description: B2 & D0 - Technical Workforce Development (Eng & Tech Consortium) Budget Load		BCM Bypass: N

Line #	Account	Line BU	Fund	DeptId	Prog	Bdgt Ref.	Project	Line Ref	Chart.1	Line Description	Amount
1	41113	00730	1091	H0070	D0005	BP2007	G086940			Budget Load Tech Workforce Develop	-54,418.50
2	10500	00730	1091			BP2007				STATE BANK	54,418.50

Totals for Journal: STT202714M **Total Lines:** 2 **Total Base Debits:** 54,418.50 **Total Base Credits:** 54,418.50

Signatures _____ **Date** _____

PS Approval: _____

Created By: TRANK **Date Printed:** 10/09/2007 **Jrnl. Dt.:** 08/31/2007

State Accounting enters the budget load to the cost centers specified by the Office of Contrancts and Grants (Judy Morris 3-9920).

Other THECB Appropriations

Below are other THECB appropriations with the revenue account and cost centers. For the Budget Load, credit the revenue account and cost center and debit the state bank account 10500, corresponding fund code, and budget period according to the appropriation year.

Cr. Revenue accounts

00730	42413	1088	H0264	H2587	NA	Dramatic Enrollment Growth
00730	42409	1009	H0264	B1590	NA	Texas Excellence Funds
00730	42409	1099	H0264	B1710	NA	BEO – Texas Excellence Funds
00730	42200	1020	H0213	H0214	NA	License Plate Scholarship
00783	42200	1020	S0027	F0982	NA	License Plate Scholarship

Dr. State Bank account

00730	10500	1088	BP200X
00730	10500	1009	BP200X
00730	10500	1099	BP200X
00730	10500	1020	BP200X
00730	10500	1020	BP200X

Note: The entries in PS use the entry number posted in USAS adding the ST at the beginning. For example, PS journal entry STT202714M corresponds to USAS journal entry T202714M.

3. Budget load for the Benefits appropriations needs to be entered in USAS and PS.

According to APS 019, 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 September 15 of each year to receive budget to pay for employees' benefit payments for the new appropriation year. In order to accomplish that, calculate the estimated amount for the benefits for the current year based on the three previous years. Calculate the increase for each appropriation by adding the percentage increase of the previous three years and divide it by three. Apply the new percentage to the previous year appropriation to obtain the current year appropriation amount.

USAS Entries for Benefits Program Budget Load - Agency 730

BUDGET REVISION													STATE OF TEXAS			Page 1 of 2	
1. Archive reference number			2. Agency number 730			3. Agency name University of Houston						4. Current document number A0730002					
5. Effective date 9/01/12006			6. Doc date 9/11/2006			7. Doc Agency 730			8. Document amount \$ 40,688,511.00								
9. AGENCY	SFX	REF DOC	SFX	TC	INDEX	PCA	AY	COBJ	AOBJ	AMOUNT	R	APPN	FUND				
902	1		1	12		13048	7	7000		8,066,973.86		13048	0001				
AFUND		NACUBO SUB-FUND		GRANT NUMBER		GRANT YR/PHASE		PROJECT NUMBER		PROJECT PHASE		CONTRACT NUMBER		GLAC/AGL			
		1100										73000010					
9. AGENCY	SFX	REF DOC	SFX	TC	INDEX	PCA	AY	COBJ	AOBJ	AMOUNT	R	APPN	FUND				
730	2		2	18		3991	7	7000		8,066,973.86		91142	0001				
AFUND		NACUBO SUB-FUND		GRANT NUMBER		GRANT YR/PHASE		PROJECT NUMBER		PROJECT PHASE		CONTRACT NUMBER		MULTIPURPOSE CODE			
		1100										90200010					
9. AGENCY	SFX	REF DOC	SFX	TC	INDEX	PCA	AY	COBJ	AOBJ	AMOUNT	R	APPN	FUND				
902	3		3	12		13048	7	7000		3,973,285.63		13048	0999				
AFUND		NACUBO SUB-FUND		GRANT NUMBER		GRANT YR/PHASE		PROJECT NUMBER		PROJECT PHASE		CONTRACT NUMBER		GLAC/AGL			
		1100										73002250					
9. AGENCY	SFX	REF DOC	SFX	TC	INDEX	PCA	AY	COBJ	AOBJ	AMOUNT	R	APPN	FUND				
730	4		4	18		3991	7	7000		3,973,285.63		91142	0225				
AFUND		NACUBO SUB-FUND		GRANT NUMBER		GRANT YR/PHASE		PROJECT NUMBER		PROJECT PHASE		CONTRACT NUMBER		MULTIPURPOSE CODE			
		1100										90209990					
9. AGENCY	SFX	REF DOC	SFX	TC	INDEX	PCA	AY	COBJ	AOBJ	AMOUNT	R	APPN	FUND				
902	5		5	12		13010	7			3,804,764.28		13010	0001				
AFUND		NACUBO SUB-FUND		GRANT NUMBER		GRANT YR/PHASE		PROJECT NUMBER		PROJECT PHASE		CONTRACT NUMBER		MULTIPURPOSE CODE			
		1100										73000010					
9. AGENCY	SFX	REF DOC	SFX	TC	INDEX	PCA	AY	COBJ	AOBJ	AMOUNT	R	APPN	FUND				
730	006		6	18		3991	7			3,804,764.28		97646	0001				
AFUND		NACUBO SUB-FUND		GRANT NUMBER		GRANT YR/PHASE		PROJECT NUMBER		PROJECT PHASE		CONTRACT NUMBER		MULTIPURPOSE CODE			
		1100										90200010					
10. Legal cite APS 019: Salary Benefits Appropriation Allocations; General Appropriations Act (GAA), Art. III, 80th Leg., R.S.																	
11. Description Benefit appropriations budget load for FY04																	
12. Contact name Raquel Scarone						Phone (Area code & no.) (713) 743-8724 Date: 08/05/2003			Approved Approved: Kevin Draper			14. Entered by		15. Comp			

BUDGET REVISION

1. Archive reference number	2. Agency number 730	3. Agency name <u>University of Houston</u>				4. Current document number A0730002	
	5. Effective date 9/01/2006	6. Doc date 9/11/2006	7. Doc Agency 730	8. Document amount \$ 40,688,511.00			

9. AGENCY	SFX	REF DOC	SFX	TC	INDEX	PCA	AY	COBJ	AOBJ	AMOUNT	R	APPN	FUND	
902	7		7	12		13010		7000		1,873,988.38		13010	0999	
	AFUND		NACUBO SUB-FUND		GRANT NUMBER		GRANT YR/PHASE		PROJECT NUMBER		PROJECT PHASE		CONTRACT NUMBER	
			1100								73002250		GLAC/AGL	
730	8		8	18		3991		7000		1,873,988.38		97646	0225	
	AFUND		NACUBO SUB-FUND		GRANT NUMBER		GRANT YR/PHASE		PROJECT NUMBER		PROJECT PHASE		CONTRACT NUMBER	
			1100								90209990		GLAC/AGY	
323	9		9	12		13100		7000		1,452,458.80		13009	09990	
	AFUND		NACUBO SUB-FUND		GRANT NUMBER		GRANT YR/PHASE		PROJECT NUMBER		PROJECT PHASE		CONTRACT NUMBER	
			1100								73002250		GLAC/AGL	
730	10		10	18		3991		7000		1,452,458.80		99323	0225	
	AFUND		NACUBO SUB-FUND		GRANT NUMBER		GRANT YR/PHASE		PROJECT NUMBER		PROJECT PHASE		CONTRACT NUMBER	
			1100								32309990		GLAC/AGY	
9. AGENCY														
	AFUND		NACUBO SUB-FUND		GRANT NUMBER		GRANT YR/PHASE		PROJECT NUMBER		PROJECT PHASE		CONTRACT NUMBER	
											GLAC/AGY			
9. AGENCY														
	AFUND		NACUBO SUB-FUND		GRANT NUMBER		GRANT YR/PHASE		PROJECT NUMBER		PROJECT PHASE		CONTRACT NUMBER	
											GLAC/AGY			

10. Legal cite APS 019: Salary Benefits Appropriation Allocations; General Appropriations Act (GAA), Art. III, 80th Leg., R.S.															
11. Description Benefit appropriations budget load for FY07															
12. Contact name Raquel Scarone						Phone (Area code & no.) (713) 743-8724			Approved Kevin Draper			14. Entered by		15. Comp	
13. Approved						Date 09/06/2005			Approved						

PS entries for Benefits Program Budget Load – Business Unit 00730



Header BU: 00730
Fiscal Year: 2007
Acctg Period: 1

University of Houston System
JOURNAL ENTRY DETAIL

Run Date: 01/13/2007
Run Time: 04:44:49

Journal ID: STA0730002

Reversal: None **Ledger:** ACTUALS

Date: 09/06/2006

Reversal Date: **Group:**

Source: ACS

Budget Adjust: Actuals **Created By:** BANKSDA

Header Ref: A0730002

Type:

Description: B2, F0, O0, & T3- Benefits Budget Load for AY07, FY07. FICA and ORP FD'S 1 and 2, and TRS FD2.

Edit / Hdr Status: Posted **BCM Status:** Valid

BCM Bypass: N

Line #	Account	Line BU	Fund	DeptId	Prog	Bdgt Ref.	Project	Line Ref	Chart.1	Line Description	Amount
1	41300	00730	1022	H0437	F0293	BP2007	NA	A0730002		FICA FD1 BUDGET LOAD	-8,066,973.86
2	10500	00730	1022			BP2007		A0730002		STATE BANK	8,066,973.86
3	41306	00730	1021	H0437	F0292	BP2007	NA	A0730002		ORP 6.00%- FD1 BUDGET LOAD	-3,804,764.28
4	10500	00730	1021			BP2007		A0730002		STATE BANK	3,804,764.28
5	10500	00730	1072			BP2007		A0730002		STATE BANK	3,973,285.63
6	10500	00730	1075			BP2007		A0730002		STATE BANK	1,873,988.38
7	10500	00730	1078			BP2007		A0730002		STATE BANK	1,452,458.80
8	10500	00730	1065			BP2007		A0730002		STATE BANK	-7,299,732.81

Totals for Journal: STA0730002

Total Lines: 12

Total Base Debits: 33,770,936.57

Total Base Credits: 33,770,936.57

Signatures _____

Date _____

PS Approval: _____

Created By: BANKSDA

Date Printed: 01/13/2007

Jrnl. Dt.: 09/06/2006

Note: The above entry to 1065 is the budget authority in USAS transferred to the other fund 0225 appropriations. In PS, we only transfer the cash between 1065 and the other fund 2 fund codes.

USAS Entries for Benefits Program Budget Load - Agency 783

STATE OF TEXAS

BUDGET REVISION

Page **1** of **1**

1. Archive reference number		2. Agency number 783		3. Agency name <i>University of Houston</i>										4. Current document number A0783002	
		5. Effective date 9/01/2006		6. Doc date 9/11/2006		7. Doc Agency 783		8. Document amount \$ 1,614462.00							
9. AGENCY	SFX	REF DOC	SFX	TC	INDEX	PCA	AY	COBJ	AOBJ	AMOUNT	R	APPN	FUND		
902	001		001	012		13048	07	7000		522,687.00		13048	0001		
AFUND		NACUBO SUB-FUND	GRANT NUMBER	GRANT YR/PHASE	PROJECT NUMBER	PROJECT PHASE	CONTRACT NUMBER	GLAC/AGL							
		1100						78300010							
9. AGENCY	SFX	REF DOC	SFX	TC	INDEX	PCA	AY	COBJ	AOBJ	AMOUNT	R	APPN	FUND		
783	002		002	018		03991	07	7000		522,687.00		91142	0001		
AFUND		NACUBO SUB-FUND	GRANT NUMBER	GRANT YR/PHASE	PROJECT NUMBER	PROJECT PHASE	CONTRACT NUMBER	MULTIPURPOSE CODE	GLAC/AGY						
		1100							902000010						
9. AGENCY	SFX	REF DOC	SFX	TC	INDEX	PCA	AY	COBJ	AOBJ	AMOUNT	R	APPN	FUND		
902	003		003	012		13010	07	7000		284,544.00		13010	0001		
AFUND		NACUBO SUB-FUND	GRANT NUMBER	GRANT YR/PHASE	PROJECT NUMBER	PROJECT PHASE	CONTRACT NUMBER	GLAC/AGL							
		1100						78300010							
9. AGENCY	SFX	REF DOC	SFX	TC	INDEX	PCA	AY	COBJ	AOBJ	AMOUNT	R	APPN	FUND		
783	004		004	018		03991	07	7000		284,544.00		97646	0001		
AFUND		NACUBO SUB-FUND	GRANT NUMBER	GRANT YR/PHASE	PROJECT NUMBER	PROJECT PHASE	CONTRACT NUMBER	MULTIPURPOSE CODE	GLAC/AGY						
		1100							902000010						
10. Legal Cit APS 019: Salary Benefits Appropriation Allocations; General Appropriations Act (GAA), Art. III, 80th Leg., R.S.															
11. Description Benefit appropriations budget load for FY04															
12. Contact name Raquel Scarone						Phone (Area code & no.) (713) 743-8724			Approved Kevin Draper			14. Entered by		15. Comp	
13. Approved						Date 5/18/2004			Approved						

PS entries for Benefits Program Budget Load - Business Unit 00783 (Fund 0001 only)

	Header BU: 00783	University of Houston System	Run Date: 01/13/2007
	Fiscal Year: 2007	JOURNAL ENTRY DETAIL	Run Time: 04:25:56
	Acctg Period: 1		

Journal ID: STA0783002 **Reversal:** None **Ledger Group:** ACTUALS
Date: 09/01/2006 **Reversal Date:** **Created By:** SCARONRE
Source: ACS **Budget Adjust Type:** ActualsPost **Post Date:** 09/04/2006
Header Ref: A0783002 **Edit / Hdr Status:** Posted **BCM Status:** Valid
Description: B2 - Benefits Budget Load for AY07. FICA and ORP fund 0001 **BCM Bypass:** N

Line #	AccountLine BU	FundDeptId	Prog	Bdgt Ref.	Project	Line Ref	Chart.1	Line Description	Amount
1	41300 00783	1022 S0027	F0214	BP2007	NA			Budget Load FICA FD 1	-522,687.00
2	10500 00783	1022		BP2007				STATE BANK	522,687.00
3	41306 00783	1021 S0027	F0208	BP2007	NA			Budget Load ORP 6.00% FD 1	-284,544.00
4	10500 00783	1021		BP2007				STATE BANK	284,544.00

Totals for Journal: STA0042001 **Total Lines:** 4 **Total Base Debits:** 807,231.00 **Total Base Credits:** 807,231.00

Signatures _____ Date _____
 PS Approval: _____
 Created By: SCARONRE Date Printed: 01/13/2007 Jnl. Dt.: 09/01/2006

Note: The entry numbers in PS start with the ST for State Accounting, followed by the A for the document type, 0730 or 0783 for the business unit, and a sequential number starting with 002. The sequential number 001 is for the E&G budget load.

The budget load for TRS and ERS fund 0001 for BU 00730 and 00783 uses an automatic allocation process to post to the following cost centers and accounts:

00783	41301	1019	S0027	B0209	NA	ERS	FD 1
00783	41301	1019	S0027	D0287	NA	ERS	FD 1
00783	41301	1019	S0027	E0207	NA	ERS	FD 1
00783	41301	1019	S0027	F0217	NA	ERS	FD 1
00783	41301	1019	S0027	G0250	NA	ERS	FD 1
00730	41301	1019	H0437	A0300	NA	ERS	FD 1
00783	41307	1036	S0027	D0287	NA	TRS	FD 1
00783	41307	1036	S0027	F0211	NA	TRS	FD 1
00783	41307	1036	S0027	G0252	NA	TRS	FD 1
00730	41307	1036	H0437	A0298	NA	TRS	FD 1

[Return to T3](#) – TRS Benefits

4. Miscellaneous appropriations

The other miscellaneous appropriations are listed below with the cost centers and accounts to use. For the Salary Increase, Longevity, and State-Wide Cost Allocation Program a new cost center with department code H0600 will need to be created in the case a new appropriation is awarded in the future.

00730	41112	1047	H0264	F1652	NA	Salary Increase – Non Faculty Fund 1	Create journal number from Log
00783	41112	1047	S0027	F0981	NA	Salary Increase – Non-Faculty Fund 1	Create journal number from Log
00730	41112	1039	H0264	A1970	NA	Salary Increase – Faculty Fund 1 (BU 00783 do not have this appropriation)	Create journal number from Log
00730	42410	1081	H0264	F1667	NA	State Longevity Higher Education Agencies Fund 1	Create journal number from Log
00783	42410	1081	S0027	F0990	NA	State Longevity Higher Education Agencies Fund 1	Create journal number from Log
00730	41114	1005	H0264	F1700	NA	Tuition Revenue Bond	Use USAS journal number
00730	41304	1026	H0264	F0283	NA	Contingent Appropriation SORM (when an appropriation is provided)	Use USAS journal number

For the fund two appropriations, the credit to the equity accounts and cost centers is no longer entered in PS. Only the cash is transferred between the unappropriated activity (00000/0225) fund code 1065 and the corresponding fund 2 appropriations.

00730	10500	1083	H0264	F1666	NA	State-Wide Cost Allocation Program (SWCAP) Reimbursement	Use USAS journal number
00730	10500	1069	H0264	F1682	NA	Salary Increase – Non-Faculty Fund 2	Create journal number from Log
00730	10500	1055	H0264	A1971	NA	Salary Increase – Faculty Fund 2	Create journal number from Log
00730	10500	1082	H0264	F1668	NA	State Longevity Higher Education Agencies Fund 2	Create journal number from Log

USAS entry for Tuition Revenue Bond Rider Budget Load – Agency 730

Unit	Curr Doc Num	Batch date	Comptroller Obj	Approp Num	Fund	Appropriat Yr	Fiscal Year	Transaction Cd	Sum Trans Amt	Ref Doc Num	HX Per	Reverse	PCA
00730	B3730520	2002-08-05	7000	27988	0001	03	03	001	3,796,028.00		12		11065

PS entry for Tuition Revenue Bond Rider Budget Load – Business Unit 00730

	Header BU: 00730	University of Houston System	Run Date: 01/14/2005
	Fiscal Year: 2003	JOURNAL ENTRY DETAIL	Run Time: 09:47:57
	Acctg Period: 4		

Journal ID: STB3730520

Date: 12/12/2002

Source: ACS

Header Ref: B3730520

Description: B2 - Budget load for riders increasing budget - tuition revenue bond HB658.

Reversal: None **Ledger Group:** ACTUALS

Reversal Date: **Created By:** SCARONRE

Budget Adjust Type: Actuals **Post Date:** 01/09/2003

Edit / Hdr Status: Posted **BCM Status:** Valid

BCM Bypass: N

Line #	Account	Line BU	Fund	DeptId	Prog	Bdgt Ref.	Project	Line Ref	Chart.1	Line Description	Amount
1	41114	00730	1005	H0264	F1700	BP2003	NA			STA APPROP-TUIT REV BD RETIRED	-3,796,028.00
2	10500	00730	1005			BP2003				STATE BANK	3,796,028.00

Totals for Journal: STB3730520

Total Lines: 2

Total Base Debits: 3,796,028.00

Total Base Credits: 3,796,028.00

Signatures _____

Date _____

PS Approval: _____

Created By: SCARONRE

Date Printed: 01/14/2005

Jrnl. Dt.: 12/12/2002

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Budget Revision – B3

State Accounting enters a budget revision for the benefit appropriations to adjust the budget load amount to the actual expenses at year-end for fund 1 and fund 2. The budget revision entered in the fund 2 benefit appropriations (fund codes 1072 for FICA, and 1078 for ORP) takes its budget authority to spend from/to the un-appropriated activity appropriation (fund code 1065, appropriation number 00000/0225). However, the budget revision entered in the general revenue fund 1 is requested or returned from/to the general revenue state support (agency 902, Comptroller).

USAS Entries for adjustment of FICA and ORP fund 0001 to request funds to cover the expenses at year-end – Agency 730

STATE OF TEXAS

BUDGET REVISION														Page		1		of		1	
1. Archive reference number			2. Agency number 730			3. Agency name <i>University of Houston</i>						4. Current document number A0161698									
5. Effective date 8/31/2003			6. Doc date 9/11/2003			7. Doc Agency 730			8. Document amount \$ 400,000.00												
9. AGENCY	SFX	REF DOC	SFX	TC	INDEX	PCA	AY	COBJ	AOBJ	AMOUNT	R	APPN	FUND								
902	001		001	012		13010	03	7000		100,000.00		13010	0001								
	AFUND	NACUBO SUB-FUND	GRANT NUMBER	GRANT YR/PHASE	PROJECT NUMBER	PROJECT PHASE	CONTRACT NUMBER					GLAC/AGL									
		1100										73000010									
9. AGENCY	SFX	REF DOC	SFX	TC	INDEX	PCA	AY	COBJ	AOBJ	AMOUNT	R	APPN	FUND								
730	002		002	018		03991	03	7000		100,000.00		97646	0001								
	AFUND	NACUBO SUB-FUND	GRANT NUMBER	GRANT YR/PHASE	PROJECT NUMBER	PROJECT PHASE	CONTRACT NUMBER					GLAC/AGY									
		1100										902000010									
9. AGENCY	SFX	REF DOC	SFX	TC	INDEX	PCA	AY	COBJ	AOBJ	AMOUNT	R	APPN	FUND								
902	003		003	012		13048	03	7000		100,000.00		13048	0001								
	AFUND	NACUBO SUB-FUND	GRANT NUMBER	GRANT YR/PHASE	PROJECT NUMBER	PROJECT PHASE	CONTRACT NUMBER					GLAC/AGL									
		1100										73000010									
9. AGENCY	SFX	REF DOC	SFX	TC	INDEX	PCA	AY	COBJ	AOBJ	AMOUNT	R	APPN	FUND								
730	004		004	018		03991	03	7000		100,000.00		91142	0001								
	AFUND	NACUBO SUB-FUND	GRANT NUMBER	GRANT YR/PHASE	PROJECT NUMBER	PROJECT PHASE	CONTRACT NUMBER					GLAC/AGY									
		1100										902000010									
10. Legal Cit APS 019: Salary Benefits Appropriation Allocations																					
11. Description Request funds to cover expenses on FICA and ORP fund 0001																					
12. Contact name Raquel Scarone					Phone (Area code & no.) (713) 743-8724				Approved David Ellis			14. Entered by		15. Comp							
13. Approved					Date				Approved												

Note: If funds need to be returned, issue a budget revision using the same T-Codes with an R for reverse.

PS Entries for adjustment of FICA and ORP fund 0001 to request funds to cover expenses at year-end – Business Unit 00730

	Header BU: 00730	University of Houston System	Run Date: 07/10/2005
	Fiscal Year: 2003	JOURNAL ENTRY DETAIL	Run Time: 12:42:07
	Acctg Period: 998		

Journal ID: STA0161698	Reversal: None	Ledger Group: ACTUALS
Date: 08/31/2003	Reversal Date:	Created By: SCARONRE
Source: ACS	Budget Adjust Type: Actuals	Post Date: 09/11/2003
Header Ref: A0161698	Edit / Hdr Status: Posted	BCM Status: Valid
Description: Budget Revision for FICA and ORP fund 0001 AND 0225.		BCM Bypass: N

Line #	Account	Line BU	Fund	DeptId	Prog	Bdgt Ref.	Project	Line Ref	Chart.1	Line Description	Amount
1	41300	00730	1022	H0437	A0296	BP2003	NA			ST APP, STAFF BENEFIT	-100,000.00
2	10500	00730	1022			BP2003				STATE BANK	100,000.00
3	41306	00730	1021	H0437	A0294	BP2003	NA			ST PD RET MATCH ORP 6.00%-FD 1	-100,000.00
4	10500	00730	1021			BP2003				STATE BANK	100,000.00
5	10500	00730	1072			BP2003				STATE BANK	50,000.00
6	10500	00730	1078			BP2003				STATE BANK	50,000.00
7	10500	00730	1065			BP2003				STATE BANK	-100,000.00

Totals for Journal: STA0161698 **Total Lines:** 10 **Total Base Debits:** 400,000.00 **Total Base Credits:** 400,000.00

Signatures _____ **Date** _____

PS Approval: _____

Created By: SCARONRE **Date Printed:** 07/10/2005 **Jrnl. Dt.:** 08/31/2003

The entry for the fund 2 appropriations receives the cash in PS and budget authority to spend from the un-appropriated activity in USAS.

State Accounting Dept. also adjusts budget authority to spend in our general revenue dedicated appropriation (10730/0225) to use the cash available in our un-appropriated activity appropriation (00000/0225). The calculations for the USAS Budget Revision for the general revenue dedicated appropriation 10730/0225 to increase the budget authority to use the cash available in appropriation 00000/0225 are as follows:

**UNIVERSITY OF HOUSTON - FY04
APPROPRIATION 00000 AY03
As of July 22, 2003**

Appropriation Number/Appropriated Fund	PS fund codes	USAS Allocation of budget authority to the other fund 2 appropriations	USAS cash available in fund 2
00000/0225	1065		12,073,195.25
10730/0225	1054	8,375,885.94	
92071/0225	1083	62,704.50	
27980/0225	1082	0.00	
27978/0225	1069	0.00	
91142/0225	1072	135,601.63	
97646/0225	1078	113,584.91	
99323/0225	1075	275,282.29	
Total amount allocated to the other fund 2 appropriations		8,963,059.27	
Increase budget authority in 10730/0225 by the remaining USAS cash available			(8,963,059.27)
			3,110,135.98

USAS entry to adjust budget authority to the cash available - Agency 730

USAS Form	Batch Type	Edit Mode	Doc Type
Budget Revision	1	1	A

Unit	Curr Doc Num	Batch date	Comptroller Obj	Approp Num	Fund	Appropriat Yr	Fiscal Year	Transaction Cd	Sum Trans Amt	Ref Doc Num	HX Per	Reverse	PCA
00730	A0161581	2003-07-22	7000	10730	0225	03	03	006	3,110,135.98	A0161581	11		03701

PS entry to adjust budget authority to the cash available – Business Unit 730



Header BU: 00730
Fiscal Year: 2003
Acctg Period: 11

University of Houston System
JOURNAL ENTRY DETAIL

Run Date: 07/09/2005
Run Time: 07:44:54

Journal ID: STA0161581

Date: 07/31/2003

Source: ACS

Header Ref: A0161581

Description: Budget Revision to increase the budget authority in 10730/0225 from 00000/0225.

Reversal: None **Ledger Group:** ACTUALS
Reversal Date: **Created By:** SCARONRE
Budget Adjust Type: Actuals **Post Date:** 07/31/2003
Edit / Hdr Status: Posted **BCM Status:** Valid
BCM Bypass: N

Line #	Account	Line BU	Fund	DeptId	Prog	Bdgt Ref.	Project	Line Ref	Chart.1	Line Description	Amount
1	33500	00730	1054	H0600	F1651	BP2003	NA			Incr Bud Auth	-3,110,135.98
2	37400	00730	1065	H0600	F1651	BP2003	NA			Incr Bud Auth	3,110,135.98
3	10500	00730	1065			BP2003				STATE BANK	-3,110,135.98
4	10500	00730	1054			BP2003				STATE BANK	3,110,135.98

Totals for Journal: STA0161581 **Total Lines:** 4 **Total Base Debits:** 6,220,271.96 **Total Base Credits:** 6,220,271.96

Signatures _____ **Date** _____

PS Approval: _____

Created By: SCARONRE **Date Printed:** 07/09/2005 **Jrnl. Dt.:** 07/31/2003

http://www.lbb.state.tx.us/Bill_80/7_Conference/80-7_Conference_0507.pdf

LDT: HB1, 80TH LEG., R.S., ART. III p. 103

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Budget to Cash Adjustments are only USAS entries - B4

We record budget to cash adjustments entries in USAS, when screen 62 appn cash avail does not equal rem cash basis budget. This situation occurs when a transaction uses a T-Code that moves only cash and revenue and does not affect the budget (i.e., T-Code 195). This entry is done for all appropriations in USAS. At year-end this adjustment needs to be monitored to make sure all appropriations have cash equal to the budget authority to spend.

USAS entries for budget to cash adjustments - Agency 730

Form	Batch Type	Edit Mode	TC	PCA	COBJ	APPN	FUND	Doc Type A
Budget Revision	Type 1	1	006	xxxxx	xxxxx	7000	xxxx	A
Budget Revision	Type 1	1	009	xxxxx	xxxxx	3000	xxxx	A

006 +Budget + Cash

009 - Cash

006R -Budget - Cash

009R + Cash

Enter two lines for T_Codes 006 and 009 using the generic COBJ 7000 and 3000 respectively.
Screen 19 LDT: HB1, 80th Leg,RS,ART III, p. 213 Section 2

Example of screen 62 in USAS below:

TEXAS S062	UNIFORM STATEWIDE ACCOUNTING SYSTEM	04/04/02 01:54 PM
LINK TO:	APPROPRIATION RECORD INQUIRY	PROD
AGY: 730 APPN YEAR: 02 APPN #: 10730	EDUCATIONAL AND GENERAL STATE SUPPORT	
APPR FUND: 0225 FUND:	COMP SRCE/GRP: LBB/COMP OBJ:	
PRG CD: LVL:	ORG CD: LVL:	
INQ TYPE: CB INQ YEAR: 02 INQ MONTH: 04	NET CASH ACT:	7,405,151.78-
REM CASH BASIS BUDG:	<u>41,222,885.22</u>	APPN CASH AVAIL: <u>41,223,045.22</u>
REM ACCR BASIS BUDG:	41,220,642.49	APPN ACCR CSH AVAIL: 41,220,802.49
REM ENC BASIS BUDG:	41,220,642.49	APPN ENC CASH AVAIL: 41,220,802.49
BT TITLE AMOUNT	BT TITLE AMOUNT	
01 APPN ORIG BDGT	48,628,197.00	
12 CASH REVENUES	<u>160.00</u>	
15 CASH EXPEND	7,369,932.73	41,223,045.22
16 CASH RSRVD - PR	35,379.05	<u>41,222,885.22</u>
17 ACCRUED EXPEND	2,242.73	160.00
18 ENC OUTSTAND	.00	
F1-HELP F3-END F4-INTERRUPT F8-FRWD		

The entry needed in USAS is for \$160.00.

USAS entries for different appropriations

Unit	HX Fiscal Yr	HX Per	Tran sacti on Cd	Approp Num	Fund	PCA	EOC	Comptroller Obj	Doc Date	Curr Doc Num	Ref Doc Num	Trans Amt	Fiscal Year	Appr opr iat Yr	R ev er se	Fiscal Month	Batch Number
00730	2004	1	006	13121	0001	03980	980	7000		A0161022		500,000.00	04	04		01	022
00730	2004	1	009	13121	0001	03980	980	3000		A0161022		500,000.00	04	04		01	022
00730	2004	1	006	13019	0001	03980	980	7000		A0161033		151,949.00	04	04		01	033
00730	2004	1	009	13019	0001	03980	980	3000		A0161033		151,949.00	04	04		01	033
00730	2004	4	006	13107	0001	03980	980	7000		A0161115		3,746,449.00	04	04		04	115
00730	2004	4	009	13107	0001	03980	980	3000		A0161115		3,746,449.00	04	04		04	115
00730	2004	5	006	13043	0106	03980	980	7000		A0161146		32,507.00	04	04		05	146
00730	2004	5	009	13043	0106	03980	980	3000		A0161146		32,507.00	04	04		05	146
00730	2004	6	006	13123	5079	03980	980	7000		A0161190		114,052.19	04	04		06	190
00730	2004	6	009	13123	5079	03980	980	3000		A0161190		114,052.19	04	04		06	190
00730	2004	6	006	13120	0001	03980	980	7000		A0161192		533,735.23	04	04		06	192
00730	2004	6	009	13120	0001	03980	980	3000		A0161192		533,735.23	04	04		06	192
00730	2004	6	006	29346	5015	03980	980	7000		A0161206		2,684.00	04	04		06	206
00730	2004	6	009	29346	5015	03980	980	3000		A0161206		2,684.00	04	04		06	206
00730	2004	6	006	10730	0001	03701	701	7000		A0161206		37,000.00	04	04		06	206
00730	2004	6	009	10730	0001	03701	701	3000		A0161206		37,000.00	04	04		06	206

Note: See the Appropriation Number Profile in USAS screen 20 to confirm the COBJs to use. T-Code 006 is the expenditure budget and T-Code 009 is the revenue budget. If the generic codes 7000 and 3000 are not set up in the appropriation number profile (screen 20), the Comptroller's Office needs to be notified.

```

Winsock 3270 Telnet - MVS1.CPA.STATE.TX.US
Connect: Close Exit Edit Print Screen Setup Help
TEXAS S020 UNIFORM STATEWIDE ACCOUNTING SYSTEM 01/14/05 11:07 AM
LINK TO: APPROPRIATION NUMBER PROFILE PROD
ACTION: (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)
AGY: 730 APPN YEAR: 05 APPN NO: 28347 LICENSE PLATE SCHOLAR PGM
APPROP - TYPE: 3 GROUP: 99 LEG SESS: 77 SESS CALL #: ACT BL #: SB1
BL LN #: RIDER #: PROG CODE: COMP SRC/GRP: REL APPN: 28347
I/E (I=INCLUDE, E=EXCLUDE)
ENTER UP TO 10 FUNDS/COMP OBJS SEPARATED WITH EITHER "-" OR ",".
APPD FUND I 5015 ,
REV OBJ I 3014 , 3975 ,
EXP OBJ I 7000 , 7679 ,
    
```

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General Revenue Reduction – G0

For FY04, the implementation of GAA, 78th Leg, RS, Art III, Sec 56.1 GR Reduction reduced our general revenue as a transfer-out from our E&G main appropriation (BT 03) and a transfer-in into appropriation 28056 FD 1 (BT 04). The reduction of the budget in appropriation 28056 is done with T-code 001R (BT 01) transferring the funds to the General Revenue. There is no general revenue reduction in FY08. The biennial AY08-09 (80th Legislature) does not have any provisions for a General Revenue Reductions.

USAS entries to enter the General Revenue Reduction - Agency 730

<u>Form</u>	<u>Batch Type</u>	<u>Edit Mode</u>	<u>Doc Type</u>
Cash Receipt	Type 1	1	A

Unit	Curr Doc Num	Batch date	Comptroller Obj	Approp Num	Fund	Appropriat Yr	Fiscal Year	Transaction Cd	Sum Trans Amt	Ref Doc Num	HX Per	Reverse	PCA
730	A4C90203	2003-10-22	7000	10730	0001	04	04	012	335,618.00		2		99999
902	A4C90203	2003-10-22	7000	28056	0001	04	04	018	335,618.00		2		99999

Note: Entry done by the Comptrollers' Office.

PS Entries to enter the General Revenue Reduction - Business Unit 00730

	Header BU: 00730	University of Houston System	Run Date: 01/18/2005
	Fiscal Year: 2004	JOURNAL ENTRY DETAIL	Run Time: 11:58:12
	Acctg Period: 2		

Journal ID: STA4C90203	Reversal: None	Ledger Group: ACTUALS
Date: 10/28/2003	Reversal Date:	Created By: TRANK
Source: ACS	Budget Adjust Type: Actuals	Post Date: 10/29/2003
Header Ref: A4C90203	Edit / Hdr Status: Posted	BCM Status: Valid
Description: G0 - Record General Rev Reduction mandated. (Impl of GAA, 78th Leg, RS, Art III, Sec 56.1_GR Reduction)		BCM Bypass: N

Line #	Account	Line BU	Fund	DeptId	Prog	Bdgt Ref.	Project	Line Ref	Chart.1	Line Description	Amount
1	41102	00730	1026	H0264	A0202	BP2004	NA			GEN REV REDUCTION, MANDATED	335,618.00
2	10500	00730	1026			BP2004				STATE BANK	-335,618.00

Totals for Journal: STA4C90203 **Total Lines:** 2 **Total Base Debits:** 335,618.00 **Total Base Credits:** 335,618.00

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Roll forward and Roll back for appropriations with UB authority - R6

The roll-forward and roll-back of funds is for those appropriations with UB (unexpended balance) authority. The appropriations with UB authority are:

1. Advance Technology Program (0001) and Advance Research Program (13021/0001 and 13020/0001 respectively)
2. Technical Workforce Development (formerly Engineering and Technical Consortium) (13123/5079)
3. Higher Education Assistance Fund (HEAF) (13047/0001)
4. Un-appropriated Activity (00000/0225)

1. ATP/ARP

To process the **roll-forward** of funds for ATP/ARP (e.g., un-expended and un-encumbered funds in AY03 to roll-forward to AY04), use the journal voucher document, batch type 8 and edit mode 2. We are able to roll-forward the funds because ATP and ARP are considered grants and the legal cite is HB1, 80th Leg., R.S., Article IX, Sec. 17.04.

USAS entries to Roll-Forward funds for ARP – Agency 730

Unit	Curr Doc Num	Batch date	Comptroller Obj	Approp Num	Fund	Appropriat Yr	Fiscal Year	Transaction Cd	Sum Trans Amt	Ref Doc Num	HX Per	Reverse	PCA
00730	J0161013	2006-09-10	3975	13020	0001	06	07	406	995,026.81		1		03980
00730	J0161013	2006-09-10	3975	13020	0001	07	07	405	995,026.81		1		03980

LDT: HB1, 80th Leg., R.S., Article IX, Sec. 17.04

PS entries to Roll-Forward funds for ARP – Business Unit 730

	Header BU: 00730	University of Houston System	Run Date: 01/18/2007
	Fiscal Year: 2007	JOURNAL ENTRY DETAIL	Run Time: 03:41:00
	Acctg Period: 1		

Journal ID: STJ0161013	Reversal: None	Ledger Group: ACTUALS
Date: 09/10/2006	Reversal Date:	Created By: NGUYENTB
Source: ACS	Budget Adjust Type: Actuals	Post Date: 09/11/2006
Header Ref: J0161013	Edit / Hdr Status: Posted	BCM Status: Valid
Description: R6 - Rollforward from AY06 to AY07 for ARP, 13020, 0001.		BCM Bypass: N

Line #	Account	Line BU	Fund	DeptId	Prog	Bdgt Ref.	Project	Line Ref	Chart.1	Line Description	Amount
1	10500	00730	1100			BP2006				STATE BANK	-995,026.81
2	10500	00730	1100			BP2007				STATE BANK	995,026.81

Totals for Journal: STJ0161013 **Total Lines:** 2 **Total Base Debits:** 995,026.81 **Total Base Credits:** 995,026.81

Signatures _____ **Date** _____

PS Approval: _____

Created By: NGUYENTB **Date Printed:** 01/18/2007 **Jrnl. Dt.:** 09/10/2006

Note: Use the most recent PS fund code for ATP or ARP. The fund code for ATP program 06-07 is 1100.


2. Technical Workforce Development

To process the **roll-forward** of funds for Engineer and Technical Consortium, use the journal voucher document, batch type 8 and edit mode 2. We are able to roll-forward the funds because Tech Workforce Development is considered a grant and the legal cite is HB1, 80th Leg., R.S., Article IX, Sec. 17.04.

USAS entry to Roll-Forward funds for Technical Workforce Development – Agency 730

Unit	Curr Doc Num	Batch date	Comptroller Obj	Approp Num	Fund	Appropriat Yr	Fiscal Year	Transaction Cd	Sum Trans Amt	Ref Doc Num	HX Per	Reverse	PCA
00730	J0161189	2006-09-10	3975	13123	5079	07	07	405	114,052.19	J0161189	1		03980
00730	J0161189	2006-09-10	3975	13123	5079	06	07	406	114,052.19	J0161189	1		03980

PS entry to Roll-Forward funds for Technical Workforce Development – Business Unit 00730

	Header BU: 00730	University of Houston System	Run Date: 01/18/2007
	Fiscal Year: 2007	JOURNAL ENTRY DETAIL	Run Time: 03:43:12
	Acctg Period: 1		

Journal ID: STJ0161189

Date: 09/10/2006

Source: ACS

Header Ref: J0161189

Description: R6 - Rollforward from 27919, 5079, 06 to 13123, 5079, 07. (Engineering & Tech. Consortium)

Reversal: None **Ledger** ACTUALS

Group:

Reversal Date: **Created By:** NGUYENTB

Budget Adjust Actuals **Post Date:** 09/10/2006

Type:

Edit / Hdr Status: Posted **BCM Status:** Valid

BCM Bypass: N

Line #	Account	Line BU	Fund	DeptId	Prog	Bdgt Ref.	Project	Line Ref	Chart.1	Line Description	Amount
1	10500	00730	1091			BP2006				STATE BANK	-114,052.19
2	10500	00730	1091			BP2007				STATE BANK	114,052.19

Totals for Journal: STJ0161189

Total Lines: 2

Total Base Debits: 114,052.19

Total Base Credits: 114,052.19

3. Higher Education Assistance Fund

To process the roll-forward of funds for HEAF, use document type B, batch type 1 and edit mode 1.

USAS entries to roll-forward funds for HEAF – Agency 730

Unit	HX Fiscal Yr	HX Per	Transaction Cd	Approp Num	Fund	PCA	EO C	Comptroller Obj	Doc Date	Curr Doc Num	Ref Doc Num	Trans Amt	Fiscal Year	Appropriat Yr	Reverse	Fiscal Month	Batch Number
00730	2004	2	040	13047	0001	03980	980	7000		B0161066	B0161066	15,446,910.49	07	06		02	066
00730	2004	2	042	13047	0001	03980	980	7000		B0161066	B0161066	15,446,910.49	07	07		02	066

LDT: HB1,80th Leg,RS,ART III p. 56 Rider 1

PS entries to roll-forward funds for HEAF – Business Unit 00730

	Header BU: 00730	University of Houston System	Run Date: 01/18/2007
	Fiscal Year: 2007	JOURNAL ENTRY DETAIL	Run Time: 03:48:06
	Acctg Period: 2		

Journal ID: STB0161066

Date: 10/15/2006
Source: ACS

Header Ref: B0161066

Description: R6 - HEAF Roll forward from AY06 to AY07. Amount to roll-forward takes in consideration the encumbrances that will liquidate for AY06.

Reversal: None
Ledger Group: ACTUALS
Reversal Date:
Created By: TRANK
Budget Adjust Type: Actuals
Post Date: 10/15/2006
Edit / Hdr Status: Posted
BCM Status: Valid
BCM Bypass: N

Line #	Account	Line BU	Fund	DeptId	Prog	Bdgt Ref.	Project	Line Ref	Chart.1	Line Description	Amount
1	10500	00730	1008			BP2007				STATE BANK	15,446,910.49
2	10500	00730	1008			BP2006				STATE BANK	-15,446,910.49

Totals for Journal: STB0161066

Total Lines: 2

Total Base Debits: 15,446,910.49

Total Base Credits: 15,446,910.49

4. Un-appropriated Activity

Un-appropriated activity is set apart from the other appropriations. The roll-forward has to be followed by a budget revision when the budget load amount has been exceeded.

- a. At the beginning of the year roll-forward the amount of the deferred revenue tuition. This is only a cash entry in PS and USAS with no budget revision.


Roll-forward the deferred tuition revenue for appropriation 00000/0225 from AY06 to AY07:

USAS entry to roll-forward funds for the un-appropriated activity for the amount of deferred tuition revenue-Agency 730

Form **Batch Type** **Edit Mode** **Doc Type**
 Deposit Type 8 2 J

Unit	Curr Doc Num	Batch date	Comptroller Obj	Approp Num	Fund	Appropriat Yr	Fiscal Year	Transaction Cd	Sum Trans Amt	Ref Doc Num	HX Per	Reverse	PCA
00730	J0161004	2006-09-06	3975	00000	0225	07	07	405	17,215,765.02	J0161004	1		03992
00730	J0161004	2006-09-06	3975	00000	0225	06	07	406	17,215,765.02	J0161004	1		03992

PS Entries to roll-forward funds for the un-appropriated activity - Business Unit 00730

	Header BU: 00730	University of Houston System	Run Date: 09/10/2006
	Fiscal Year: 2007	JOURNAL ENTRY DETAIL	Run Time: 05:00:22
	Acctg Period: 1		

Journal ID: STJ0161004

Date: 09/06/2006

Source: ACS

Header Ref: J0161004

Description: R6 - E & G, Roll-forward from AY06 to AY07 for the amount of the deferred revenue.

Reversal: None **Ledger Group:** ACTUALS
Reversal Date: **Created By:** NGUYENTB
Budget Adjust Type: Actuals **Post Date:** 09/06/2006
Edit / Hdr Status: Posted **BCM Status:** Valid
BCM Bypass: N

Line #	Account	Line BU	Fund	DeptId	Prog	Bdgt Ref.	Project	Line Ref	Chart.1	Line Description	Amount
1	10500	00730	1065			BP2007				STATE BANK	17,215,765.02
2	10500	00730	1065			BP2006				STATE BANK	-17,215,765.02

Totals for Journal: STJ0161004 **Total Lines:** 2 **Total Base Debits:** 17,215,765.02 **Total Base Credits:** 17,215,765.02

Signatures _____
 PS Approval: _____

Date _____

- b. Roll-forward for 00000/0225 has to be followed by an adjustment to 10730/0225 appropriation when the amount of the budget load is exceeded. The budget and cash is increased in 10730 0225 in the year the funds were transferred to (AY07) and decreased in the year the funds were transferred from (AY06).

USAS entry to roll-forward funds for the un-appropriated activity for the amount in excess of the budget load - Agency 730

Form **Batch Type** **Edit Mode** **Doc Type**
 Deposit Type 8 2 J

Unit	Curr Doc Num	Batch date	Comptroller Obj	Approp Num	Fund	Appropriat Yr	Fiscal Year	Transaction Cd	Sum Trans Amt	Ref Doc Num	HX Per	Reverse	PCA
00730	J0161187	2007-02-05	3975	00000	0225	07	07	405	124,142.15	J0161187	1		03992
00730	J0161187	2007-02-05	3975	00000	0225	06	07	406	124,142.15	J0161187	1		03992

PS Entries to roll-forward funds for the un-appropriated activity - Business Unit 00730

	Header BU: 00730	University of Houston System	Run Date: 02/05/2007
	Fiscal Year: 2007	JOURNAL ENTRY DETAIL	Run Time: 05:00:22
	Acctg Period: 1		

Journal ID: STJ0161187 **Reversal:** None **Ledger Group:** ACTUALS
Date: 02/05/2007 **Reversal Date:** **Created By:** NGUYENTB
Source: ACS **Budget Adjust Type:** Actuals **Post Date:** 02/05/2007
Header Ref: J0161187 **Edit / Hdr Status:** Posted **BCM Status:** Valid
Description: R6 - E & G, Roll-forward from AY06 to AY07 for the amount of the deferred revenue. **BCM Bypass:** N

Line #	Account	Line BU	Fund	DeptId	Prog	Bdgt Ref.	Project	Line Ref	Chart.1	Line Description	Amount
1	10500	00730	1065			BP2007				STATE BANK	124,142.15
2	10500	00730	1065			BP2006				STATE BANK	-124,142.15

Totals for Journal: STJ0161187 **Total Lines:** 2 **Total Base Debits:** 124,142.15 **Total Base Credits:** 124,142.15

Signatures _____ **Date** _____

PS Approval: _____

Created By: NGUYENTB **Date Printed:** 02/05/2007 **Jrnl. Dt.:** 02/05/2007

USAS entry to increase the budget authority and adjust the cash in the E&G dedicated appropriation - Agency 730

Form Budget Revision **Batch Type** Type 1 **Edit Mode** 1 **Doc Type** A

Unit	Curr Doc Num	Batch date	Comptroller Obj	Approp Num	Fund	Appropriat Yr	Fiscal Year	Transaction Cd	Sum Trans Amt	Ref Doc Num	HX Per	Reve rse	PCA
00730	A0161193	2007-02-05	7000	10730	0225	06	07	006	124,142.15	A0161193	6	R	03701
00730	A0161193	2007-02-05	7000	10730	0225	07	07	006	124,142.15	A0161193	6		03701

PS entries to increase the budget authority and adjust the cash balance in fund code 1054 - Business Unit 00730

	Header BU: 00730	University of Houston System	Run Date: 02/06/2007
	Fiscal Year: 2004	JOURNAL ENTRY DETAIL	Run Time: 05:03:17
	Acctg Period: 6		

Journal ID: STA0161193

Date: 02/05/2007

Source: ACS

Reversal: None **Ledger Group:** ACTUALS

Reversal Date: **Created By:** NGUYENTB

Budget Adjust Type: Actuals **Post Date:** 02/06/2007

Header Ref: A0161193

Edit / Hdr Status: Posted **BCM Status:** Valid

Description: Decrease the budget authority in 10730/0225/03 to match the cash in 00000/0225/03 appn; and increase the budget authority in 10730/0225/04 to match the cash in 00000/0225/04 appn.

BCM Bypass: N

Line #	Account	Line BU	Fund	DeptId	Prog	Bdgt Ref.	Project	Line Ref	Chart.1	Line Description	Amount
1	33500	00730	1054	H0600	F1655	BP2006	NA			Decr Budget Auth	124,142.15
2	10500	00730	1054			BP2006				STATE BANK	-124,142.15
3	37400	00730	1065	H0600	F1651	BP2006	NA			Decr Budget Auth	-124,142.15
4	10500	00730	1065			BP2006				STATE BANK	124,142.15
5	33500	00730	1054	H0600	F1651	BP2007	NA			Increase Budget Auth	-124,142.15
6	10500	00730	1054			BP2007				STATE BANK	124,142.15
7	37400	00730	1065	H0600	F1651	BP2007	NA			Increase Budget Auth	124,142.15
8	10500	00730	1065			BP2007				STATE BANK	-124,142.15

Totals for Journal: STA0161193

Total Lines: 8

Total Base Debits: 496,568.60

Total Base Credits: 496,568.60

Signatures _____

Date _____

PS Approval: _____

Created By: NGUYENTB

Date Printed: 02/06/2007

Jrnl. Dt.: 02/05/2006

Note: When the rollforward entry uses TCodes 405/406, the budget to cash adjustment entry needs to follow to increase/decrease the budget authority to spend. TCodes 405/406 move only cash.

c. Roll-back for fund 0225 main appropriation (10730)

Step 1: Roll-back from appropriation 00000/0225 from AY07 to AY06 is processed by issuing a journal entry just like in the example for roll-forward, but using first T-Codes 406R for FY06 and second 405R for FY07. The PS entry is crediting account 10500 for BP2007 and debiting 10500 for BP2006 for fund code 1065.

Step 2: The prior step is also followed by a Budget Revision in appn 10730/0225. The budget and cash is increased in 10730/0225 in the year the funds were transferred to with TC 006 (AY06 in this case) and decreased in the year the funds were transferred from with TC 006R (AY07 in this case). The PS entry adjusts the cash available in 1054 and 1065 to match the cash available in USAS and transfers the corresponding equities just like in the roll-forward entry, but with the opposite sign.

Sec. 2. Local Funds Appropriated. All balances of local funds except for any identifiable general revenue in the local funds of the state institutions of higher education named in this Article, as those funds are defined in Education Code § 51.009(a) (excluding indirect cost recovery), at the close of the fiscal year ending August 31, 2007, including balances in their local revolving funds at that time, and the income to said funds during the fiscal years beginning September 1, 2007 and 2008, are hereby appropriated for the operation, maintenance, and improvement of the respective state institutions. Institutional funds, as those funds are defined in Education Code § 51.009(b), shall be expended as authorized by the laws governing the use of the funds, and unless specifically included or identified, are exempt from the Article III and IX Special Provisions of this Act.

All local funds shall be subject to the special and general provisions of Articles III and IX except where certain local funds are specifically exempted from these provisions by a provision herein or by specific statutory authority.

AD03-Conf-3-D

III-213

May 24, 2007

LDT: HB1,80th Leg,RS,ART III, Sec 2, page 213

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Encumbrances – E0

Policy

Annually, payables and binding encumbrances must be reported to the Texas Comptroller of Public Accounts, the State Auditor's office and the Legislative Budget Board by October 30. Certifications are required with each report.

Binding encumbrances and payables must be entered in USAS for appropriations made for the current appropriation year within 30 days after the close of the first three fiscal year quarters, that is, 30 days after November 30, February 28/29 and May 31, respectively. For those appropriations that do not have Unexpended Balance (UB) authority On November 1 of each fiscal year, the Comptroller lapses all unencumbered appropriation balances on the payables and binding encumbrances reported by processing a budget revision.

The table below shows the due dates for entering binding encumbrances and payables in USAS.

Period	End Date/Effective Date	Due Date
1st Quarter	November 30	December 30
2nd Quarter	February 28/29	March 30
3rd Quarter	May 31	June 30
Annual	August 31	October 30

The quarterly and annual encumbrances report is a computer-generated file that is sent to USAS to accomplish reserves required by APS 018.

Legal cite - Tex. Const. Art. III, § 49(g) and art. VIII, § 6; Tex. Gov't Code Ann. §§ 403.021, 403.071, 403.074

Payables: Amounts obligated for goods or services **actually rendered** or provided to the agency at the end of the reporting period, for which the agency has **not made payments**, should be recorded as accounts payable. Enter vouchers payable with an effective date of August 31. Agencies **should not** process accrual transactions which **generate liquidating transactions** that post to cash (GL 0045) if they **exceed** the amount of **remaining cash-basis budget and appropriation cash available** in a prior year's appropriation.

Expenditure Transfers: If cash expenditures are posted incorrectly in the prior fiscal year, or there is need to reallocate expenditures, accrue expenditure transfers (T-Codes 467/468) with an effective date equal to the last day of the period. Accruals done using T-Codes 467 and 468 will generate an automatic reversal and post the cash in the following year. The accrual and reversal of accrual entries should be done in PS as well to keep both systems in balance.

Operating Transfers: Accrued operating transfers (due tos and due froms) should be posted with the appropriate effective date using T-Code 450 (record accrual of operating transfer-out) and T-Code 451 (record accrual of operating transfer-in). These T-Codes will reverse themselves in the new quarter/year.

Encumbrances are amounts obligated for goods or services through contractual obligations, agreement or other action which legally obligates state funds, but where the good or service has not been received by the end of the reporting period. Therefore, balances on this report will include only obligated amounts to be paid from an appropriation. In the report, do not include balances that will be transferred forward (unexpended balance [UB] authority) to the following year. **Anticipated contracts or contracts under negotiation are not legal commitments and should not be reported as encumbrances.** As an example, funds dedicated for construction, but not yet specifically awarded as a contract, would not be reported as an encumbrance. In this case, a reservation of fund balance should be entered on the annual financial report.

Agencies may obligate or encumber an appropriation during the specified term for which it was made. However, payments for such obligations must be made within two years following the last day of the appropriation year. Agencies must obligate or encumber an appropriation during the specified term for which it was appropriated.

If the appropriation year (AY) is...	Then funds must be encumbered by...	And vouchers must be paid by...
2002 (September 1, 2001 - August 31, 2002)	August 31, 2002	August 31, 2004
2003 (September 1, 2002 - August 31, 2003)	August 31, 2003	August 31, 2005

Refer to the [State of Texas Purchase Policies and Procedures Guide](https://fm.xcpa.state.tx.us/fm/pubs/purchase/index.php), <https://fm.xcpa.state.tx.us/fm/pubs/purchase/index.php> Section 8.006 for "Appropriation year determination."

Encumbrances differ from payables. The former are commitments for goods or services made before the reporting period's end, but the actual receipt of the good or performance of the service does not occur until after the end of the reporting period.

Accruals and encumbrances appropriation balances are identified on the USAS Appropriation Record Inquiry (62) profile as remaining accrual and encumbrance-basis budget and appropriation accrual and encumbrance cash available. The annual encumbrance and payables information entered in USAS should agree with the encumbrances and payables reported on the AFR (Annual Financial Report).

Appropriations statutorily expire when:

- a) They are not obligated before the end of the appropriation term **or**
- b) They are not expended during the authorized payment period **or**
- c) They are not reappropriated in subsequent legislation.

The T-Code used for recording encumbrances is determined by whether agencies use encumbrance accounting in USAS. As a Higher Ed agency, UH System components do not use encumbrance accounting in USAS and, therefore, we use T-Code 207 to record encumbrances on a quarterly basis.

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Fund Equity and Cash Transfers – F1

The only **fund equity** transfers entered in PS by State Accounting are the funding of the payroll allocations between the central services and system operation appropriations in Business Unit 00783 and between the E&G fund 1 and 2 appropriations in Business Unit 00730.

We transfer payroll expenses in PS and USAS from E&G fund 1 to E&G fund 2 for proportionality purposes. This entry leaves a deficit in the fund 2 cost center and a surplus in the fund 1 cost center. The fund transfers for the payroll allocations between the E&G fund 1 and 2 (10730/0001 fund code 1026 in PS and 10730/0225 fund code 1054 in PS, respectively), corrects the deficit equity in the fund 2 cost center by transferring the equity from the fund 1 cost center. See entry below.

PS entry to balance the equity between fund 1026 and 1054 – Business Unit 00730

	Header BU: 00730 Fiscal Year: 2007 Acctg Period: 6	University of Houston System JOURNAL ENTRY DETAIL	Run Date: 03/09/2007 Run Time: 02:01:17
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Journal ID:	STJ0161180	Reversal:	None	Ledger	ACTUALS
Date:	02/27/2007	Reversal Date:		Group:	BANKSDA
Source:	ACS	Budget	Actuals	By:	
		Adjust Type:		Post Date:	02/28/2007
Header Ref:	J0161180	Edit / Hdr	Posted	BCM	Valid
Description:	P1 & F1- Funding for salary allocation between E&G fund 1026 and E&G- Dedicated fund 1054 for the 1st-2nd Quarter (1st).			Status:	N
		BCM		Bypass:	

Line #	AccountLine BU	FundDeptIdProg	Bdgt Ref.	Project	Line Ref Chart.1	Line Description	Amount
1	37400 00730	1026 H0600 A1994	BP2007	NA	J0161180	FUNDING SAL. ALLOC. 1ST-2NDQTR	26,051,047.77
2	33500 00730	1054 H0600 A1994	BP2007	NA	J0161180	FUNDING SAL. ALLOC. 1ST-2NDQTR	-26,051,047.77
3	10100 00730	1026	BP2007			CLAIM ON CASH	-26,051,047.77
4	10100 00730	1054	BP2007			CLAIM ON CASH	26,051,047.77

Totals for Journal: STJ0161180	Total Lines: 4	Total Base Debits: 52,102,095.54	Total Base Credits: 52,102,095.54
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Signatures _____	Date	_____
PS Approval: _____		_____

Created By: BANKSDA	Date Printed: 03/09/2007	Jrnl. Dt.: 02/27/2007
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The **cash transfers** are processed in between fund codes related to the same state appropriation to cover the negative balance on the state cash account 10500 for BU 00783 and 00730.

PS entry to cover negative balances – BU 00783

	Header BU: 00783	University of Houston System	Run Date: 01/10/2006
	Fiscal Year: 2006	JOURNAL ENTRY DETAIL	Run Time: 12:06:02
	Acctg Period: 4		

Journal ID: STJ0042037 **Reversal:** None **Ledger Group:** ACTUALS
Date: 12/13/2005 **Reversal Date:** **Created By:** NGUYENTB
Source: ACS **Budget Adjust Type:** Actuals **Post Date:** 12/20/2005
Header Ref: J0042037 **Edit / Hdr Status:** Posted **BCM Status:** Valid
Description: F1 - Funding negative balances on the state cash balances as of 11/30/05 for CSA, AY 06 and Heaf , AY 05 for November Cash Reconciliation. **BCM Bypass:** N

Line #	Account	Line BU	Fund	DeptId	Prog	Bdgt Ref.	Project	Line Ref	Chart.1	Line Description	Amount
1	10500	00783	7050			BP2006				Funding Neg. balances as 11/30	411,698.05
2	10500	00783	1006			BP2006				Funding Neg. balances as 11/30	-411,698.05
3	10500	00783	7054			BP2006				Funding Neg. balances as 11/30	2,964.35
4	10500	00783	1006			BP2006				Funding Neg. balances as 11/30	-2,964.35
5	10500	00783	1008			BP2005				Funding Neg. balances as 11/30	165,905.83
6	10500	00783	7042			BP2005				Funding Neg. balances as 11/30	-165,905.83
7	10100	00783	7050			BP2006				CLAIM ON CASH	-414,662.40
8	10100	00783	1006			BP2006				CLAIM ON CASH	414,662.40
9	10100	00783	7050			BP2006				CLAIM ON CASH	2,964.35
10	10100	00783	7054			BP2006				CLAIM ON CASH	-2,964.35
11	10100	00783	7050			BP2006				CLAIM ON CASH	165,905.83
12	10100	00783	1008			BP2005				CLAIM ON CASH	-165,905.83
13	10100	00783	7050			BP2006				CLAIM ON CASH	-165,905.83
14	10100	00783	7042			BP2005				CLAIM ON CASH	165,905.83

Totals for Journal: STJ0042037 **Total Lines:** 14 **Total Base Debits:** 1,330,006.64 **Total Base Credits:** 1,330,006.64

Signatures _____ **Date** _____

PS Approval: _____

Created By: NGUYENTB **Date Printed:** 01/10/2006 **Jrnl. Dt.:** 12/13/2005

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Expenditure Transfers

Expenditure transfers are processed for the following reasons:

- a. Transfers between FD 1 and 2 for proportionality purposes (APS 001 HB1,79th Leg,RS,ART IX p. 30 Sec 6.08); or
- b. To correct posted ineligible expenses (HB1, 80th Leg,RS,ART IX, Section 6.16); or
- c. To correct over expended cost centers (HB1, 80th Leg, RS, ART IX, Section 6.16).

All the expenditure transfers are processed in PS and USAS using the same procedures. The examples below illustrate the different types of situations.

Expenditure Transfers – F0 (FICA), O0 (Optional Retirement Program), and P1 (Payroll Allocations)

- a. When the expenditure transfer is recorded to adjust proportionally expenses between fund 0001 and 0225, a PS and USAS entry is completed as follows:

USAS entries to transfer expenditures between different appropriations to adjust proportionality - Agency 730

Journal Voucher Batch Type Edit Mode Doc Type
 Type 8 2 J

Example below is a FICA expenditure transfer between fund 0001 and 0225. Payroll expenses post to fund 0001 and we need to transfer a portion of those expenses to fund 0225 to pay proportional according to APS 011.

Unit	Curr Doc Num	Batch date	Comptroller Obj	Approp Num	Fund	Appropriat Yr	Fiscal Year	Transaction Cd	Sum Trans Amt	Ref Doc Num	HX Per	Reverse	PCA
00730	J0161384	2005-05-04	7086	97646	0001	05	05	407	339,605.70	J0161384	9		03991
00730	J0161384	2005-05-04	7086	97646	0225	05	05	408	339,605.70	J0161384	9		03991

Note: Use document type “J” to transfer expenses between fund one and two or between different appropriation numbers when the expenditure transfer is not the result of a bookkeeping error.

LDT: HB1,80th APS 001 Leg,RS,ART IX p. 30 Sec 6.08

PS entries to transfer expenditures between different appropriations to adjust proportionality - Business Unit 00730

	Header BU: 00730	University of Houston System	Run Date: 03/09/2007
	Fiscal Year: 2007	JOURNAL ENTRY DETAIL	Run Time: 02:19:56
	Acctg Period: 5		

Journal ID: STJ0161103 **Reversal:** None **Ledger:** ACTUALS
Date: 01/22/2007 **Reversal Date:** **Group:** BANKSDA
Source: ACS **Budget Adjust Type:** Actuals **By:** **Post Date:** 01/23/2007
Header Ref: J0161103 **Edit / Hdr Status:** Posted **BCM Status:** Valid
Description: F0- Proportionality adjustment according to APS 011 between funds 1 & 2 for FICA for September-December 2006 (Payment). **BCM Bypass:** N

Line #	Account	Line BU	Fund	DeptIdProg	Bdgt Ref.	Project	Line Ref	Chart.1	Line Description	Amount
1	51115	00730	1072	H0437 A0279	BP2007	NA	J0161103		PROP ADJ- FICA FD2 SEPT-DEC 06	1,044,204.73
2	10500	00730	1072		BP2007		J0161103		STATE BANK	-1,044,204.73
3	10500	00730	1022		BP2007		J0161103		STATE BANK	1,044,204.73
4	51109	00730	1022	H0437 A0295	BP2007	NA	J0161103		PROP ADJ- FICA FD1 SEPT-DEC 06	-1,044,204.73

Totals for Journal: STJ0161103 **Total Lines:** 4 **Total Base Debits:** 2,088,409.46 **Total Base Credits:** 2,088,409.46

Signatures _____ **Date** _____
PS Approval: _____

Created By: BANKSDA **Date Printed:** 03/09/2007 **Jrnl. Dt.:** 01/22/2007

Expenditure Transfers – E5

b and c. When the expenditure transfer is as a result of a bookkeeping error the following cases are describe below:

1. The expenditure transfer can be between different budget periods. When the entry is between different budget periods, the USAS entry is required between the different appropriation years.
2. When the expenditure transfer is between different program codes and/or project codes, a USAS entry is not required, unless the program codes and/or project codes are in reference to different strategies (different PCA).
3. When a reallocation of expenses is between different PS account numbers within the same appropriation, an entry in USAS is required if the different account numbers involve different COBJs.
4. When departments reallocate expenses between different state fund codes, they send the journal entry to General Accounting. State Accounting determines if the reallocation is between different appropriations; if the entry involves different appropriations a journal entry in USAS and PS needs to be created. See entries below:

USAS entries reallocating expenses between different appropriations as a result of an error - Agency 730


<u>Form</u>	<u>Batch Type</u>	<u>Edit Mode</u>	<u>Doc Type</u>
Journal Entry	Type 8	2	K

<u>Unit</u>	<u>Curr Doc Num</u>	<u>Batch date</u>	<u>Comptroller Obj</u>	<u>Approp Num</u>	<u>Fund</u>	<u>Appropriat Yr</u>	<u>Fiscal Year</u>	<u>Transaction Cd</u>	<u>Sum Trans Amt</u>	<u>Ref Doc Num</u>	<u>HX Per</u>	<u>Reverse</u>	<u>PCA</u>
00730	K0161163	2004-01-20	7291	10730	0001	04	04	408	4.44	K0161163	5		03701
00730	K0161163	2004-01-20	7291	10730	0225	04	04	407	4.44	K0161163	5		03701
00730	K0161163	2004-01-20	7806	10730	0001	04	04	408	60.21	K0161163	5		03701
00730	K0161163	2004-01-20	7806	13047	0001	04	04	407	60.21	K0161163	5		03980

Note: Use document type “K” to transfer expenses between different COBJs, appropriation years, PCA corrections, or any other bookkeeping error.

LDT: HB1, 80th Leg,RS,ART IX, Section 6.16

PS Entries reallocating expenses between different appropriations as a result of an error – Business Unit 730

	Header BU: 00730	University of Houston System	Run Date: 01/18/2005
	Fiscal Year: 2004	JOURNAL ENTRY DETAIL	Run Time: 10:16:41
	Acctg Period: 5		

Journal ID: STK0161163	Reversal: None	Ledger Group: ACTUALS
Date: 01/20/2004	Reversal Date:	Created By: NGUYENTB
Source: ACS	Budget Adjust Type: Actuals	Post Date: 01/21/2004
Header Ref: J0161163	Edit / Hdr Status: Posted	BCM Status: Valid
Description: Expenditure transfer. Ref. # 0000861398, 0000861777.		BCM Bypass: N

Line #	Account	Line BU	Fund	DeptId	Prog	Bdgt Ref.	Project	Line Ref	Chart.1	Line Description	Amount
1	10500	00730	1026			BP2004		0000861398		STATE BANK	-60.21
2	10500	00730	1043			BP2004		0000861398		STATE BANK	60.21
5	10500	00730	1026			BP2004		0000861777		STATE BANK	-4.44
6	10500	00730	1054			BP2004		0000861777		STATE BANK	4.44
7	10100	00730	1026							CLAIM ON CASH	64.65
8	10100	00730	1043							CLAIM ON CASH	-60.21
9	10100	00730	1054							CLAIM ON CASH	-4.44

Totals for Journal: STJ0161163 **Total Lines:** 7 **Total Base Debits:** 129.30 **Total Base Credits:** 129.30

Signatures _____ **Date** _____

PS Approval: _____

Created By: NGUYENTB **Date Printed:** 01/18/2005 **Jrnl. Dt.:** 01/20/2004

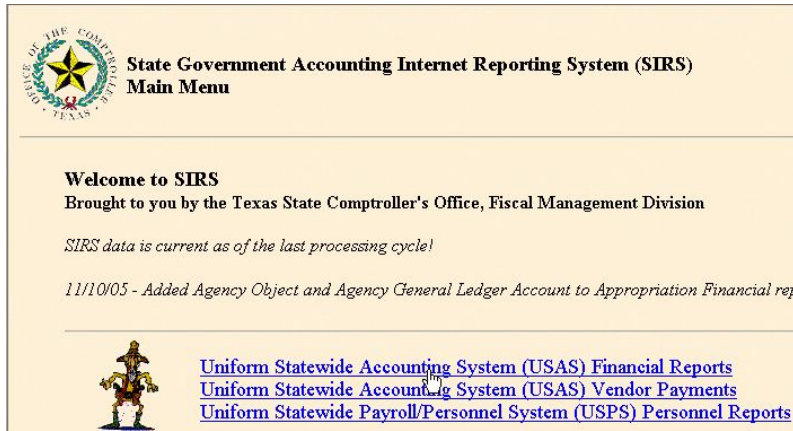
Note: The expense portion has been entered by the departments in another PS entry indicated in the Line reference of this entry.


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Expenditure Transfer for the Automated Budget and Evaluation System of Texas (ABEST) – E7

The expenditure transfers for the ABEST Reconciliation correct the Program Cost Account (PCA). No entry in PS is required. To correct the PCA do the following:

Go to the SGA Ad Hoc Reports, Main Menu (http://mvs1.cpa.state.tx.us/fiscal/sga_reports.html) and click on Uniform Statewide Accounting System Financial Reports.




 **State Government Accounting Internet Reporting System (SIRS)**
Main Menu

Welcome to SIRS
Brought to you by the Texas State Comptroller's Office, Fiscal Management Division

SIRS data is current as of the last processing cycle!

11/10/05 - Added Agency Object and Agency General Ledger Account to Appropriation Financial rep

 [Uniform Statewide Accounting System \(USAS\) Financial Reports](#)
[Uniform Statewide Accounting System \(USAS\) Vendor Payments](#)
[Uniform Statewide Payroll/Personnel System \(USPS\) Personnel Reports](#)

In the next page, click on Institutions of Higher Education.




 **SIRS: USAS Financial Report**
Menu

ABEST/USAS Reconciliation

-  [Institutions of Higher Education](#)
-  [State Agencies](#)

Then, click on detail by strategy for all USAS expenditures. The ABEST format has only the E&G transactions. By correcting all USAS transactions the ABEST expenditures are also corrected.



SIRS: ABEST/USAS Reconciliation Menu


All USAS Expenditures

- [Detail by Program Code](#)
- [Detail by Strategy](#)
- [Specific Strategy Detail](#)
- [About These Reports](#)

USAS Expenditures in ABEST Format

- [Detail by Program Code](#)
- [Detail by Strategy](#)
- [Specific Strategy Detail](#)
- [About These Reports](#)

Choose the parameters indicated below and click submit to have the transactions for agency 765, FY06, appropriation year 2006, and second quarter reconciliation. Choose the Comma-Separated Values so the transactions can be downloaded to excel.



SIRS: ABEST/USAS Reconciliation (Higher Ed.)
All USAS Expenditures: Detail by Strategy

Agency Number:

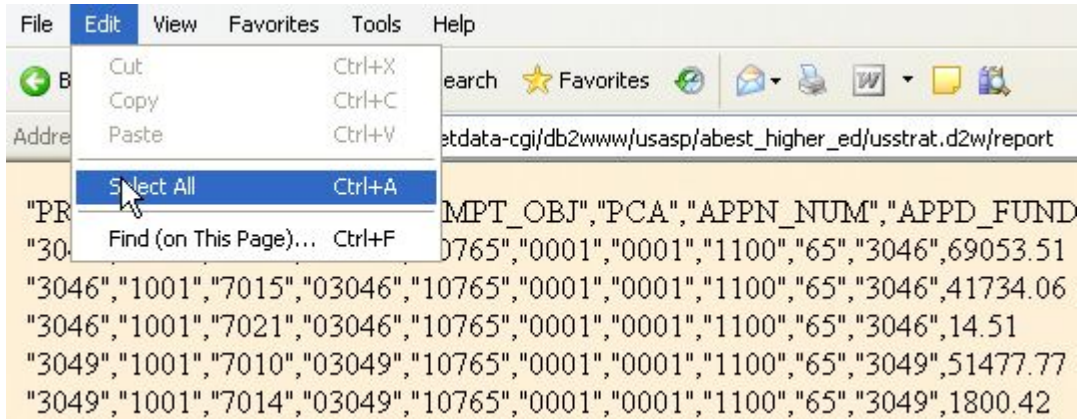
Appropriation Year:

Fiscal Year:

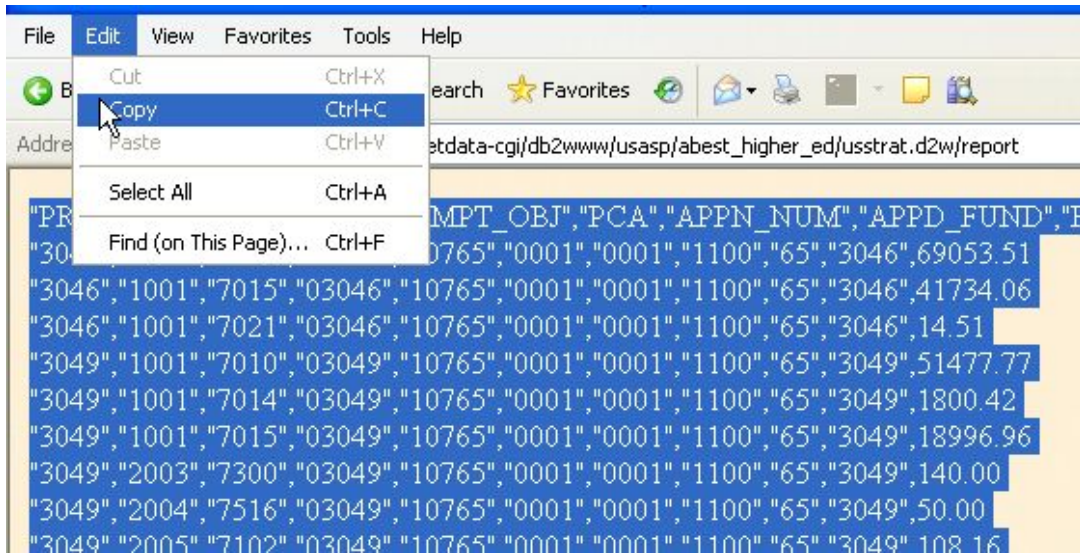
Fiscal Period:

Report Format:

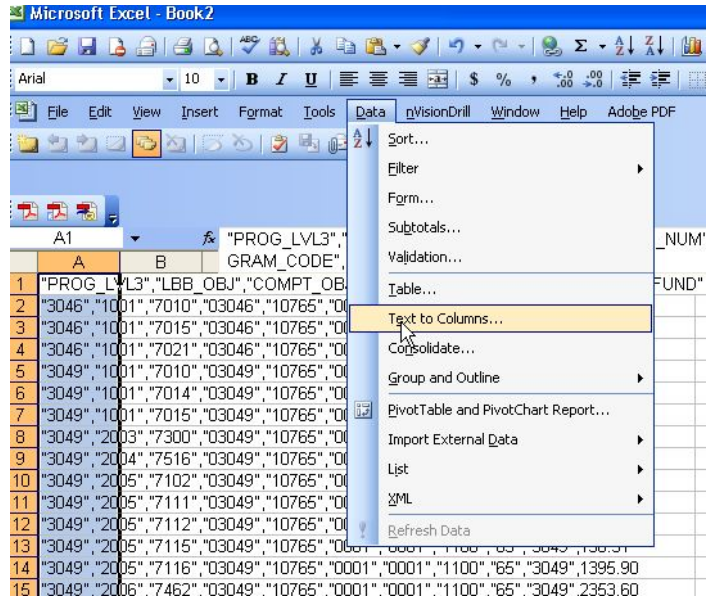
The result is below. Click on edit and select all to highlight all the transactions.



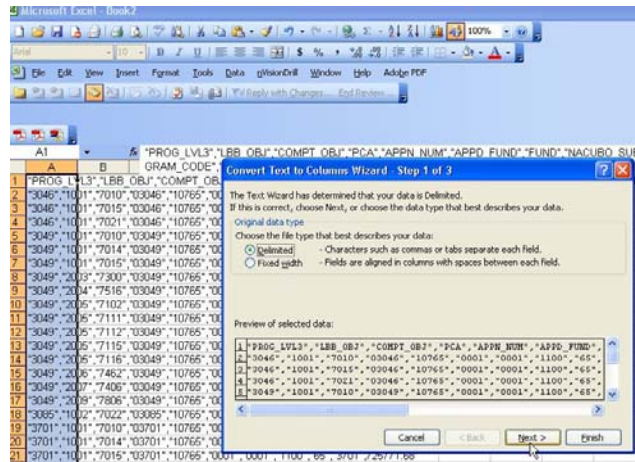
Then, click on copy to download the transactions to excel.



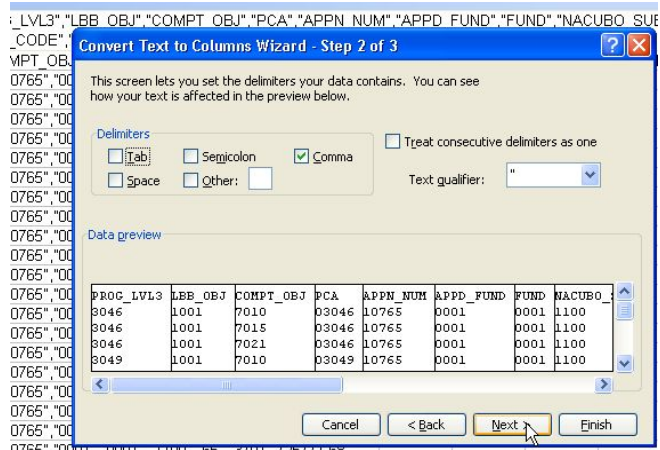
Open excel and paste the transactions. In excel, after highlighting column A, go to Data and choose Text to Columns.



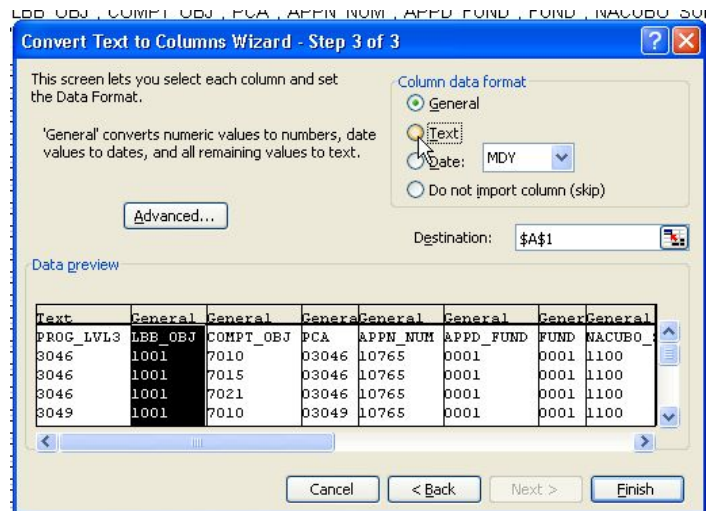
A menu will appear and click next.



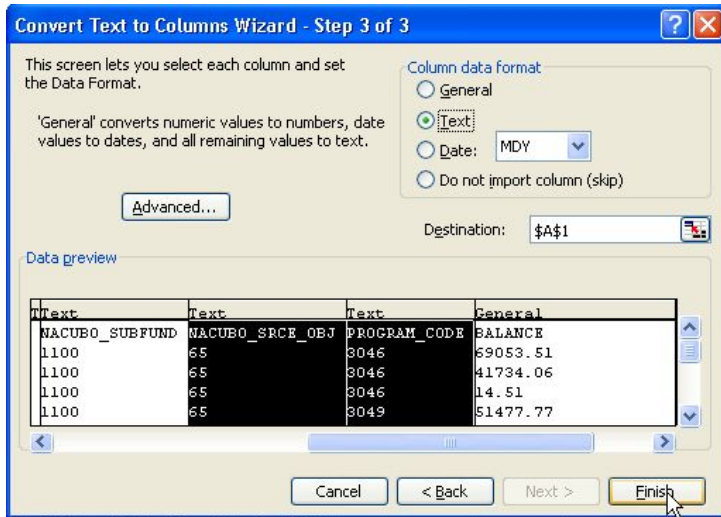
Select comma, unselect tab, and click next.



The headers for all the columns should be "Text", so click on Text for each column except for the column with the amounts.



Then, click finish.



The spreadsheet should look like the one below. Sort the worksheet by appropriation number and PCA.

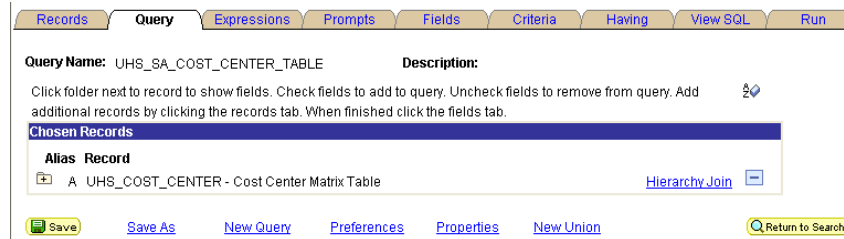
PROG_LVL3LBB_OBJCOMPT_OBPCA	APPN_NUM	APPD_FUND	FUND	NACUBO_SUBFUND	NACUBO_SRCE_OBJ	PROGRAM_CODE	BALANCE
3046	1001	7010	03046	10765	0001	0001 1100	65
3046	1001	7015	03046	10765	0001	0001 1100	65
3046	1001	7021	03046	10765	0001	0001 1100	65
3049	1001	7010	03049	10765	0001	0001 1100	65
3049	1001	7014	03049	10765	0001	0001 1100	65
3049	1001	7015	03049	10765	0001	0001 1100	65
3049	2003	7300	03049	10765	0001	0001 1100	65
3049	2004	7516	03049	10765	0001	0001 1100	65

Separate the E&G appropriations fund one and two from the other appropriations, sort by PCA and subtotal. The result should look like the chart below that shows an example for BU 00730. PCA 03980 is only for the Coordinating Board activity and should not be used for the E&G transactions.

PROG_LVL3	LBB_OBJ	COMPT_OBJ	PCA	APPN_NUM	APPD_FUND	FUND	NACUBO_S_UBFUND	NACUBO_SRCE_OBJ	PROGRAM_CODE	BALANCE
			03046 Total							110,802.08
			03049 Total							78,664.14
			03085 Total							2,833.52
			03701 Total							5,715,853.68
			03706 Total							24,883.72
			03712 Total							222,175.64
			03713 Total							1,308,229.75
3980	1001	7010	03980	10730	0001	0001	1100	65	3980	9,949.53
3980	1001	7014	03980	10730	0001	0001	1100	65	3980	60.47
3980	1001	7015	03980	10730	0001	0001	1100	65	3980	1,666.41
			03980 Total							11,676.41
			Grand Total							7,475,118.94

For the PCA errors, a query needs to be run to locate those cost centers that are feeding the state with the wrong PCA chartfield.

The query to run is with the UHS_COST_CENTER table. The example below is for the E&G appropriation posted in USAS with PCAs 03980 and 03990.



The fields and criteria are shown below. The E&G fund one fund codes are for BU 00730.

Records Query Expressions Prompts **Fields** Criteria Having View SQL Run

Query Name: UHS_STACCT_COSTCENTER_TABLE Description:

View field properties, or use field as criteria in query statement. [Column Order](#) [Sort Order](#)

Col	Record.Fieldname	Format	Ord	XLAT	Agg	Heading Text	Add Criteria	Edit	Delete
1	A.BUSINESS_UNIT - Business Unit	Char5				Unit		Edit	-
2	A.EFFDT - Effective Date	Date				Eff Date		Edit	-
3	A.EFF_STATUS - Status as of Effective Date	Char1	N			Status		Edit	-
4	A.FUND_CODE - Fund Code	Char5				Fund		Edit	-
5	A.DEPTID - Department	Char10				DeptID		Edit	-
6	A.PROGRAM_CODE - Program Code	Char5				Program		Edit	-
7	A.PROJECT_ID - Project	Char15				Project		Edit	-
8	A.SPEEDTYPE_KEY - SpeedType Key	Char10				SpeedType		Edit	-
9	A.OPRID - User ID	Char30				User		Edit	-
10	A.MODIFIED_DT - Date Last Modification	Date				Dt Modify		Edit	-
11	A.USAS_PCA - USAS Program Cost Account	Char5				PCA		Edit	-

Records Query Expressions Prompts **Fields** **Criteria** Having View SQL Run

Query Name: UHS_STACCT_COSTCENTER_TABLE Description:

[Add Criteria](#) [Group Criteria](#) [Reorder Criteria](#)

Logical	Expression1	Condition Type	Expression 2	Edit	Delete
<input type="checkbox"/>	A.USAS_PCA - USAS Program Cost Account	in list	('03980','03990')	Edit	-
AND <input type="checkbox"/>	A.FUND_CODE - Fund Code	in list	('1026','1097','7048','7043','1003')	Edit	-

[Save](#) [Save As](#) [New Query](#) [Preferences](#) [Properties](#) [New Union](#) [Return to Search](#)

The result of the query shows the cost centers that have the E&G fund one appropriation with 03980 and 03990 PCAs which are for the THECB and CSA appropriations respectively.

	Unit	Eff Date	Status	Fund	DeptID	Program	Project	SpeedType	User	Dt Modify	PCA
1	00730	09/01/2004	A	1026	H0114	B0004	I089391	35510	WARDNA	10/05/2004	03980
2	00730	09/01/2004	A	1026	H0117	B0004	I089394	35511	WARDNA	10/06/2004	03980
3	00783	09/01/2001	A	7048	S0035	G0013	P001239	10819	LKLEMM	09/03/2001	03990

The third line on the query results is a bad chartfield combination. Fund code 7048 can not be used in BU 00783. The cost center needs to be inactivated. See the attributes of fund code 7048 below.

Fund Code

SetID: 00797 Fund Code: 7048

Effective Date	Status	Descr	Short Description	Attributes
1 09/01/2003	Active	R&R-RESTR-ST APPR-E&G FD1-UH		Attributes

SetID	ChartField Value	Effective Date	Field Name	Chartfield Attribute	Chartfield Attribute Value	Attribute Value Description
00797	7048	09/01/2003	FUND_CODE	BANK_LOC	STATE	State Treasury
00797	7048	09/01/2003	FUND_CODE	HR_ACCT_CD	YES	Payroll & Benefits are Allowable
00797	7048	09/01/2003	FUND_CODE	NACUBO_SBF	6200	Renewals & Replacements
00797	7048	09/01/2003	FUND_CODE	ST_APPROP	10730	E & G State Support - UH
00797	7048	09/01/2003	FUND_CODE	ST_FUND	0001	General Revenue Fund
00797	7048	09/01/2003	FUND_CODE	ST_MTC_BEN	YES	Matching Benefits Paid by State

USAS entries to correct the PCA - Agency 730

Form Journal Entry **Batch Type** Type 8 **Edit Mode** 2 **Doc Type** K **LDT** HB1, 80th Leg, RS, ART IX, Section 6.16

Unit	Batch date	Comptroller Obj	Approp Num	Appropriat Yr	Transaction Cd	Sum Trans Amt	Ref Doc Num	HX Per	Reverse	Fund	Curr Doc Num	PCA
00730	2/28/2005	7010	10730	05	407	9,949.53	K0161274	6		0001	K0161274	03980
00730	2/28/2005	7010	10730	05	408	9,949.53	K0161274	6		0001	K0161274	03701
00730	2/28/2005	7014	10730	05	407	60.47	K0161274	6		0001	K0161274	03980
00730	2/28/2005	7014	10730	05	408	60.47	K0161274	6		0001	K0161274	03701
00730	2/28/2005	7015	10730	05	407	1,666.41	K0161274	6		0001	K0161274	03980
00730	2/28/2005	7015	10730	05	408	1,666.41	K0161274	6		0001	K0161274	03701

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[Return to Correction Refund to State](#)

HEAF Allocation - H2

The budgeted amount for the HEAF appropriation for the University of Houston System is allocated between the different campuses excluding University of Houston System Administration. The University of Houston System Administration does not receive an actual HEAF appropriation, but has two programs called System Admin/Fort Bend and Computer System Upgrade that can be paid with the HEAF funds. In order to pay for those programs, the other campuses pay a Service Charge. The RTI process is followed when the other UH components pay with state funds. If the payments are done using a local cost center a voucher needs to be issued. This allocation of expenses from the other campuses is decided at the University of Houston System level.

The request for the transfers and worksheets are emailed from the Budget Office to all the campuses and processed by the State Accounting Departments. Below are the worksheets that detailed how to process the transfers.

University of Houston System		
<u>PeopleSoft Project Service Charge</u>		
Transfers to System		
<u>From:</u>	<u>Cost Center (Speed Type) - Account</u>	<u>FY2006 Budget</u>
University of Houston – Ledger 1	00730-1008-H0264-G0018-P001540 (36181)-53856	2,284,634
UH-Downtown – Ledger 1	00784-1008-D004-D0611-NA (14105)-53856	326,553
UH-Clear Lake – Ledger 1	00759-1008-C0069-F0255-NA (11282)-53856	313,459
UH-Victoria – Ledger 1	00765-1008-V0010-G0225-NA (10300)-53856	75,354
<u>To:</u>		
UH System Administration – Ledger 1	00783-2080-S0027-F0973 (12346)-45100	
Total Current Budget		3,000,000

University of Houston System		
<u>Sugarland HEAF Project Service Charge</u>		
Transfers to System		
<u>From:</u>	<u>Cost Center (Speed Type) - Account</u>	<u>FY2006 Budget</u>
University of Houston – Ledger 1	00730-1008-H0264-G0018-P001540 (36181)-53856	11,579
UH-Downtown – Ledger 1	00784-1008-D004-D0611-NA (14105)-53856	144,135
UH-Clear Lake – Ledger 1	00759-1008-C0069-F0255-NA (11282)-53856	31,663
UH-Victoria – Ledger 1	00765-1008-V0010-G0225-NA (10300)-53856	19,859
<u>To:</u>		
UH System Administration – Ledger 1	00783-1006-S0027-F0973-NA (12265)-45100	207,236
Total Current Budget		207,236

Below are the entries in PS and USAS for UHSA and UH to process the allocations for the worksheets sent by the Budget Office.

PS entries for Sugarland HEAF Service Charge - Business Unit 00783

	Header BU: 00783	University of Houston System	Run Date: 03/15/2006
	Fiscal Year: 2006	JOURNAL ENTRY DETAIL	Run Time: 09:18:58
	Acctg Period: 1		


Journal ID: STT0161027 **Reversal:** None **Ledger Group:** ACTUALS
Date: 09/29/2005 **Reversal Date:** **Created By:** BANKSDA
Source: ACS **Budget Adjust Type:** Actuals **Post Date:** 09/29/2005
Header Ref: T0161027 **Edit / Hdr Status:** Posted **BCM Status:** Valid
Description: H2- FY06 HEAF Budget Allocation. Interagency agreement between UH, UHCL, UHD, UHV, and UHSA for Sugarland HEAF (Service Charge). Using the same entry number used for the payment done in UH-Central. **BCM Bypass:** N

Line #	Account	Line BU	Fund	DeptId	Prog	Bdgt Ref.	Project	Line Ref	Chart.1	Line Description	Amount
1	45100	00783	1006	S0027	F0973	BP2006	NA	T0161027		FY06 S-LAND HEAF SC F/UH	-11,579.00
2	45100	00783	1006	S0027	F0973	BP2006	NA	T0161027		FY06 S-LAND HEAF SC F/UHD	-144,135.00
3	45100	00783	1006	S0027	F0973	BP2006	NA	T0161027		FY06 S-LAND HEAF SC F/UHCL	-31,663.00
4	45100	00783	1006	S0027	F0973	BP2006	NA	T0161027		FY06 S-LAND HEAF SC F/UHV	-19,859.00
5	10500	00783	1006			BP2006		T0161027		STATE BANK	207,236.00

Totals for Journal: STT0161027 **Total Lines:** 5 **Total Base Debits:** 207,236.00 **Total Base Credits:** 207,236.00

Signatures _____ **Date** _____
PS Approval: _____
Created By: BANKSDA **Date Printed:** 03/15/2006 **Jrnl. Dt.:** 09/29/2005

PS entries for Sugarland HEAF Service Charge - Business Unit 00730

	Header BU: 00730	University of Houston System	Run Date: 03/15/2006
	Fiscal Year: 2006	JOURNAL ENTRY DETAIL	Run Time: 09:11:07
	Acctg Period: 1		

Journal ID: STT0161027 **Reversal:** None **Ledger Group:** ACTUALS
Date: 09/29/2005 **Reversal Date:** **Created By:** BANKSDA
Source: ACS **Budget Adjust Type:** Actuals **Post Date:** 09/29/2005
Header Ref: T0161027 **Edit / Hdr Status:** Posted **BCM Status:** Valid
Description: H2- FY06 HEAF Budget Allocation. Interagency agreement between UH, UHCL, UH, UHV, BCM Bypass: N
 and UHSA for Sugarland HEAF (Service Charge).

Line #	Account	Line BU	Fund	DeptIdProg	Bdgt Ref.	Project	Line Ref	Chart.1	Line Description	Amount
1	53856	00730	1008	H0264 G0018	BP2006P001540	T0161027			FY06 HEAF BDGT ALLOC UH S-LAND	11,579.00
2	10500	00730	1008		BP2006	T0161027			STATE BANK	-11,579.00

Totals for Journal: STT0161027 Total Lines: 2 Total Base Debits: 11,579.00 Total Base Credits: 11,579.00

Signatures _____ **Date** _____
PS Approval: _____

Created By: BANKSDA Date Printed: 03/15/2006 Jrnl. Dt.: 09/29/2005

USAS entry for Sugarland HEAF Service Charge – AGY 730

Form	Batch Type	Edit Mode	Doc Type
Journal Entry	Type 4	1	T

Unit	Curr Doc Num	Batch date	Comptroller Obj	Approp Num	Fund	Appropriat Yr	Fiscal Year	Transaction Cd	Sum Trans Amt	Ref Doc Num	HX Per	Reverse	PCA
00730	T01661027	2005-09-29	7643	13047	0001	06	06	225	11,579.00	T0161027	7		03980

The PeopleSoft Service Charge is payable to UHSA into a local cost center. For this case, the UH components need to issue a local voucher.

Voucher Coversheet

Business Unit: 00730
Voucher ID: 00566540

PO ID:
TINS: 37837837832 002

Vendor ID: 0000026798
Name: UNIV OF HOUSTON-SYS ENDOWMENT
Address: 2
Treasures Office
E Cullen Bldg
Suite 10F
Houston TX 77204-2009
USA

Invoice ID: H2-FY06 HEAF BDGT ALLOC P-SOFT

Contract ID:

PCC: 9

Bank: STATE

Scheduled Due Date: 09/29/2005

Gross Amount: \$2,284,634.00

Old Voucher Comments:

New Voucher Comments: Purpose/Benefits: FY06 HEAF Budget Allocation. Interagency agreement between UH and UHSA for the PeopleSoft Project (Service Charge).

Payment Comments: Please deposit into: 00783-2080-S0027-F0973-NA (12359)- 45100.

Handling: BP

Budget Check: Valid Budget Check

Acct./Desc.	Fund	Dept.	Prog.	Bud. Ref.	Proj.	Chartfield 1	Amount	Description
53856	1008	H0264	G0018	BP2006	P001540		2,284,634.00	H2-FY06 HEAF BDGT ALLOC P-SOFT central service expenditures

Signatures _____

Date _____

PS Approval: _____

Created By: Dante A Banks

Date Printed: 03/15/2006

Acctg. Dt.: 09/29/2005

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Payroll Allocations of Salaries and Benefits - P1

The payroll allocations of salaries and benefits are prepared to comply with the Accounting Policy Statement 011 (APS 011) of proportional adjustment between fund one and two. The benefit and salary allocations are recorded on a monthly basis and on a quarterly basis respectively in PS and USAS. The allocations are done using department code H0600 and only in the instruction expenditure functions for both fund one and two. The allocations from fund one to fund two is only transferring the expenses for proportionality purposes, but the original distribution of the expenses to all expenditure functions are not affected.

The cost centers used to do the salary and benefit allocations are listed below:

Unit	Eff Date	Status	Fund	DeptID	Program	Project	SpeedType	PCA	Appropriation Name	Budget Accounts	Transaction Type
00730	6/1/2003	A	1019	H0600	A0300	NA	31381	03992	ERS Fund 1	B5007	Benefits
00730	6/1/2003	A	1021	H0600	A0294	NA	31385	03991	ORP Fund 1	B5007	Benefits
00730	6/1/2003	A	1022	H0600	A0295	NA	31389	03991	FICA Fund 1	B5007	Benefits
00730	6/1/2003	A	1036	H0600	A0298	NA	31377	03992	TRS Fund 1	B5007	Benefits
00730	6/1/2003	A	1072	H0600	A0279	NA	31387	03991	FICA Fund 2	B5007	Benefits
00730	6/1/2003	A	1075	H0600	A0290	NA	31375	03991	TRS Fund 2	B5007	Benefits
00730	6/1/2003	A	1078	H0600	A0288	NA	31383	03991	ORP Fund 2	B5007	Benefits
00730	6/1/2003	A	1026	H0600	A1994	NA	31393	03701	E&G Fund 1	B5006	Payroll
00730	6/1/2003	A	1054	H0600	A1994	NA	31391	03701	E&G Fund 2	B5006 & B5007	Payroll & Benefits

The allocations for benefits are calculated according to the proportionality percentages of the APS 011 for the prior year and enter in PS and USAS on a monthly basis. That percentage can be adjusted during the year by analyzing the payroll expenses and revenues remitted to the state treasury of the current year. If the payroll expenses have decreased or increased, the remissions of revenue to the state will changed and affect the proportions between fund one and two. Those analysis need to be coordinated with the Budget Office.

The allocation of salaries between fund 0001 and 0225 are made on a quarterly basis. **Transfer enough expenses to absorb the funds on fund 0225 and making sure to use the entire fund 0001 appropriation. Any funds available on fund 0001 at year end are lapsed.**

PS entry is allocating payroll expenses from fund 0001 to fund 0225 according to the APS 011 proportionality percentage.

	Header BU: 00730	University of Houston System	Run Date: 03/09/2007
	Fiscal Year: 2007	JOURNAL ENTRY DETAIL	Run Time: 02:32:36
	Acctg Period: 6		

Journal ID: STJ0161178 **Reversal:** None **Ledger:** ACTUALS
Date: 02/26/2007 **Reversal Date:** **Group:**
Source: ACS **Budget Adjust Type:** Actuals **Created By:** BANKSDA
Header Ref: J0161178 **Edit / Hdr Status:** Posted **Post Date:** 02/26/2007
Description: P1- Expenditure transfer from E&G fund 1026 to E&G- Dedicated fund 1054 for the 1st-2nd Quarter (1st). Payroll from September and October 2006 (Ref. Journal ID's: HR01352640, dated 9/30/06 and HR01368669, dated 10/31/06). **BCM Status:** Valid
 \$26,051,047.77. **BCM Bypass:**N

Line #	AccountLine BU	FundDeptId	Prog	Bdgt Ref.	ProjectLine Ref	Chart.1	Line Description	Amount
1	50182 00730	1026 H0600	A1994	BP2007 NA	J0161178		EXP TRF F/E&G FD 1 TO FD 2	-339,032.72
2	10500 00730	1026		BP2007	J0161178		STATE BANK	339,032.72
3	50182 00730	1054 H0600	A1994	BP2007 NA	J0161178		EXP TRF F/E&G FD 1 TO FD 2	339,032.72
4	10500 00730	1054		BP2007	J0161178		STATE BANK	-339,032.72
5	50180 00730	1026 H0600	A1994	BP2007 NA	J0161178		EXP TRF F/E&G FD 1 TO FD 2	-7,493,199.49
6	10500 00730	1026		BP2007	J0161178		STATE BANK	7,493,199.49
7	50180 00730	1054 H0600	A1994	BP2007 NA	J0161178		EXP TRF F/E&G FD 1 TO FD 2	7,493,199.49
8	10500 00730	1054		BP2007	J0161178		STATE BANK	-7,493,199.49
9	50173 00730	1026 H0600	A1994	BP2007 NA	J0161178		EXP TRF F/E&G FD 1 TO FD 2	-160,628.22
10	10500 00730	1026		BP2007	J0161178		STATE BANK	160,628.22
11	50173 00730	1054 H0600	A1994	BP2007 NA	J0161178		EXP TRF F/E&G FD 1 TO FD 2	160,628.22
12	10500 00730	1054		BP2007	J0161178		STATE BANK	-160,628.22
13	50172 00730	1026 H0600	A1994	BP2007 NA	J0161178		EXP TRF F/E&G FD 1 TO FD 2	-320,778.54
14	10500 00730	1026		BP2007	J0161178		STATE BANK	320,778.54
15	50172 00730	1054 H0600	A1994	BP2007 NA	J0161178		EXP TRF F/E&G FD 1 TO FD 2	320,778.54
16	10500 00730	1054		BP2007	J0161178		STATE BANK	-320,778.54
17	50171 00730	1026 H0600	A1994	BP2007 NA	J0161178		EXP TRF F/E&G FD 1 TO FD 2	-788,831.52
18	10500 00730	1026		BP2007	J0161178		STATE BANK	788,831.52
19	50171 00730	1054 H0600	A1994	BP2007 NA	J0161178		EXP TRF F/E&G FD 1 TO FD 2	788,831.52
20	10500 00730	1054		BP2007	J0161178		STATE BANK	-788,831.52
21	50160 00730	1026 H0600	A1994	BP2007 NA	J0161178		EXP TRF F/E&G FD 1 TO FD 2	-1,255,745.80

22	10500	00730	1026		BP2007	J0161178	STATE BANK	1,255,745.80
23	50160	00730	1054 H0600	A1994	BP2007 NA	J0161178	EXP TRF F/E&G FD 1 TO FD 2	1,255,745.80
24	10500	00730	1054		BP2007	J0161178	STATE BANK	-1,255,745.80
25	50153	00730	1026 H0600	A1994	BP2007 NA	J0161178	EXP TRF F/E&G FD 1 TO FD 2	-256,096.17
26	10500	00730	1026		BP2007	J0161178	STATE BANK	256,096.17
27	50153	00730	1054 H0600	A1994	BP2007 NA	J0161178	EXP TRF F/E&G FD 1 TO FD 2	256,096.17
28	10500	00730	1054		BP2007	J0161178	STATE BANK	-256,096.17
29	50152	00730	1026 H0600	A1994	BP2007 NA	J0161178	EXP TRF F/E&G FD 1 TO FD 2	-156,576.02
30	10500	00730	1026		BP2007	J0161178	STATE BANK	156,576.02
31	50152	00730	1054 H0600	A1994	BP2007 NA	J0161178	EXP TRF F/E&G FD 1 TO FD 2	156,576.02
32	10500	00730	1054		BP2007	J0161178	STATE BANK	-156,576.02
33	50151	00730	1026 H0600	A1994	BP2007 NA	J0161178	EXP TRF F/E&G FD 1 TO FD 2	-769,134.37
34	10500	00730	1026		BP2007	J0161178	STATE BANK	769,134.37
35	50151	00730	1054 H0600	A1994	BP2007 NA	J0161178	EXP TRF F/E&G FD 1 TO FD 2	769,134.37
36	10500	00730	1054		BP2007	J0161178	STATE BANK	-769,134.37
37	50150	00730	1026 H0600	A1994	BP2007 NA	J0161178	EXP TRF F/E&G FD 1 TO FD 2	-488,632.77
38	10500	00730	1026		BP2007	J0161178	STATE BANK	488,632.77
39	50150	00730	1054 H0600	A1994	BP2007 NA	J0161178	EXP TRF F/E&G FD 1 TO FD 2	488,632.77
40	10500	00730	1054		BP2007	J0161178	STATE BANK	-488,632.77
41	50140	00730	1026 H0600	A1994	BP2007 NA	J0161178	EXP TRF F/E&G FD 1 TO FD 2	-13,846,148.37
42	10500	00730	1026		BP2007	J0161178	STATE BANK	13,846,148.37
43	50140	00730	1054 H0600	A1994	BP2007 NA	J0161178	EXP TRF F/E&G FD 1 TO FD 2	13,846,148.37
44	10500	00730	1054		BP2007	J0161178	STATE BANK	-13,846,148.37
45	50112	00730	1026 H0600	A1994	BP2007 NA	J0161178	EXP TRF F/E&G FD 1 TO FD 2	-176,243.78
46	10500	00730	1026		BP2007	J0161178	STATE BANK	176,243.78
47	50112	00730	1054 H0600	A1994	BP2007 NA	J0161178	EXP TRF F/E&G FD 1 TO FD 2	176,243.78
48	10500	00730	1054		BP2007	J0161178	STATE BANK	-176,243.78

Totals for Journal: STJ0161178

Total Lines: 48

Total Base Debits: 52,102,095.54

Total Base Credits:
52,102,095.54

Signatures _____

Date _____

PS Approval: _____

Created By: BANKSDA

Date Printed: 03/09/2007

Jrnl. Dt.: 02/26/2007

USAS entry also transfers the expenses from fund 0001 to fund 0225.

<u>Form</u>	<u>Batch Type</u>	<u>Edit Mode</u>	<u>Doc Type</u>
Journal Entry	Type 8	2	J

Unit	Curr Doc Num	Batch date	Comptroller Obj	Approp Num	Fund	Appropriat Yr	Fiscal Year	Transaction Cd	Sum Trans Amt	Ref Doc Num	HX Per	Reverse	PCA
00730	J0161178	2007-02-26	7022	10730	0001	07	07	407	176,243.78	J0161178	6		03701
00730	J0161178	2007-02-26	7022	10730	0225	07	07	408	176,243.78	J0161178	6		03701
00730	J0161178	2007-02-26	7008	10730	0001	07	07	407	16,772,333.50	J0161178	6		03701
00730	J0161178	2007-02-26	7008	10730	0225	07	07	408	16,772,333.50	J0161178	6		03701
00730	J0161178	2007-02-26	7014	10730	0001	07	07	407	1,270,238.28	J0161178	6		03701
00730	J0161178	2007-02-26	7014	10730	0225	07	07	408	1,270,238.28	J0161178	6		03701
00730	J0161178	2007-02-26	7010	10730	0001	07	07	407	7,832,232.21	J0161178	6		03701
00730	J0161178	2007-02-26	7010	10730	0225	07	07	408	7,832,232.21	J0161178	6		03701

LDT: APS 001; HB1,80th Leg,RS,ART IX p. 30 Sec 6.08

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Holding Appropriation Activity

Clear Default - C6

Screen 69 in USAS gives us the total amount of the transactions that went into default. A transaction goes into default when an amount in a deposit slip does not match the amount in the transactions entered in USAS or when there is an error edit in the transactions that has not been corrected when the deposit slip gets to the State Treasury in Austin.

Screen 69 should be checked daily by entering the following:

1. Enter agency number
2. Enter the current Appropriation Year in the AP Year field
3. Enter 9000 in the fund field
4. Click enter

```
Winsock 3270 Telnet - MVS1.CPA.STATE.TX.US
Connect Close Exit Edit Print Screen Setup Help
TEXAS S069 UNIFORM STATEWIDE ACCOUNTING SYSTEM 02/04/03 09:48 AM
LINK TO: AGENCY/FUND RECORD INQUIRY PROD
AGENCY: 730 AP YEAR: 03 FUND: 9000
INQ TYPE: CB (MA, PA, YA, CB, PY, PP)
INQ YEAR: 03 INQ MONTH: 02
NET CASH ACT: .00 APPN ACCR CSH AVAIL: .00
APPN CASH AVAIL: .00 APPN ENC CASH AVAIL: .00
BT TITLE AMOUNT BT TITLE AMOUNT
12 CASH REVENUES .00
F1-HELP F3-END F4-INTERRUPT
NUM 09:58:55 IBM-3278-2
Clear Erase EOF New Line PA1 PA2 PA3
```

When a transaction is in default, check screen 88 below by entering the following:

1. Enter AP in the Type field
2. Type the agency number in the AGY field
3. Enter the current Fiscal Year (e.g., FY 03)
4. Enter current Appropriation Year (AY) or previous appropriation years whichever is needed
5. In the EFF DT field enter the previous day when the screen is checked every day; otherwise enter the effective day from the last day the screen have been checked
6. In the AFund field enter 0001
7. Hit the "enter" key
8. Look for the transaction(s) that makes up the amount in screen 69

Winsock 3270 Telnet - MV51.CPA.STATE.TX.US

Connect Close Exit Edit Print Screen Setup Help

TEXAS S088 UNIFORM STATEWIDE ACCOUNTING SYSTEM 02/04/03 09:56 AM
 LINK TO: ACCOUNTING EVENT INQUIRY PROD

TYPE: AP AGY: 730 FY: 03 AY: 03 EFF DT: 020303 AFUND: 0001 FUND:
 APPN: ORG CD: PGM CD: OBJ IND: OBJECT:
 GRANT#: PHASE: PROJ#: PHASE: G/L:

S	EFF DT	CUR DOC	SFX	REF DOC	TC	ORG	PGM	R	APPN	COBJ	AOBJ	AMOUNT
	020303	D5161198	001	00206569	180		3701		10730	7503		40.08
	020303	D5161199	001	00206636	180		3091		10730	7328		3,643.27
	020303	D5171688	001		180		3701		10730	7010		775.49
	020303	D5171688	002		180		3701		10730	7008		150.43
	020303	D5171688	003		180		3701		10730	7008		750.00
	020303	D5171688	004		180		3701		10730	7008		177.78
	020303	D5171688	005		180		3701		10730	7010		1,484.13
	020303	D5171688	006		180		3701		10730	7010		418.49
	020303	D5171688	007		180		3701		10730	7010		253.35
	020303	D5171688	008		180		3701		10730	7010		183.21
	020303	D5171688	009		180		3091		10730	7010		92.31
	020303	D5171688	010		180		3091		10730	7008		230.77
	020303	D5171688	011		180		3091		10730	7010		224.86

MORE RECORDS
 F1-HELP F3-END F4-INTERRUPT F7-BACK F8-FWRD F10-S086

NUM 10:07:55 IBM-3278-2

Clear Erase EOF New Line PA1 PA2 PA3

9. Do an entry in USAS only for the transaction(s) in default

Note: If the appropriation number 00000 is entered in the APPN field in screen 88 you will only see the default transaction.

USAS entries to transfer the transactions for the holding appropriation to our appropriation(s) – Agency 730

<u>Form</u>	<u>Batch Type</u>	<u>Edit Mode</u>
Journal Entry	Type 2	1

After the first line is entered to clear the default from the holding appropriation, enter the original transaction(s) using the same PCAs, Comp Objects, Appropriations, and Funds. In USAS, use the new journal number for the document number and for reference number use the original document number (see example below).

Unit	Curr Doc Num	Batch date	Compt roller Obj	Approp Num	Fund	Appropriat Yr	Fiscal Year	Transaction Cd	Sum Trans Amt	Ref Doc Num	HX Per	Reverse	PCA
00730	J0161084	2003-10-31	3788	00000	9000	04	04	195	7,281.22	D0161078	3	R	99900
00730	J0161084	2003-10-31	3765	10730	0001	04	04	179	7,281.22	D0161078	3		03701

The entry is for the amount in Clear Default (screen 69).

Screen 19 LTD – HB1, 80th Leg, R.S., Art. IX, Sec. 6.16

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House Bill 3211 Warrant Hold Offset Account - H1

Reporting and Verification of State Debts and Hold Offset Procedures (028) - FPP E.037

SUBJECT: State agencies and institutions of higher education must report to the Texas Comptroller of Public Accounts the names of entities with a debt to the state. This includes indebtedness to the state, a tax delinquency, a child support delinquency, or a student loan default. Agencies must use the Comptroller's warrant hold procedures to ensure payments are not issued to an entity with a debt to the state.

LEGAL CITE: Tex. Gov't Code Ann. §§ 403.055, 403.0551, and 403.0552 (Vernon 2005); §§ 2107.008 and 2252.903 (Vernon Supp. 2005); Tex. Educ Code Ann. §§ 57.48 and 57.482 (Vernon Supp. 2005); Tex. Fam. Code Ann. § 231.007(a), (i)-(k) (Vernon Supp. 2005).

APPLICABLE TO: All state agencies and institutions of higher education (other than public junior colleges and community colleges)

UPDATED Through the acts of the 79th Legislature, 2nd Called Session.

FM00-82: HB 3211 - Warrant Hold Program

DATE: June 19, 2000

TO: Chief Fiscal Officers, Purchase Voucher Contacts, Data Processing Contacts

SUBJECT: HB 3211 - Warrant Hold Program

This Notice to State Agencies only applies to the 53 agencies that actually have Vendor Holds. These agencies received a hard copy of this notice with an attached form. These agencies must complete the form by either sending the completed form to our FAX number or by submitting our online form. Do not respond to this notice if your agency does not have Vendor Holds.

Gathering the Information from USAS and Providing the Information to General Accounting

To gather the information about the deposits in USAS see screens below:

1. Go to screen 62 and type the information for the holding appropriation 93211 as shown below to know the balance.

```
S1 - SecureTN - BlueZone Mainframe Display
File Edit Session Options Transfer View Macro Script Help
Connections: Secure Telnet
Enter:
TEXAS S062 UNIFORM STATEWIDE ACCOUNTING SYSTEM 01/10/07 08:30 AM
LINK TO: APPROPRIATION RECORD INQUIRY PROD
AGY: 730 APPN YEAR: 07 APPN #: 93211 HB 3211 WARRANT HOLD OFFSET ACCOUNT
APPR FUND: 0900 FUND: COMP SRCE/GRP: LBB/COMP OBJ:
PRG CD: LVL: ORG CD: LVL:
INQ TYPE: CB INQ YEAR: 07 INQ MONTH: 12 NET CASH ACT: 293.34
REM CASH BASIS BUDG: .00 APPN CASH AVAIL: 293.34
REM ACCR BASIS BUDG: .00 APPN ACCR CSH AVAIL: 293.34
REM ENC BASIS BUDG: .00 APPN ENC CASH AVAIL: 293.34
BT TITLE AMOUNT BT TITLE AMOUNT
12 CASH REVENUES 293.34
```

2. Go to screen 88 and type the information to get the deposits information as shown below.

```
S1 - SecureTN - BlueZone Mainframe Display
File Edit Session Options Transfer View Macro Script Help
Connections: Secure Telnet
Enter: 88
TEXAS S088 UNIFORM STATEWIDE ACCOUNTING SYSTEM 01/10/07 08:35 AM
LINK TO: ACCOUNTING EVENT INQUIRY PROD
TYPE: P AGY: 730 FY: 07 AY: 07 EFF DT: 121906 AFUND: 0900 FUND:
APPN: 93211 ORG CD: PGM CD: OBJ IND: OBJECT:
GRANT#: PHASE: PROJ#: PHASE: 6/L:
S EFF DT CUR DOC SFX REF DOC TC ORG PGM R APPN COBJ AOBJ AMOUNT
121906 D3533211 008 U OF H 188 3992 93211 3790 293.34
```

3. Print screen 88 with the deposit information and screen 62 with the balance on appropriation 93211.
4. Do the entries in USAS and PS to transfer the funds to the Unappropriated Appropriation.

Transfer the funds from the holding appropriation to University of Houston

The transfer of funds from the holding appropriation 93211/0900 to the University of Houston is performed in two steps:

- 1) From the holding appropriation to our appropriation Unappropriation Appropriation (00000), and
- 2) From our appropriation to the University of Houston

Send email to General Accounting and Student Financial Services to make them aware of the warrant UH is going to receive from the Comptroller.

- 1) To make this transfer, the holding agency withdraws the funds from the **holding appropriation** using the coding block below except for a reverse indicator (*R*) and Object Code 3992 on the journal voucher. The "**Transfer IN**" portion of the journal voucher will be completely agency-defined, determining the appropriation, fund, COBJ and T-Code. The holding agency must transfer the funds from the offset account within 30 days of receipt of the itemized report from the Comptroller.

The Comptroller uses the following coding block when preparing the offset deposit vouchers:

Batch Agency	902
Document Agency	902
Financial Agency	XXX (Hold Source Agency)
Appropriated Fund No.	0900
Agency Fund	9016
Appropriation No.	93211
PCA	93211
Object Code	3790
T-Code	188

2) To transfer the funds from our appropriation 00000/0225 to the University of Houston, a journal voucher is entered in USAS.

USAS entries to transfer the funds from our appropriation to UH - Agency 730

<u>Form</u>	<u>Batch Type</u>	<u>Edit Mode</u>	<u>Doc Type</u>
Journal Voucher	Type 4	1	9

14:07:05 Thu Jan 04, 2007

TEXAS S505 **UNIFORM STATEWIDE ACCOUNTING SYSTEM** 01/04/07 02:06 PM
LINK TO: **PRE-ENC/ENC/EXPEND TRANSACTION ENTRY** PROD

BATCH: AGENCY 730 DATE 010407 TYPE 4 NO 086 SEQ NO 00001 MODE MASTER EDIT ONLY
DOC DATE: **EFF DATE: 010407 PMT DUE DATE:** **SERV DATE: 010407**
DOC/SFX: 90161086 001 REF DOC/SFX: 90161086 001 **DISC DATE:**
TRAN CODE: 222 **IC: N** **RQD PMT DATE:**
INDEX: **MOD:** **AGENCY: 730 AY: 07**
PCA: 03992 **PCC:** **REQ NO:**
COMP/AGY OBJ: 3517 **NACUBO SUBFUND: 1100**
AMOUNT: 00000000293.34 RVS: DISC: **1099: FO: PDT:**
DOC COUNT: 00001 DOC AMT: 00000000293.34 DOC AGY: 730 CI: PROP #:
INV NO: D3533211 **INV DT:** **CONF:**
DESC: H1- HB3211
DESC:
VEND/MC: **NM: UNIVERSITY OF HOUSTON-UNIVERSITY PARK**
APPN NO: 00000 **FUND: 0225** **ORIG PMT DATE:**
CONT NO: **WARR NO:**
GL AC/AGY:
GRANT NO/PH: **SUB GRANTEE:** **PROJ NO/PH:**
MPCD: **AGY CD-1: 2: 3: DI: RTI:**
W9R ITV TYP TXN PREFER'D

14:07:14 Thu Jan 04, 2007

TEXAS S519 **UNIFORM STATEWIDE ACCOUNTING SYSTEM** 01/04/07 02:07 PM
LINK TO: **LEGAL / DESCRIPTIVE TEXT** PROD

ACTION: R (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)
AGY: 730 CUR DOC NUMBER: 90161086 FY: 07

----- **DESCRIPTION** -----
HOUSE BILL 3211
D3533211- \$293.34 FOR STUDENT.
TEX GOV'T CODE ANN. 403.055 VERNON SUPP. 2003
APS028 AND FM00-82 HOUSE BILL 3211

Interagency Contract between State Agencies

See [Interagency Contract between State Agencies](#) in the Introduction for background information.

Amigos Inter-Library Courier Services - A7

The Amigos Inter-Library Courier Services is a reimbursement of expenses from UHSA (00783) to UHCL (00759), UHD (00784), and UHV (00765). Follow the instructions coming from the Budget Office to post the correct cost centers in PS and appropriations in USAS. Below is an example of the entries in USAS and PS.

PS entries to enter the reimbursement of expenses for the Courier Services - Business Unit 00783 (cost center may change)

	Header BU: 00783	University of Houston System	Run Date: 07/09/2005
	Fiscal Year: 2004	JOURNAL ENTRY DETAIL	Run Time: 08:01:42
	Acctg Period: 6		

Journal ID: STT0042056 Date: 02/23/2004 Source: ACS Header Ref: T0042056 Description: Amigos Inter-Library Currier Service expense reimbursement for AY03.	Reversal: None Reversal Date: Budget Adjust Type: Actuals Edit / Hdr Status: Posted Ledger Group: ACTUALS Created By: SCARONRE Post Date: 02/23/2004 BCM Status: Valid BCM Bypass: N
---	---

Line #	Account	Line BU	Fund	DeptId	Prog	Bdgt Ref.	Project	Line Ref	Chart.1	Line Description	Amount
1	52812	00783	1006	S0005	F0300	BP2003	NA			Amigos Inter_Lib Exp Reim UHCL	10,000.00
2	52812	00783	1006	S0005	F0300	BP2003	NA			Amigos Inter-Lib Exp Reim UHD	10,000.00
3	52812	00783	1006	S0005	F0300	BP2003	NA			Amigos Inter-Lib Exp Reim UHV	5,000.00
4	10500	00783	1006			BP2003				STATE BANK	-25,000.00

Totals for Journal: STT0042056 **Total Lines:** 4 **Total Base Debits:** 25,000.00 **Total Base Credits:** 25,000.00

Signatures _____	Date _____
_____	_____
PS Approval: _____	_____

Created By: SCARONRE **Date Printed:** 07/09/2005 **Jrnl. Dt.:** 02/23/2004

USAS entries to enter the reimbursement of expenses using TC 485 for the Courier Services - Agency 783

Unit	HX Fiscal Yr	HX P	Trans action Cd	Appr op Num	Fund	PCA	Com ptroller Obj	Doc Date	Curr Doc Num	Ref Doc Num	Trans Amt	Fisc al Year	Ap pro pri at Yr	Re ver se	Fis cal Month	Batch Number
EXPENSE ACCRUAL TC ENTERED																
00783	2004	6	485	96243	0001	03990	7276	2004-02-23	T0042056	T0042056	10,000.00	04	03		06	056
00783	2004	6	485	96243	0001	03990	7276	2004-02-23	T0042056	T0042056	10,000.00	04	03		06	056
00783	2004	6	485	96243	0001	03990	7276	2004-02-23	T0042056	T0042056	5,000.00	04	03		06	056
											25,000.00					
TC 765 is generated from TC 485 to liquidate the transaction.																
00783	2004	6	765	96243	0001	03990	7276	2004-02-23	G4054023	T0042056	10,000.00	04	03		06	396
00783	2004	6	765	96243	0001	03990	7276	2004-02-23	G4054024	T0042056	5,000.00	04	03		06	396
00783	2004	6	765	96243	0001	03990	7276	2004-02-23	G4054025	T0042056	10,000.00	04	03		06	397
											25,000.00					

Form	Batch	Type	Edit Mode	TC	PCA	COBJ	APPN	FUND	CAMPUS	RTI	Doc Type
Journal	Type 4	2		485	03990	7276	96243	0001	UHCL	*	T
	Type 4	2		485	03990	7276	96243	0001	UHD	*	T
	Type 4	2		485	03990	7276	96243	0001	UHV	*	T

Note: * Ask the other campuses for the RTI numbers to use and confirm the USAS Vendor ID numbers. Enter Appropriation Year and Budget Period according to the instructions in the memo from the Budget Office.

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CSA Campus Net Service Charges - C0

The Campus Net Service provided by UH System Administration to the other campuses is paid with state and local funds on a quarterly basis. The transaction is performed using an Interagency Contract. Follow instructions in email from Budget Office.

PS entries for Campus Net Service Charge revenue at UH System level - Business Unit 00783 (cost center may change)

Enter one line for each campus that is paying the Service Charge and change the description field to specify the type of service charge and campus (e.g., Campus Net Service UHCL). See example below for the state fund payments.

	Header BU: 00783	University of Houston System	Run Date: 07/09/2005
	Fiscal Year: 2004	JOURNAL ENTRY DETAIL	Run Time: 08:07:03
	Acctg Period: 1		

Journal ID: STT0161052 Date: 09/30/2003 Source: ACS Header Ref: T0161152 Description: 1ST QTR FY04 - Campus Net Service Charge payment from UH Components	Reversal: None Ledger Group: ACTUALS Reversal Date: Created By: PURYEACL Budget Adjust Type: Actuals Post Date: 10/02/2003 Edit / Hdr Status: Posted BCM Status: Valid BCM Bypass: N
--	---

Line #	Account	Line BU	Fund	DeptId	Prog	Bdgt Ref.	Project	Line Ref	Chart.1	Line Description	Amount
1	45100	00783	1006	S0027	F0973	BP2004	NA			1ST QTR 04 CAMP NET SC - UH	-28,116.00
2	45100	00783	1006	S0027	F0973	BP2004	NA			1ST QTR 04 CAMP NET SC - UHCL	-6,858.00
3	45100	00783	1006	S0027	F0973	BP2004	NA			1ST QTR 04 CAMP NET SC - UHV	-19,887.00
4	10500	00783	1006			BP2004				STATE BANK	54,861.00


Totals for Journal: STS0042009 **Total Lines:** 4 **Total Base Debits:** 54,861.00 **Total Base Credits:** 54,861.00

Signatures _____ **Date** _____

PS Approval: _____

Created By: PURYEACL **Date Printed:** 07/09/2005 **Jrnl. Dt.:** 09/30/2003

PS entries for Campus Net Service Charge payment at UH - Business Unit 00730 (cost center may change)

	Header BU: 00730	University of Houston System	Run Date: 07/09/2005
	Fiscal Year: 2004	JOURNAL ENTRY DETAIL	Run Time: 08:09:57
	Acctg Period: 1		

Journal ID: STT0161052	Reversal: None	Ledger Group: ACTUALS
Date: 09/30/2003	Reversal Date:	Created By: PURYEACL
Source: ACS	Budget Adjust Type: Actuals	Post Date: 10/02/2003
Header Ref: T0161052	Edit / Hdr Status: Posted	BCM Status: Valid
Description: 1st Qtr. FY04 - Campus Net Service Charge		BCM Bypass: N

Line #	Account	Line BU	Fund	DeptId	Prog	Bdgt Ref.	Project	Line Ref	Chart.1	Line Description	Amount
1	53826	00730	1026	H0265	F0486	BP2004	NA			1ST QTR 04 CAMPUS NET SERV CHG	28,116.00
2	10500	00730	1026			BP2004				STATE BANK	-28,116.00

Totals for Journal: STT0161052 **Total Lines:** 2 **Total Base Debits:** 28,116.00 **Total Base Credits:** 28,116.00

Signatures _____	Date _____
_____	_____
PS Approval: _____	_____

Created By: PURYEACL **Date Printed:** 07/09/2005 **Jrnl. Dt.:** 09/30/2003

USAS entries for the Campus Net Service Charge payment - Agency 730

<u>Form</u>	<u>Batch Type</u>	<u>Edit Mode</u>	<u>TC</u>	<u>PCA</u>	<u>COBJ</u>	<u>APPN</u>	<u>FUND</u>	<u>DOC Type</u>
Cash Disbursement	Type 4	2	225	60002	7643	10730	0001	T

NACUBO SUBFUND
1100

Set the Recurring Transaction Profile (RTI) – Agency 783

The RTI# is set up in screen 55. The appropriation year needs to be changed at the beginning of each year to reflect the current year. See example below.

<u>Unit</u>	<u>HX Fiscal Yr</u>	<u>HX Per</u>	<u>Trans action Cd</u>	<u>Approp Num</u>	<u>Fund</u>	<u>PC A</u>	<u>Com ptroller Obj</u>	<u>Doc Date</u>	<u>Curr Doc Num</u>	<u>Ref Doc Num</u>	<u>Trans Amt</u>	<u>Fiscal Year</u>	<u>Ap pro pri at Yr</u>	<u>Re ver se</u>	<u>Fis cal Month</u>	<u>Bat ch Nu mber</u>
00730	2004	2	225	10730	0001	037 01	7643	2003-09-30	T0161052	T0161052	28,116.00	04	04		01	052

In addition to the USAS and PS entries, the following steps must be completed to process service center charges:

1. Budget Office notifies the other UH System components via email of the cost center, account, and amount that needs to be paid. State Accounting notifies the components the RTI number.
2. State Accounting notifies the other UH System components the legal description.
3. Check appropriation 96243 for agency 783 for the payments from the other UH components (agency numbers 759, 784, and 765) on screens 62, 88, and 86 and verify in the state cash reconciliation the document number and amount.

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CSA Campus Net Service Charges (Distance Learning and Continuing Ed) - C0

The Campus Net Service provided by UH System Administration to the other campuses is paid with state funds on a quarterly basis. The transaction is performed using an Interagency Contract.

PS entries for the Campus Net Service Charge revenue at UH System level - Business Unit 00783 (cost center may change)

<u>Form</u>	<u>Fund</u>	<u>Dept</u>	<u>Progr</u>	<u>Proj</u>	<u>BP</u>	<u>Spd Type</u>	<u>Account</u>	<u>dr/cr</u>
Journal Entry	1006	S0027	F0973	NA	BP200X	10635	52404	Credit
	1006				BP200X		10500	Debit

PS entries for the Campus Net Service Charge payment - Business Unit 00730

<u>Form</u>	<u>Fund</u>	<u>Dept</u>	<u>Progr</u>	<u>Proj</u>	<u>BP</u>	<u>Account</u>	<u>dr/cr</u>
Journal Entry	1026	xxxxx	xxxxx	NA	BP200X	52404	Debit (1)
	1026				BP200X	10500	Credit

(1) The department and program code will vary depending on the type of activity and department performing the activity.

USAS entries Campus Net Service Charge payment - Agency 730

<u>Form</u>	<u>Batch Type</u>	<u>Edit Mode</u>	<u>TC</u>	<u>PCA</u>	<u>COBJ</u>	<u>APPN</u>	<u>FUND</u>
Cash Disbursement	Type 4	2	225	03701	7252	10730	0001

SUBFUND
1100

Set up RTI – Agency 783

The RTI# is set up in screen 55. The appropriation year needs to be changed at the beginning of each year to reflect the current year.

In addition to the USAS and PS entries, the following steps must be completed to process service center charges:

1. Budget Office notifies the other UH System components via email of the cost center, account, and amount that needs to be paid. State Accounting notifies the components of the RTI number.
2. State Accounting notifies the other UH System components of the legal description.
3. Check appropriation 96243 for agency 783 for the payments from the other UH components (agency numbers 759, 784, and 765) on screen 62, 88, and 86 and verify in the state cash reconciliation the document number and amount.

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CSA Central Services Account - C1

The System Service Charge is paid on a quarterly basis.

LDT: 80th Leg Article III Section 6.6 Page 217

6. Central Services Accounts.

- a. Out of funds appropriated in this Article, the governing boards of the university systems and their component units, and institutions of higher education may employ persons to serve two or more parts or component units of the system or institution and may pay their salaries in whole or in part from the informational items of appropriation made herein to any component unit. The governing boards are authorized to establish accounts from which salaries and expenses for the administration and supervision of the units of the system or institution may be paid and to require the units, including any other agency the administration of which it may be charged with by law, to pay into this account from any general revenue, local, or institutional funds their proportionate share as determined by the board for the expense of such administration and supervision. The Comptroller of Public Accounts is authorized to set up an account for each of the systems or institutions and to deposit in the account funds to the amount authorized by the governing boards and executive heads of the respective units, from funds appropriated by the Legislature to the units for noninstructional salaries and general operating expenses. The Comptroller is authorized to draw warrants against such accounts based on vouchers submitted by the systems or institutions in payment of salaries, maintenance, equipment, or travel incidental to the administration and supervision of the respective units.
- b. The systems and institutions whose governing boards and component units are subject to the above are authorized to establish the following accounts:
 - Texas A&M University System Central Services Account
 - The University of Texas System Central Services Account
 - University of Houston System Central Services Account
 - Texas Tech University System Central Services Account
 - University of North Texas System Central Services Account
 - Texas State University System Central Services Account
- c. Travel expense incurred by a person employed by one unit of an above system or institution in connection with service to the other units may be reimbursed by the unit for which such services are performed or proportionately if more than one such unit is involved.

PS entries for the Central Service Account payment - Business Unit 00730

Journal ID: STT0161132

Reversal:

None

Ledger Group:

ACTUALS

Date: 12/19/2003

Reversal Date:

Created By:

SCARONRE

Source: ACS

Budget Adjust Type:

Actuals

Post Date:

12/22/2003

Header Ref: T0161132

Edit / Hdr Status:

Posted

BCM Status:

Valid

Description: System Service Charge 2nd quarter for FY04.

BCM Bypass:

N

Line #	Account	Line BU	Fund	DeptId	Prog	Bdgt Ref.	Project	Line Ref	Chart.1	Line Description	Amount
1	53826	00730	1026	H0264	F0428	BP2004	NA			CENTRAL SERVICE EXPENDITURES	416,452.00
2	10500	00730	1026			BP2004				STATE BANK	-416,452.00

Totals for Journal: STT0161132

Total Lines: 2

Total Base Debits: 416,452.00

Total Base Credits: 416,452.00

Signatures

Date

PS Approval:

Created By: SCARONRE

Date Printed: 07/09/2005

Jrnl. Dt.: 12/19/2003

USAS entries for the Central Service Account payment - Agency 730

Form **Batch Type** **Edit Mode** **TC** **PCA** **COBJ** **APPN** **FUND**
 Cash Disbursement Type 4 1 225 03701 7643 10730 0001

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Unit	HX Fiscal Yr	H X P e r	Tr a n s a c t i o n C d	App r o p N u m	Fund	PCA	EOC	Com p t r o l l e r O b j	Doc D a t e	Curr D o c N u m	Ref D o c N u m	Trans A m t	Fis c a l Y e a r	Ap p r o p r i a t e Y r	R e v e r s e M o n t h	Fis c a l M o n t h	Bat c h N u m b e r
00730	2004	4	225	10730	0001	03701	701	7643	2003-12-19	T0161132	T0161132	416,452.00	04	04	04	132	

Set up RTI - Agency 783

The RTI# is set up in screen 55. The appropriation year needs to be changed at the beginning of each year to reflect the current year.

In addition to the USAS and PS entries, the following steps must be completed to process service center charges:

1. Budget Office notifies the other UH System components via email of the cost center, account, and amount that needs to be paid. State Accounting notifies the components of the RTI number.
2. State Accounting notifies the other UH System components of the legal description.
3. Check appropriation 96243 for agency 783 for the payments from the other UH components (agency numbers 759, 784, and 765) on screen 62, 88, and 86 and verify in the state cash reconciliation the document number and amount.

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CSA Cinco Ranch Service Charge - C2

This System Service Charge is paid on a quarterly basis.

PS Entries for Cinco Ranch Service Charge revenue - Business Unit 00783 (cost center may change)

Report ID:	GLC7501	PeopleSoft Financials	Page No.	1
		JOURNAL ENTRY DETAIL	Run Date	28.Apr.2004
Unit:	00783	Ledger Group:	ACTUALS	Foreign Currency: USD
Journal ID:	STT0161133	Source:	ACS	Rate Type:
Date:	19.Dec.2003	Reversal:	N	Effective Date: 19.Dec.2003
Description:	Cinco Ranch Service Charge 2nd quarter for FY04. Using the same entry number used for the payment done at UH.	Reversal Date:		Exchange Rate: 1.00

Line #	Account	Fund	DeptId	Prog	Bdgt Perio	Prijt/Grant	Foreign Amount
1	45100	1006	S0026	F0973	BP2004	NA	(55,678.00)
	Description	2nd Qtr FY04 C-Ranch SC F/UH		Open Item Key:			
2	45100	1006	S0026	F0973	BP2004	NA	(7,500.00)
	Description	2nd Qtr FY04 Dist LRN SC F/UH		Open Item Key:			
3	45100	1006	S0026	F0973	BP2004	NA	(12,045.00)
	Description	2nd Qtr FY04 C-Ranch SC F/UHCL		Open Item Key:			
4	45100	1006	S0026	F0973	BP2004	NA	(58,503.00)
	Description	2nd Qtr FY04 C-Ranch SC F/UHV		Open Item Key:			
5	10500	1006			BP2004		133,726.00
	Description	STATE BANK		Open Item Key:			

Totals for Journal:	STT0161133	Total Lines:	5	Total Base Debits:	Total Base Credits:	133,726.00
				133,726.00		

Note: Enter one line for the amount that each component pays for Service Charges. The bank's line is for the total amount of the deposit.

PS entries for Cinco Ranch Service Charge payment - Business Unit 00730 (cost center may change)

Report ID: GLC7501 PeopleSoft Financials Page No. 1

JOURNAL ENTRY DETAIL

Run Date 27.Apr.2004

Unit: 00730 Ledger Group: ACTUALS Foreign Currency: USD
 Journal ID: STT0161133 Source: ACS Rate Type:
 Date: 19.Dec.2003 Reversal: N Effective Date: 19.Dec.2003

Description: Cinco Ranch Service Charge 2nd quarter for FY04. Reversal Date: Exchange Rate: 1.00

Line #	Account	Fund	DeptId	Prog	Bdgt Perio	Prjt/Grant	Affilia	Foreign Amount
1	53826	1026	H0015	A0301	BP2004	NA		55,678.00
	Description	CENTRAL SERVICE EXPENDITURES		Open Item Key:				
2	53826	1026	H0015	D0456	BP2004	NA		7,500.00
	Description	CENTRAL SERVICE EXPENDITURES		Open Item Key:				
3	10500	1026			BP2004			(63,178.00)
	Description	STATE BANK		Open Item Key:				
Totals for Journal:	STT0161133		Total Lines: 3	Total Base Debits: 63,178.00	Total Base Credits: 63,178.00			

USAS entries for Cinco Ranch Service Charge payment - Agency 730

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Unit	Curr Doc Num	Batch date	Comptroller Obj	Approp Num	Fund	Appropriat Yr	Fiscal Year	Transaction Cd	Sum Trans Amt	Ref Doc Num	HX Per	Reverse	PCA
00730	T0161133	2003-12-19	7643	10730	0001	04	04	225	63,178.00	T0161133	4		03701

Set up RTI - Agency 783

The RTI# is set up in screen 55. The appropriation year needs to be changed at the beginning of each year to reflect current year.

In addition to the USAS and PS entries, the following steps must be completed to process service center charges:

1. Budget Office notifies the other UH System components via email of the cost center, account, and amount that needs to be paid. State Accounting notifies the components of the RTI number.
2. State Accounting notifies the other UH System components of the legal description.
3. Check appropriation 96243 for agency 783 for the payments from the other UH components (agency numbers 759, 784, and 765) on screen 62, 88, and 86 and verify in the state cash reconciliation the document number and amount.

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CSA Miscellaneous Internal Services - C3

This transaction is related to services provided by the University of Houston to support the coordination, administration and other related services to the other campuses. The transaction is done with an Interagency Contract, or another kind of informal agreement depending on the amount and the nature of the expense. The funds are paid from the Central Services Account in UH System. The payment is processed by issuing a state voucher as follows (cost center may change):

Voucher Coversheet

Business Unit: 00783
Voucher ID: 00016360
Vendor ID: 0000026798 TINS:
Name: UNIV OF HOUSTON-SYS
Address: 6
PO Box 230205
Houston TX 77223-0205
USA
Invoice ID: Miscellaneous internal services
Contract ID:
PCC: 9
Bank: STATE
Scheduled Due Date: 10/03/2003
Gross Amount: \$ 1,515,024.55
Voucher Comments: Payment of miscellaneous internal services to provide support for coordination, administration, and other related services.
Payment Comments: Please deposit check to: 45100 / 2063 / S0026 / F0403 / NA.
Handling: SH
Budget Check: Valid

Account	Fund	Department	Program	Budget Period	Project	Amount
53821	1006	S0027	F0973	BP2003	NA	1,515,024.55

Signatures Date
PS Approval
Created By: NGUYEN, TUYET B -UH Date Printed: 05/03/2004
Page 1

The warrant from the state is deposited to a local cost center and revenue account (45100 2063 S0026 F0403 NA).

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CSA Sugarland Service Charge - C4

This System Service Charge is paid on a quarterly basis from UH to UHSA.

PS Entries for the Sugarland Service Charge revenue at UH System level - Business Unit 00783 (cost center may change)

Report ID:	UGL01062	Page No.	1
Unit:	00783	University of Houston System	Run Date 03.May.2004
Fiscal Year:	2004	JOURNAL ENTRY DETAIL	Run Time 2:01:38 PM
Acctg Period:	4		
Journal ID:	STT0161134	Reversal: None	Ledger Group: ACTUALS
Date:	12/19/2003		Created By: SCARONRE
Source:	ACS		Post Date: 12/22/2003
Header Ref:	T0161134	Edit / Hdr Status: Posted	BCM Status: Valid
Hdr Descr:	Sugarland Service Charge 2nd quarter for FY04. Using the same entry number that was use for the payment in UH.		BCM Bypass: No

Line #	Account	Fund	DeptId	Prog	Bdgt Period	Pjrt/Grant	Line Ref	Line Description	Amount
1	45100	1006	S0026	F0973	BP2004	NA		2nd Qtr FY04 S-Land SC F/UH	(18,123.00)
2	45100	1006	S0026	F0973	BP2004	NA		2nd Qtr FY04 S-Land SC F/UHCL	(18,538.00)
3	45100	1006	S0026	F0973	BP2004	NA		2nd Qtr FY04 S-Land SC F/UHV	(108,737.00)
4	10500	1006			BP2004			STATE BANK	145,398.00
Totals for Journal:	STT0161134	Total Lines:	4				Total Base Debits:	145,398.00	145,398.00

Note: Enter one line for the amount that each component pays for Service Charges. The bank's line is for the total amount of the deposit.

PS entry for the Sugarland Service Charge payment - Business Unit 00730 (cost center may change)

Report ID:	UGL01062	Page No.	1
Unit:	00730	University of Houston System	Run Date 03.May.2004
Fiscal Year:	2004	Run Time	1:46:38 PM

Acctg Period: 4 **JOURNAL ENTRY DETAIL**

Journal ID: STT0161134	Reversal: None	Ledger Group: ACTUALS
Date: 12/19/2003	Reversal Date:	Created By: SCARONRE
Source: ACS	Bud Adjust Type:	Post Date: 12/22/2003
Header Ref: T0161134	Edit / Hdr Status: Posted	BCM Status: Valid
Hdr Descr: Sugarland Service Charge 2nd quarter for FY04.		BCM Bypass: No

Line #	Account	Fund	DeptId	Prog	Bdgt Period	Prjt/Grant	Line Ref	Line Description	Amount
1	53826	1026	H0603	F0430	BP2004	NA		CENTRAL SERVICE EXPENDITURES	18,123.00
2	10500	1026			BP2004			STATE BANK	(18,123.00)
Totals for Journal:	STT0161134	Total Lines:	2				Total Base Debits:	18,123.00	18,123.00

USAS entries for the Sugarland Service Charge payment - Agency 730

Unit	Curr Doc Num	Batch date	Comptroller Obj	Approp Num	Fund	Appr opriat Yr	Fiscal Year	Transaction Cd	Sum Trans Amt	Ref Doc Num	HX Per	Reverse	PCA
00730	T0161134	2003-12-19	7643	10730	0001	04	04	225	18,123.00	T0161134	4		03701

NACUBO SUBFUND
1100

Set up RTI - Agency 783

RTI# is set up in screen 55. The appropriation year needs to be changed at the beginning of each year to reflect the current year.

In addition to the USAS and PS entries, the following steps must be completed to process service center charges:

1. Budget Office notifies the other UH System components via email of the cost center, account, and amount that needs to be paid. State Accounting notifies the components of the RTI number.
2. State Accounting notifies the other UH System components of the legal description.
3. Check appropriation 96243 for agency 783 for the payments from the other UH components (agency numbers 759, 784, and 765) on screen 62, 88, and 86 and verify in the state cash reconciliation the document number and amount.

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CSA Victoria Sugarland Service Charge - C5

This System Service Charge is paid on a quarterly basis. These payments are done from the UH System to UH Victoria.

PS Victoria Sugarland Service Charge payment - Business Unit 00783 (cost center may change)

Report ID:	UGL01062	Page No.	1
Unit:	00783	University of Houston System	Run Date 03.May.2004
Fiscal Year:	2004		Run Time 2:17:09 PM

JOURNAL ENTRY DETAIL

Acctg Period:	4		
Journal ID:	STT0042036	Reversal:	None
Date:	12/19/2003	Reversal Date:	
Source:	ACS	Bud Adjust Type:	
Header Ref:	T0042036	Edit / Hdr Status:	Posted
Hdr Descr:	Victoria Sugarland Service Charge 2nd quarter for FY04.		
		Ledger Group:	ACTUALS
		Created By:	SCARONRE
		Post Date:	12/22/2003
		BCM Status:	Valid
		BCM Bypass:	No

Line #	Account	Fund	Deptld	Prog	Bdgt Period	Prjt/Grant	Line Ref	Line Description	Amount
1	53826	1006	S0027	D0994	BP2004	NA		2nd Qtr Vic S-Labd SC FY04	117,303.00
2	10500	1006			BP2004			STATE BANK	(117,303.00)
Totals for Journal:	STT0042036	Total Lines:				2	Total Base Debits:	117,303.00	117,303.00

USAS entries for Victoria Sugarland Service Charge payment - Agency 783

Form	Batch Type	Edit Mode
Cash Disbursement	Type 2	1

Unit	Curr Doc Num	Batch date	Comptroller Obj	Approp Num	Fund	Appropriat Yr	Fiscal Year	Transaction Cd	Sum Trans Amt	Ref Doc Num	HX Per	Reverse	PCA
00783	T0042036	2003-12-19	7643	96243	0001	04	04	225	117,303.00	T0042036	4		03990

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1100

Set up RTI – Agency 765

The RTI# is set up in screen 55.

In addition to the USAS and PS entries, the following steps must be completed to process this service center charge:

1. Confirm with UHV the RTI#.
2. Check appropriation 96243 agency 783 for the payments processed to agency 765 on screen 62.

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Computing Charges (UHV) - C7

UH Victoria pays UH for computer charges, which involves programming support for the student information system for use in recording and tracking student activity. The transaction is performed using an Interagency Contract.

PS entries for Computing Charges revenue - Business Unit 00730 (cost center may change)

Report ID:	GLC7501	PeopleSoft Financials	Page No.	1	
		JOURNAL ENTRY DETAIL	Run Date	28.Apr.2004	
			Run Time	11:56:26 AM	
Unit:	00730	Ledger Group:	ACTUALS	Foreign Currency:	USD
Journal ID:	STT0019447	Source:	ACS	Rate Type:	
Date:	28.Jan.2004	Reversal:	N	Effective Date:	28.Jan.2004
Description:	Computing Charges - Victoria.	Reversal Date:		Exchange Rate:	1.00

Line #	Account	Fund	DeptId	Prog	Bdgt Perio	Prjt/Grant	Foreign Amount
1	43639	1026	H0199	F0468	BP2004	NA	(37,000.00)
	Description	Computing Charges - UHV		Open Item Key:			
2	10500	1026			BP2004		37,000.00
	Description	STATE BANK		Open Item Key:			

Totals for Journal:	STT0019447	Total Lines:	2	Total Base Debits:	37,000.00	Total Base Credits:	37,000.00
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PS entries for Computing Charges payment - Business Unit 00765 (cost center may change)

<u>Form</u>	<u>Fund</u>	<u>Dept</u>	<u>Progr</u>	<u>Proj</u>	<u>BP</u>	<u>Spd Type</u>	<u>Account</u>	<u>dr/cr</u>
Journal Entry	1061	V0012	E0215	NA	BP200X	10706	53821	Debit
	1061				BP200X		10500	Credit

USAS entries for Computing Charges payment - Agency 765

<u>Form</u>	<u>Batch Type</u>	<u>Edit Mode</u>	<u>TC</u>	<u>PCA</u>	<u>COBJ</u>	<u>APPN</u>	<u>FUND</u>
Cash Disbursement	4	1	225	50045	7210	10765	0001
Doc Type T							

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Set up RTI – Agency 730

The RTI# is set up in screen 55. The appropriation year needs to be changed at the beginning of each year to reflect the current year.

In addition to the USAS and PS entries, the following steps must be completed to process this service center charge:

1. Notify UHV of the RTI number.
2. Call UHV for the document number used to make the payment, and check USAS screens 88 and 86. The payment should post in our agency to Appropriation 10730, Fund 0001, COBJ 3765, PCA 03701, and T-Code 970.

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Miscellaneous Internal Services - M0

Payroll and other types of expense reimbursements, between UH System components are performed under an interagency contract or other kind of informal agreement depending on the amount and the nature of the expense. Each component does its own entry. Another type of transaction is the transfer for the year end remaining balance from the State Central Services Account Appropriation to the Designated Central Services in UHSA.

PS entries to record a payment from UHSA to UHV - Business Unit 00783 (cost center may change)

Report ID:	UGL01062		Page No.	1
Unit:	00783	University of Houston System	Run Date	03.May.2004
Fiscal Year:	2005		Run Time	2:17:09 PM
Acctg Period:	4	JOURNAL ENTRY DETAIL		
Journal ID:	STT0042036	Reversal:	None	Ledger Group: ACTUALS
Date:	10/26/2004	Reversal Date:		Created By: SCARONRE
Source:	ACS	Bud Adjust Type:		Post Date: 10/26/2004
Header Ref:	T0042036	Edit / Hdr Status:	Posted	BCM Status: Valid
Hdr Descr:	Interagency Contract-UH-UHV Reimbursing for Payroll Expenses for Elizabeth Branch			BCM Bypass: No

Line #	Account	Fund	DeptId	Prog	Bdgt Period	Prjt/Grant	Line Ref	Line Description	Amount
1	53826	7050	S0068	F0006	BP2005	P001250		Contract Serv with UHV-Elizabeth Branch	43,333.00
2	10500	7050			BP2005			STATE BANK	(43,333.00)
Totals for Journal:	STT0042036	Total Lines:				2	Total Base Debits:	43,333.00	43,333.00

Note: PS entry on UH or UHSA cost center to record payment from another component credits UH/UHSA cost center and expense and debits state bank. USAS entry is not needed, because the other component pays by RTI. UH/UHSA needs to provide the RTI# to the other UH component to receive the reimbursement of expenses.

USAS entry to record the payment from UHSA to UHV - Agency 783

<u>Form</u>	<u>Batch Type</u>	<u>Edit Mode</u>
Cash Disbursement	Type 2	1

<u>Unit</u>	<u>Curr Doc Num</u>	<u>Batch date</u>	<u>Comptroller Obj</u>	<u>Approp Num</u>	<u>Fund</u>	<u>Appropriat Yr</u>	<u>Fiscal Year</u>	<u>Transaction Cd</u>	<u>Sum Trans Amt</u>	<u>Ref Doc Num</u>	<u>HX Per</u>	<u>Reverse</u>	<u>PCA</u>
00783	T0042036	2004-10-26	7643	96243	0001	05	05	225	43,333.00	T0042036	4		03990

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1100

Note: For the payroll expenses, the RTI needs to be set up with COBJ 7252 when paying for a faculty, because we are using T_Code 485 and 486 for payment to and payment from other agencies, respectively. T_Codes 485 and 486 do not allow the use of payroll COBJ.

LECTURERS – HIGHER EDUCATION Expenditure Code 7252

Purpose To record the payment for guest lecturers providing lecture services to institutions of higher education.

This code includes:

- Visiting professors
- Distinguished individuals
- Artists presenting lectures
- Colloquiums
- Speeches
- Seminars
- Workshops
- Recitals
- Performances

Travel expenses incurred by vendor should be included as part of the total cost of services.

Note **RESTRICTED.** This code may be only used by **institutions of higher education.**

This code does **NOT** include professionally conducted training for agency employees (7243).

Object Group 10 (Comptroller Manual of Accounts – Volume I *Expenditure Codes – Detail Descriptions – Cash*)

In addition to the USAS and PS entries, the following steps must be completed to process this interagency payment:

1. Confirm the RTI# with the UH component when making the payment or notify the UH component the RTI# when receiving the payment.
2. In USAS screens 62 and 86, verify that the payment was processed by reviewing the appropriation of the payer/payee agency.

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Monthly and Semester Payments

ERS Benefits - E3 & E4

The appropriation for Higher Education Employees Group Insurance contributions state match paid with fund 1 is awarded to the Employees Retirement System of Texas (ERS), which pays the employer's contribution on our behalf. State Accounting transfers the budget authority to spend for fund 2 to appropriation 10730. A PCA must be established in USAS for Program Cost Account Profile (26) screen, which is derived from Program Code 3705. The retirement payment, like all the payroll benefits, is subject to the proportionality rules (APS 011).

The ERS provide us with a monthly report shown below.



Insurance and TexFlex Premium Due vs. Premium Paid - Detail

Agency: 0730 - University of Houston

Fiscal Year: 2006

Pay Period	Premiums Billed			Payments Received					Total Payments	Monthly (Over)/Short	Year-To-Date Balance
	Premium	Premium Adj	Total Premiums	State Warrants	Draw	ITV **	Local Funds	Cks/Cash *			
Insurance - Active Member:											
Sep 2005	761,870.80	44,520.59-	717,350.21	0.00	0.00	0.00	580,721.94	0.00	580,721.94	136,628.27	136,628.27
Oct 2005	714,051.47	5,808.29-	708,243.18	0.00	0.00	0.00	749,051.00	0.00	749,051.00	40,807.82-	95,820.45
Nov 2005	710,252.15	5,375.27-	704,876.88	0.00	0.00	0.00	685,235.28	0.00	685,235.28	19,641.60	115,462.05
Dec 2005	733,844.89	5,358.49-	728,486.40	0.00	0.00	0.00	715,349.51	0.00	715,349.51	13,136.89	128,598.94
Jan 2006	736,632.83	5,358.49-	731,274.34	0.00	0.00	0.00	721,986.94	0.00	721,986.94	9,287.40	137,886.34
Feb 2006	721,071.24	393.83-	720,677.41	0.00	0.00	0.00	761,336.48	0.00	761,336.48	40,659.07-	97,227.27
Mar 2006	718,130.31	393.83-	717,736.48	0.00	0.00	0.00	708,338.83	0.00	708,338.83	9,397.65	106,624.92
Apr 2006	714,509.47	1,316.91-	713,192.56	0.00	0.00	0.00	991,758.09	0.00	991,758.09	278,565.53-	171,940.61-
May 2006	715,659.96	346.42-	715,313.54	0.00	0.00	0.00	986,523.45	0.00	986,523.45	271,209.91-	443,150.52-
Jun 2006	709,305.24	327.60-	708,977.64	0.00	0.00	0.00	503,761.51	0.00	503,761.51	205,216.13	237,934.39-
Jul 2006	701,654.29	0.00	701,654.29	0.00	0.00	0.00	506,584.50	0.00	506,584.50	195,069.79	42,864.60-
Active Member Total	7,936,382.65	69,199.72-	7,867,182.93	0.00	0.00	0.00	7,910,647.53	0.00	7,910,647.53	42,864.60-	
Insurance - Active Employer:											
Sep 2005	1,839,345.58	9,618.84-	1,829,726.74	0.00	665,094.46	512,098.09	612,324.73	0.00	1,789,517.28	40,209.46	40,209.46
Oct 2005	1,839,066.43	10,118.19-	1,828,948.24	0.00	668,186.57	1,133,524.02	605,616.21	0.00	2,407,326.80	578,378.56-	538,169.10-
Nov 2005	1,850,324.95	8,651.36-	1,841,673.59	0.00	666,713.03	0.00	660,199.40	0.00	1,326,912.43	514,761.16	23,407.94-
Dec 2005	1,899,423.33	9,010.74-	1,890,412.59	0.00	666,026.07	542,898.89	686,348.86	0.00	1,895,271.82	4,859.23-	28,267.17-
Jan 2006	1,922,058.36	9,012.97-	1,913,045.39	0.00	667,988.65	651,015.81	605,148.96	0.00	1,924,163.42	11,108.03-	39,375.20-
Feb 2006	1,900,253.00	1,012.33-	1,899,240.67	0.00	663,981.07	385,464.88	809,330.54	0.00	1,858,776.49	40,464.18	1,088.98
Mar 2006	1,900,671.27	1,249.77-	1,899,421.50	0.00	664,128.33	528,104.57	708,456.48	0.00	1,900,689.38	1,267.88-	178.90-
Apr 2006	1,890,613.22	2,574.29-	1,888,038.93	0.00	662,279.58	442,597.56	781,360.60	0.00	1,886,237.71	1,801.22	1,622.32
May 2006	1,895,561.80	1,482.73-	1,894,079.07	0.00	662,966.51	400,000.00	756,124.56	0.00	1,819,091.07	74,988.00	76,610.32
Jun 2006	1,892,329.93	1,141.48-	1,891,188.45	0.00	663,358.57	239,362.49	643,780.44	0.00	1,546,501.50	344,686.95	421,297.27
Jul 2006	1,879,882.54	0.00	1,879,882.54	0.00	664,750.98	0.00	639,682.97	0.00	1,304,433.95	575,448.59	996,745.86
Active Employer Total	20,799,530.41	53,872.70-	20,655,657.71	0.00	7,315,473.79	4,835,066.31	7,508,371.75	0.00	19,658,911.85	996,745.86	
Insurance - Retired Employer:											
Sep 2005	395,694.73	5,818.18-	389,876.55	0.00	390,515.87	0.00	0.00	0.00	390,515.87	639.32-	639.32-
Oct 2005	395,404.67	6,360.11-	389,044.56	0.00	387,423.76	0.00	0.00	0.00	387,423.76	1,620.80	981.48
Nov 2005	390,482.98	2,446.63-	388,036.35	0.00	388,897.30	0.00	0.00	0.00	388,897.30	860.95-	100.53
Dec 2005	391,685.18	3,865.05-	387,820.13	0.00	389,584.26	0.00	0.00	0.00	389,584.26	1,764.13-	1,663.60-
Jan 2006	390,117.27	2,836.84-	387,280.43	0.00	387,621.68	0.00	0.00	0.00	387,621.68	341.25-	2,004.85-
Feb 2006	393,538.42	2,446.63-	391,091.79	0.00	391,629.26	0.00	0.00	0.00	391,629.26	537.47-	2,542.32-
Mar 2006	395,643.80	4,012.31-	391,631.49	0.00	391,482.00	0.00	0.00	0.00	391,482.00	149.49	2,392.83-
Apr 2006	394,405.72	2,299.37-	392,106.35	0.00	393,330.78	0.00	0.00	0.00	393,330.78	1,224.43-	3,617.26-
May 2006	393,328.55	1,222.20-	392,106.35	0.00	392,643.82	0.00	0.00	0.00	392,643.82	537.47-	4,154.73-
Jun 2006	394,998.69	1,567.91-	393,330.78	0.00	392,251.76	0.00	0.00	0.00	392,251.76	1,079.02	3,075.71-
Jul 2006	396,468.83	1,371.69-	395,097.14	0.00	390,859.35	0.00	0.00	0.00	390,859.35	4,237.79	1,162.08
Retired Employer Total	4,331,648.84	34,246.92-	4,297,401.92	0.00	4,296,239.84	0.00	0.00	0.00	4,296,239.84	1,162.08	

The entries done in PS for fund 0001 and 0225 are entered as follows:

1. The retired employer contribution activity for fund 0001 is recorded in PS on a monthly basis in BU 00730 and 00783 according to the monthly ERS report by looking at the "Draw" column. For July 2006, the amount to record in PS is \$392,251.76 and 13,836.74 for BU 00730 and 00783 respectively.

PS entry for retired employer contribution - BU 00730



Header BU: 00730
 Fiscal Year: 2006
 Acctg Period: 12

University of Houston System
JOURNAL ENTRY DETAIL

Run Date: 09/12/2006
 Run Time: 01:46:05

Journal ID: **STJ0161518** Reversal: None Ledger Group: ACTUALS
 Date: 08/31/2006 Reversal Date: Created By: BANKSDA
 Source: ACS Budget Adjust Type: Actuals Post Date: 09/06/2006
 Header Ref: J0161518 Edit / Hdr Status: Posted BCM Status: Valid
 Description: E3- ERS Retired Employer contribution entry for July 2006 for FY06. BCM Bypass: N

Line #	Account	Line BU	Fund	DeptId	Prog	Bdgt Ref.	Project	Line Ref	Chart.1	Line Description	Amount
1	51104	00730	1019	H0600	A3504	BP2006	NA	J0161518		ERS RET EMP CONTR- JULY 06	129,425.97
2	51104	00730	1019	H0600	B4394	BP2006	NA	J0161518		ERS RET EMP CONTR- JULY 06	25,445.47
3	51104	00730	1019	H0600	C3484	BP2006	NA	J0161518		ERS RET EMP CONTR- JULY 06	12,968.44
4	51104	00730	1019	H0600	D3586	BP2006	NA	J0161518		ERS RET EMP CONTR- JULY 06	62,609.56
5	51104	00730	1019	H0600	E5053	BP2006	NA	J0161518		ERS RET EMP CONTR- JULY 06	26,709.90
6	51104	00730	1019	H0600	F3488	BP2006	NA	J0161518		ERS RET EMP CONTR- JULY 06	79,879.61
7	51104	00730	1019	H0600	G3482	BP2006	NA	J0161518		ERS RET EMP CONTR- JULY 06	55,212.81
8	41301	00730	1019	H0600	A3504	BP2006	NA	J0161518		ERS RET EMP CONTR- JULY 06	-129,425.97
9	41301	00730	1019	H0600	B4394	BP2006	NA	J0161518		ERS RET EMP CONTR- JULY 06	-25,445.47
10	41301	00730	1019	H0600	C3484	BP2006	NA	J0161518		ERS RET EMP CONTR- JULY 06	-12,968.44
11	41301	00730	1019	H0600	D3586	BP2006	NA	J0161518		ERS RET EMP CONTR- JULY 06	-62,609.56
12	41301	00730	1019	H0600	E5053	BP2006	NA	J0161518		ERS RET EMP CONTR- JULY 06	-26,709.90
13	41301	00730	1019	H0600	F3488	BP2006	NA	J0161518		ERS RET EMP CONTR- JULY 06	-79,879.61
14	41301	00730	1019	H0600	G3482	BP2006	NA	J0161518		ERS RET EMP CONTR- JULY 06	-55,212.81

PS entry for retired employer contribution - BU 00783

Signatures _____

Date _____

PS Approval: _____

Created
By: BANKSDA

Date Printed: 09/12/2006

Jrnl. Dt.: 08/31/2006

	Header BU: 00783	University of Houston System	Run Date: 09/12/2006
	Fiscal Year: 2006	JOURNAL ENTRY DETAIL	Run Time: 02:02:59
	Acctg Period: 12		

Journal ID: STJ0042103	Reversal: None	Ledger Group: ACTUALS
Date: 08/31/2006	Reversal Date:	Created By: BANKSDA
Source: ACS	Budget Adjust Type: Actuals	Post Date: 09/06/2006
Header Ref: J0042103	Edit / Hdr Status: Posted	BCM Status: Valid
Description: E4- ERS Retired Employer contribution entry for July 2006 for FY06.		BCM Bypass: N

Line #	Account	Line BU	Fund	DeptId	Prog	Bdgt Ref.	Project	Line Ref	Chart.1	Line Description	Amount
1	51104	00783	1019	S0027	B2011	BP2006	NA	J0042103		ERS RET EMP CONTR- JULY 06	219.01
2	51104	00783	1019	S0027	D0289	BP2006	NA	J0042103		ERS RET EMP CONTR- JULY 06	1,878.51
3	51104	00783	1019	S0027	E0212	BP2006	NA	J0042103		ERS RET EMP CONTR- JULY 06	170.25
4	51104	00783	1019	S0027	F1015	BP2006	NA	J0042103		ERS RET EMP CONTR- JULY 06	7,240.75
5	51104	00783	1019	S0027	G0254	BP2006	NA	J0042103		ERS RET EMP CONTR- JULY 06	4,328.22
6	41301	00783	1019	S0027	B2011	BP2006	NA	J0042103		ERS RET EMP CONTR- JULY 06	-219.01
7	41301	00783	1019	S0027	D0289	BP2006	NA	J0042103		ERS RET EMP CONTR- JULY 06	-1,878.51
8	41301	00783	1019	S0027	E0212	BP2006	NA	J0042103		ERS RET EMP CONTR- JULY 06	-170.25
9	41301	00783	1019	S0027	F1015	BP2006	NA	J0042103		ERS RET EMP CONTR- JULY 06	-7,240.75
10	41301	00783	1019	S0027	G0254	BP2006	NA	J0042103		ERS RET EMP CONTR- JULY 06	-4,328.22

2. Record the payment for fund 0225 in PS and USAS for BU 00730 for the amount owed to ERS for the employer contribution for active employees according to the payroll report.

a. The payroll department makes the payment with a state voucher using the RTI number provided by ERS and PS account and cost center 51104-1054-H0437-A0284-NA.

Voucher Coversheet


Business Unit:	00730	PO ID:	
Voucher ID:	00718523		
Vendor ID:	0000026739		
Name:	EMPLOYEES RETIREMENT SYSTEM EMPLOYEES GROUP INSURANCE FUND		
Address:	1 Employees Retirement Bldg PO Box 13207 Austin TX 78711-3207 USA		
Invoice ID:	FEB07ERS		
Contract ID:			
Invoice Receipt Date:	03/22/2007	Invoice Date:	03/22/2007
Goods Receipt Date:	03/22/2007	Acceptance Date:	03/22/2007
PCC:	3		
Bank:	STATE		
Scheduled Due Date:	03/22/2007		
Gross Amount:	\$543307.43		

Old Voucher Comments:
New Voucher Comments: PROCESS PAYMENT TO ERS FOR FEB 07, FOR INSURANCE ACTIVE EMPLOYER PORTION FROM FUND 1054
Payment Comments: PAYMENT TO ERS FOR FEB 07 BU 00730 FROM FUND 1054 FOR ACTIVE EMPLOYER PORTION

Handling:	BP	Source:	AAF
Budget Check:	Valid Budget Check		

Acct./Desc.	Fund	Dept.	Prog.	Bud. Ref.	Proj.	Chartfield 1	Amount	Description
51104 insur-state subsidy	1054	H0437	A0284	BP2007	NA		543,307.43	

- b. The payroll department reduces the expenses and revenues on fund 0001 for the amount of the payments on fund 0225 (1054) by entering a journal entry as indicated below:

		Header BU: 00730		University of Houston System		Run Date: 05/31/2007					
		Fiscal Year: 2007		JOURNAL ENTRY DETAIL		Run Time: 11:53:03					
		Acctg Period: 7									
Journal ID: PR0028306				Reversal:		None					
Date: 03/30/2007				Reversal Date:							
Source: AAF				Budget Adjust Type:		Actuals					
Header Ref: PR028306				Edit / Hdr Status:		Posted					
Description: E3 - TO REDUCE ERS ER BENEFITS EXPENSES AND RECORD REVENUES ON FUND 1019 FOR THE AMOUNT OF PAYMENTS IN FUND 1054 FOR JAN07 AND FEB 07						Ledger Group: ACTUALS					
						Created By: SUECL					
						Post Date: 04/03/2007					
						BCM Status: Valid					
						BCM Bypass: N					
Line #	Account	Line BU	Fund	DeptId	Prog	Bdgt Ref.	Project	Line Ref	Chart.1	Line Description	Amount
1	51104	00730	1019	H0437	A0300	BP2007	NA	00718523		INSUR-STATE SUBSIDY - FEB 07	-543,307.43
2	41301	00730	1019	H0437	A0300	BP2007	NA	00718523		INSUR-STATE SUBSIDY - FEB 07	543,307.43

3. The payroll department sends the payment for SKIP according to the payroll report for BU 00783 and 00730 to the following cost centers:

BU 00730 – 51104-2064-H0264-F2663-NA
 BU 00783 – 51104-2080-S0027-F1011-NA


5. The amount of payments posted to account 51104 and fund code 1054 should be equal to the amount of payments posted in USAS appropriation 10730/0225 COBJ 7041. The payroll entries posted to PS expense account 51104 and fund code 1054 do not feed USAS system and should be reversed. Run the query below specifying the period to be adjusted, fiscal year, and business unit:

Query Name: UHS_STACCT_HR_ERS_BENEFITS Description: ERS BENEFITS

[Add Criteria](#) [Group Criteria](#) [Reorder Criteria](#)

Criteria	Logical	Expression1	Condition Type	Expression 2	Edit	Delete
		A.BUSINESS_UNIT - Business Unit	equal to	:1	Edit	-
	AND	A.BUSINESS_UNIT - Business Unit	equal to	B.BUSINESS_UNIT - Business Unit	Edit	-
	AND	A.JOURNAL_ID - Journal ID	equal to	B.JOURNAL_ID - Identifies a journal entry, co	Edit	-
	AND	A.JOURNAL_DATE - Journal Date	equal to	B.JOURNAL_DATE - Specifies the date the journal	Edit	-
	AND	A.UNPOST_SEQ - UnPost Sequence	equal to	B.UNPOST_SEQ - Identifies the sequence of jou	Edit	-
	AND	B.ACCOUNTING_PERIOD - Accounting Period	between	:3 AND :4	Edit	-
	AND	B.FISCAL_YEAR - Fiscal Year	equal to	:5	Edit	-
	AND	A.ACCOUNT - Account	in list	('51114';'21127';'21129')	Edit	-
	AND	B.JRNL_HDR_STATUS - Journal Header Status	equal to	P	Edit	-
	AND	A.FUND_CODE - Fund Code	equal to	1054	Edit	-
	AND	A.JOURNAL_ID - Journal ID	like	HR%	Edit	-

UHS_STACCT_HR_ERS_BENEFITS

Business Unit: 

Range From Accounting Period:

Range To Accounting Period:

Year:

[OK](#) [Cancel](#)

Download to Excel, sort and subtotal by account

Unit	Journal ID	Account	Fund	DeptID	Program	Descr	Project	Period	Year	Sum Amount
00730	HR01296758	21127	1054	H0437	A0284	ERS INS PREM-FD2-INSTRUCT	NA	10	2006	0.00
00730	HR01302667	21127	1054	H0437	A0284	ERS INS PREM-FD2-INSTRUCT	NA	10	2006	(6,340.71)
00730	HR01302667	21127	1054	H0437	C0212	ERS INS PREM-FD2-PUBL SVC	NA	10	2006	(800.68)
00730	HR01302667	21127	1054	H0437	E0214	ERS INS PREM-FD2-STUD SVC	NA	10	2006	(341.26)
00730	HR01302737	21127	1054	H0437	C0212	ERS INS PREM-FD2-PUBL SVC	NA	10	2006	(170.63)
00730	HR01303322	21127	1054	H0437	A0284	ERS INS PREM-FD2-INSTRUCT	NA	10	2006	(5,991.68)
00730	HR01303322	21127	1054	H0437	C0212	ERS INS PREM-FD2-PUBL SVC	NA	10	2006	(3,106.88)
00730	HR01303322	21127	1054	H0437	D0441	ERS INS PREM-FD2-ACAD SUPP	NA	10	2006	(682.50)
00730	HR01303752	21127	1054	H0437	A0284	ERS INS PREM-FD2-INSTRUCT	NA	10	2006	0.00
00730	HR01304616	21127	1054	H0437	A0284	ERS INS PREM-FD2-INSTRUCT	NA	10	2006	(127.97)
00730	HR01305473	21127	1054	H0437	A0284	ERS INS PREM-FD2-INSTRUCT	NA	10	2006	(6,340.70)
00730	HR01305473	21127	1054	H0437	C0212	ERS INS PREM-FD2-PUBL SVC	NA	10	2006	(800.68)
00730	HR01305473	21127	1054	H0437	E0214	ERS INS PREM-FD2-STUD SVC	NA	10	2006	(341.26)
21127 Total										(25,044.95)
00730	HR01296758	21129	1054	H0437	A0284	ERS INS PREM-FD2-INSTRUCT	NA	10	2006	0.00
00730	HR01302667	21129	1054	H0437	A0284	ERS INS PREM-FD2-INSTRUCT	NA	10	2006	(32.76)
00730	HR01302667	21129	1054	H0437	C0212	ERS INS PREM-FD2-PUBL SVC	NA	10	2006	(5.04)
00730	HR01302667	21129	1054	H0437	E0214	ERS INS PREM-FD2-STUD SVC	NA	10	2006	(2.24)
00730	HR01302737	21129	1054	H0437	C0212	ERS INS PREM-FD2-PUBL SVC	NA	10	2006	(1.12)
00730	HR01303322	21129	1054	H0437	A0284	ERS INS PREM-FD2-INSTRUCT	NA	10	2006	(31.79)
00730	HR01303322	21129	1054	H0437	C0212	ERS INS PREM-FD2-PUBL SVC	NA	10	2006	(16.17)
00730	HR01303322	21129	1054	H0437	D0441	ERS INS PREM-FD2-ACAD SUPP	NA	10	2006	(4.46)
00730	HR01303752	21129	1054	H0437	A0284	ERS INS PREM-FD2-INSTRUCT	NA	10	2006	0.00
00730	HR01304616	21129	1054	H0437	A0284	ERS INS PREM-FD2-INSTRUCT	NA	10	2006	(0.84)
00730	HR01305473	21129	1054	H0437	A0284	ERS INS PREM-FD2-INSTRUCT	NA	10	2006	(32.76)
00730	HR01305473	21129	1054	H0437	C0212	ERS INS PREM-FD2-PUBL SVC	NA	10	2006	(5.04)
00730	HR01305473	21129	1054	H0437	E0214	ERS INS PREM-FD2-STUD SVC	NA	10	2006	(2.24)
21129 Total										(134.46)
00730	HR01296758	51104	1054	H0437	A0284	ERS INS PREM-FD2-INSTRUCT	NA	10	2006	0.00
00730	HR01302667	51104	1054	H0437	A0284	ERS INS PREM-FD2-INSTRUCT	NA	10	2006	6,373.47
00730	HR01302667	51104	1054	H0437	C0212	ERS INS PREM-FD2-PUBL SVC	NA	10	2006	805.72
00730	HR01302667	51104	1054	H0437	E0214	ERS INS PREM-FD2-STUD SVC	NA	10	2006	343.50
00730	HR01302737	51104	1054	H0437	C0212	ERS INS PREM-FD2-PUBL SVC	NA	10	2006	171.75
00730	HR01303322	51104	1054	H0437	A0284	ERS INS PREM-FD2-INSTRUCT	NA	10	2006	6,023.47
00730	HR01303322	51104	1054	H0437	C0212	ERS INS PREM-FD2-PUBL SVC	NA	10	2006	3,123.05
00730	HR01303322	51104	1054	H0437	D0441	ERS INS PREM-FD2-ACAD SUPP	NA	10	2006	686.96
00730	HR01303752	51104	1054	H0437	A0284	ERS INS PREM-FD2-INSTRUCT	NA	10	2006	0.00
00730	HR01304616	51104	1054	H0437	A0284	ERS INS PREM-FD2-INSTRUCT	NA	10	2006	128.81
00730	HR01305473	51104	1054	H0437	A0284	ERS INS PREM-FD2-INSTRUCT	NA	10	2006	6,373.46
00730	HR01305473	51104	1054	H0437	C0212	ERS INS PREM-FD2-PUBL SVC	NA	10	2006	805.72
00730	HR01305473	51104	1054	H0437	E0214	ERS INS PREM-FD2-STUD SVC	NA	10	2006	343.50
51114 Total										25,179.41
Grand Total										0.00

Prepare a PS entry to transfer the expenses and liabilities posted with the HR journals from fund 2 to fund 1.

Journal ID: STT0161416 **Reversal:** None **Ledger Group:** ACTUALS
Date: 07/13/2006 **Reversal Date:** **Created By:** BANKSDA
Source: ACS **Budget Adjust Type:** Actuals **Post Date:** 07/14/2006
Header Ref: T0161416 **Edit / Hdr Status:** Posted **BCM Status:** Valid
Description: E3- Transferring ERS fund 2 (1054) benefit charges (June 2006 HR journals) to fund 1 (1019).
: Charges to fund 2 will only be for the amount of the actual payments. June 2006 Benefits Reconciliation

Line #	Account	Line BU	Fund	DeptId	Prog	Bdgt Ref.	Project	Line Ref	Chart.1	Line Description	Amount
1	51104	00730	1054	H0600	A0284	BP2006	NA	J0161416		Transferring ERS FD2 charges to FD1	-25,179.41
2	21127	00730	1054	H0600	A0284	BP2006	NA	J0161416		Transferring ERS FD2 charges to FD1	25,044.95
3	21129	00730	1054	H0600	A0284	BP2006	NA	J0161416		Transferring ERS FD2 charges to FD1	134.46
4	51104	00730	1019	H0600	A0300	BP2006	NA	J0161416		Transferring ERS FD2 charges to FD1	25,179.41
5	21127	00730	1019	H0600	A0300	BP2006	NA	J0161416		Transferring ERS FD2 charges to FD1	-25,044.95
6	21129	00730	1019	H0600	A0300	BP2006	NA	J0161416		Transferring ERS FD2 charges to FD1	-134.46

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FICA (OASI) Benefits - F0

For Business Unit 00783, the state FICA benefits represent the employer contribution paid with only general revenue fund 0001. For Business Unit 00730, the FICA benefits represent the employer contribution paid with general revenue fund 0001 and general revenue dedicated fund 0225. The sharing of fund 0001 and 0225 is based on the Method of Finance calculations per APS 011. Our payroll system posts almost all payroll expenses to fund 0001. A manual entry is entered on a monthly basis to allocate the expenses from fund 0001 to fund 0225 according to the previous year proportions of APS 011. The proportions are adjusted during the year according to the Method of Finance calculations for the current year.

The allocation of expense benefits between fund 0001 and 0225 is as follows:

1. Go to the appropriation record inquiry screen 62 in USAS and see the expenses for fund 0001 and 0225.

Winsock 3270 Telnet - MVS1.CPA.STATE.TX.US						Winsock 3270 Telnet - MVS1.CPA.STATE.TX.US					
TEXAS S062 UNIFORM STATEWIDE ACCOUNTING SYSTEM 01/06/06 02:55 PM						TEXAS S062 UNIFORM STATEWIDE ACCOUNTING SYSTEM 01/06/06 02:56 PM					
LINK TO: APPROPRIATION RECORD INQUIRY PROD						LINK TO: APPROPRIATION RECORD INQUIRY PROD					
AGY: 730 APPN YEAR: 06 APPN #: 91142 OASI MATCH						AGY: 730 APPN YEAR: 06 APPN #: 91142 OASI MATCH					
APPR FUND: 0001 FUND: COMP SRCE/GRP: LBB/COMP OBJ:						APPR FUND: 0225 FUND: COMP SRCE/GRP: LBB/COMP OBJ:					
PRG CD: LUL: ORG CD: LUL:						PRG CD: LUL: ORG CD: LUL:					
INQ TYPE: CB INQ YEAR: 06 INQ MONTH: 11 NET CASH ACT: 2,079,295.60						INQ TYPE: CB INQ YEAR: 06 INQ MONTH: 11 NET CASH ACT: 575,790.71					
REM CASH BASIS BUDG: 5,987,678.26 APPN CASH AVAIL: 5,987,678.26						REM CASH BASIS BUDG: 3,397,494.92 APPN CASH AVAIL: 3,397,494.92					
REM ACCR BASIS BUDG: 5,987,678.26 APPN ACCR CSH AVAIL: 5,987,678.26						REM ACCR BASIS BUDG: 3,397,494.92 APPN ACCR CSH AVAIL: 3,397,494.92					
REM ENC BASIS BUDG: 5,987,678.26 APPN ENC CASH AVAIL: 5,987,678.26						REM ENC BASIS BUDG: 3,397,494.92 APPN ENC CASH AVAIL: 3,397,494.92					
BT TITLE AMOUNT BT TITLE AMOUNT						BT TITLE AMOUNT BT TITLE AMOUNT					
04 APPN TRNFRS IN 8,066,973.86						04 APPN TRNFRS IN 3,973,285.63					
15 CASH EXPEND 2,009,147.14						15 CASH EXPEND 572,500.35					
16 CASH RSRUD - PR 70,148.46						16 CASH RSRUD - PR 3,290.36					
F1-HELP F3-END F4-INTERRUPT F8-FRWD						F1-HELP F3-END F4-INTERRUPT F8-FRWD					
Clear Erase EOF New Line PA1 PA2 PA3						Clear Erase EOF New Line PA1 PA2 PA3					

2. Prepare a chart displaying the expenses for both state funds and calculate the proportions

Appn #	Expenses	Reserved	Total fund 0001	Expenses	Reserved	Total fund 0225	Total Amt Benefits	Date
91142	2,009,147.14	70,148.46	2,079,295.60	572,500.35	3,290.36	575,790.71	2,655,086.31	11/30/2005
		Actual %	78.31%			21.69%		
			Fund 0001	Fund 0225		Total Amount		
	APS011 FY05 %		68.00%	32.00%				
			1,805,458.69	849,627.62		2,655,086.31		
	FICA Adjustment (Exp. Transfer)		(273,836.91)	273,836.91				
	USAS entry:		T-Code FD 1	T-Code FD 2	COBJ	APPN	PCA	
			407	408	7043	91142	03991	
Batch Type 8	Batch Mode 2	Doc Type J						
PS Entry							273,836.91	
Dr	51109	1072	A0279	H0437	NA	BP200X	273,836.91	
Cr	10500	1072				BP200X	273,836.91	
Dr	10500	1022				BP200X	273,836.91	
Cr	51109	1022	A0295	H0437	NA	BP200X	273,836.91	

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[Return to ORP Benefits](#)

ORP Benefits UH and UHSA - 00 & 01

For Business Unit 00783, the state Optional Retirement Plan (ORP) benefits represent the employer contribution paid with only general revenue fund 0001. For Business Unit 00730, the ORP benefits represent the employer contribution paid with general revenue fund 0001 and general revenue dedicated fund 0225. The share of fund 0001 and 0225 is based on the Method of Finance calculations found in APS 011. Our payroll system posts almost all payroll expenses to fund 0001. A manual entry is completed at the beginning of each month to transfer the expenses from fund 0001 to fund 0225 according to the previous year proportions of APS 011. The proportions are adjusted during the year according to the Method of Finance calculations for the current year.

The allocation of expense benefits between fund 0001 and 0225 is as follows:

1. Go to the appropriation record inquiry screen 62 in USAS and see the expenses for fund 0001 and 0225.

Winsock 3270 Telnet - MVS1.CPA.STATE.TX.US						Winsock 3270 Telnet - MVS1.CPA.STATE.TX.US					
Connect: Close Exit Edit Print Screen Setup Help						Connect: Close Exit Edit Print Screen Setup Help					
TEXAS S062 UNIFORM STATEWIDE ACCOUNTING SYSTEM 01/06/06 03:59 PM						TEXAS S062 UNIFORM STATEWIDE ACCOUNTING SYSTEM 01/06/06 04:03 PM					
LINK TO: APPROPRIATION RECORD INQUIRY PROD						LINK TO: APPROPRIATION RECORD INQUIRY PROD					
AGY: 30 APPN YEAR: 06 APPN #: 97646 OPTIONAL RETIREMENT PROGRAM						AGY: 30 APPN YEAR: 06 APPN #: 97646 OPTIONAL RETIREMENT PROGRAM					
APPR FUND: 0001 FUND: COMP SRCE/GRP: LBB/COMP OBJ:						APPR FUND: 0225 FUND: COMP SRCE/GRP: LBB/COMP OBJ:					
PRG CD: LUL: ORG CD: LUL:						PRG CD: LUL: ORG CD: LUL:					
INQ TYPE: CB INQ YEAR: 06 INQ MONTH: 11 NET CASH ACT: 1,193,522.57-						INQ TYPE: CB INQ YEAR: 06 INQ MONTH: 11 NET CASH ACT: 322,478.01-					
REM CASH BASIS BUDG: 2,611,241.71 APPN CASH AVAIL: 2,611,241.71						REM CASH BASIS BUDG: 1,551,510.37 APPN CASH AVAIL: 1,551,510.37					
REM ACCR BASIS BUDG: 2,611,241.71 APPN ACCR CSH AVAIL: 2,611,241.71						REM ACCR BASIS BUDG: 1,551,510.37 APPN ACCR CSH AVAIL: 1,551,510.37					
REM ENC BASIS BUDG: 2,611,241.71 APPN ENC CASH AVAIL: 2,611,241.71						REM ENC BASIS BUDG: 1,551,510.37 APPN ENC CASH AVAIL: 1,551,510.37					
BT TITLE AMOUNT BT TITLE AMOUNT						BT TITLE AMOUNT BT TITLE AMOUNT					
04 APPN TRNFRS IN 3,804,764.28						04 APPN TRNFRS IN 1,873,988.38					
15 CASH EXPEND 1,190,639.90						15 CASH EXPEND 322,401.34					
16 CASH RSRUD - PR 2,882.67						16 CASH RSRUD - PR 76.67					
F1-HELP F3-END F4-INTERRUPT F8-FRWD						F1-HELP F3-END F4-INTERRUPT F8-FRWD					
CAPS NUM						CAPS NUM 16:03:46 IBN-3278-2					
Clear	Erase EOF	New Line	PA1	PA2	PA3	Clear	Erase EOF	New Line	PA1	PA2	PA3

2. Prepare a chart displaying the expenses for both state funds and calculate the proportions

Appn #	Expenses	Reserved	Total fund 0001	Expenses	Reserved	Total fund 0225	Total Amt Benefits	Date
91142	1,190,639.90	2,882.67	1,193,522.57	322,401.34	76.67	322,478.01	1,516,000.58	11/30/2005
		Actual %	78.31%			21.69%		
			Fund 0001	Fund 0225		Total Amount		
	APS011 FY05 %		68.00%	32.00%				
			1,030,880.39	485,120.19		1,516,000.58		
	ORP Adjustment (Exp. Transfer)		(162,642.18)	162,642.18				
	USAS entry:		T-Code FD 1	T-Code FD 2	COBJ	APPN	PCA	
			407	408	7043	91142	03991	
Batch Type 8	Batch Mode 2	Doc Type J						
PS Entry							162,642.18	
Dr	51110	1078	H0437	A0288	NA	BP200X	162,642.18	
Cr	10500	1078				BP200X		162,642.18
Dr	10500	1021				BP200X	162,642.18	
Cr	51110	1021	H0437	A0294	NA	BP200X		162,642.18

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TRS Benefits UH - T3 & T4

The appropriation for institutional teacher retirement state match paid with fund 1 is awarded to the Teacher Retirement System (TRS), which pays the employer’s contribution on our behalf. State Accounting transfers the budget authority to spend for fund 2 to appropriation 99323. According to APS 019, the budget authority must be entered into USAS no later than September 15 of each fiscal year to transfer sufficient appropriation authority for the upcoming fiscal year. This transaction must include transfers for all funds except GR from which payments will be made if the transaction is for an employee under TRS. A PCA must be established in USAS for Program Cost Account Profile (26) screen, which is derived from Program Code 3991. At year-end, return the excess appropriation authority prior to October 30 of each fiscal year. The retirement payment, like all the payroll benefits, is subject to the proportionality rules (APS 011).

UH needs to reimburse TRS for the amount TRS pays from GR for non-GR funded employees, according to APS 005. LDT TRS budget load: HB1,80th Leg,RS,ART III, p. 33, Rider 7

Agency receiving the budget authority

<u>Receiving Agency</u>	<u>Appn#</u>	<u>Title</u>
730/783	99323	Higher Education TRS Retirement

Agency allocating the budget authority

<u>Allocation Agency</u>	<u>Appn#</u>	<u>Title</u>	<u>PCA</u>
323	13009	Higher Education TRS Retirement	13100

<u>Agency</u>	<u>T-Code</u>	<u>Appn</u>	<u>COBJ</u>	<u>Appn Fund/PCA</u>	<u>GL AC/AGY</u>
730	416	99323	7909	0225/03991	32309600
323	417	96541	3790	0960/13100	73002250

USAS entries for a budget revision to request the funds in the state - Agency 730

PS entries recorded to match the entry in USAS - Business Unit 00730

[See USAS and PS entries for Benefit Programs](#) section to see the USAS and PS entries

To match the retirement contribution payments from funds held in the treasury to TRS as reimbursement from other E&G the entry should be as follows:

TRS monthly payments are processed by issuing a state voucher using the RTI provided by TRS - Agency 730

Agency	T-Code/Description	Appropriation	COBJ	Approp. Fund/ Agy Fund/PCA
730	485/RTI – Estab Interagency Accr'd Expend Reimb	99323/TRS – Other E&G	7909	0225/0225/03991

PS entries to reduce expenses and revenues on fund 1 for the amount of the payment on fund 2 – BU Unit 00730

	Header BU: 00730	University of Houston System	Run Date: 10/30/2006
	Fiscal Year: 2006	JOURNAL ENTRY DETAIL	Run Time: 02:37:38
	Acctg Period: 9		

Journal ID:	STJ0161320	Reversal:	None	Ledger Group:	ACTUALS	
Date:	05/08/2006	Reversal Date:		Created By:	BANKSDA	
Source:	ACS	Budget Adjust Type:	Actuals	Post Date:	05/08/2006	
Header Ref:	J0161320	Edit / Hdr Status:	Posted	BCM Status:	Valid	
Description:	T3- TRS fund 0225 payment for April 2006 for FY06. Entry to TRS fund 0001 (1036) reduces the expenses for the amount paid with fund 0225 (1075).				BCM Bypass:	N

Line #	Account	Line BU	Fund	DeptId	Prog	Bdgt Ref.	Project	Line Ref	Chart.1	Line Description	Amount
1	51111	00730	1036	H0437	A0298	BP2006	NA	J0161320		RVS FUND 1- PAYING W/FUND 2	-119,672.51
2	41307	00730	1036	H0437	A0298	BP2006	NA	J0161320		RVS FUND 1- PAYING W/FUND 2	119,672.51

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Bond Payment – Debt Service - B1

Most of our interest payments on Debt Services are processed twice a year and the principal once a year. The information for all the payments comes from the UH System Treasury Office and the State Accounting department processes the payments with the state funds. For these types of Debt Service programs, the steps are as follows:

- 1 Budget Office tells the Treasury Office which type of funds (local or state) to use for Bond payments.
- 2 When Treasury Office receives the invoices from the paying agency, the invoices are emailed to Plant Accounting and State Accounting.
- 3 State Accounting issues a state voucher to pay the paying agency for interest and/or principal.
- 4 The state voucher issues a warrant that is sent to UH Treasury.
- 5 The Treasury Office sends the warrant to the paying agency to be deposited into the trustee custodian account.
- 6 The paying agency makes the payment to the bond holders on the payment due date.
- 7 A confirmation that the payment to the paying agency has been made comes to the Treasury Office and is emailed to Plant Accounting.
- 8 Plant Accounting reclassifies the expense account to a mandatory transfer account between the ledger 1 and the ledger 7.
- 9 Since the check is sent prior to the due date, the funds deposited during that time are invested and earn interest.
- 10 State Accounting deducts the interest earned from the following invoice when issuing the state voucher.

ACCOUNT	FUND CODE	DEPT	PROG	PROJ	Dr.	Cr.	1026/54707-54709	10500/1026	1026/F0274/37314	7058/34102	7058/33100	
3	State Accting issues state voucher											
Dr.	54707	1026	HXXXX	XXXX	NA	100.00	100.00					
Dr.	54709	1026	HXXXX	XXXX	NA	100.00	100.00					
Cr.	10500	1026						(200.00)				
8	Plant Accting Reclassification											
Dr.	37314	1026	H0264	F0274	NA	200.00			200.00			
Cr.	54707	1026	H0264	F0274	NA		(100.00)					
Cr.	54709	1026	H0264	F0274	NA		(100.00)					
Dr.	34102	7058	H0256	XXXX	NA	200.00				200.00		
Cr.	33100	7058	H0256	XXXX	NA	200.00					(200.00)	
Balances on the account-cost center							0.00	(200.00)	200.00	200.00	(200.00)	

PS Entries in February FYXX - Business Unit 00730

BANK OF NEW YORK (state warrant)

1 Voucher Coversheet
PO ID:

Business Unit: 00730
Voucher ID: 00600055

Vendor ID: 0000001425
Name: BANK OF NEW YORK
Address: 1
 10161 CENTURION PKWY 3RD FLR
 TOWERMARC PLAZA
 JACKSONVILLE FL 322560530
 USA

Invoice ID: CRB 1999 - 02/15/06

Contract ID:

Invoice Receipt Date: 01/19/2006

Invoice Date: 01/19/2006

Goods Receipt Date: 01/19/2006

Acceptance Date: 01/19/2006

PCC: 9

Bank: STATE

Scheduled Due Date: 01/19/2006

Gross Amount: \$719,411.31

Old Voucher Comments:

New Voucher Comments: B1 - Semi-Annual Debt Service payment required by the board of regents of the University of Houston System.
 Consolidated revenue bonds series 1999. Debt service - February 15, 2006.

Payment Comments: Due to Bank of New York by February 15, 2006.

Handling: SH

Budget Check: Valid Budget Check

Source:

Acct./Desc.	Fund	Dept.	Prog.	Bud. Ref.	Proj.	Chartfield 1	Amount	Description
54709	1026	H0602	F0274	BP2006	NA		493,063.00	CRB 1999 - 02/15/06
principal payment - capital bo								
54707	1026	H0602	F0274	BP2006	NA		226,348.31	CRB 1999 - 02/15/06
interest expense-capital borro								

Signatures _____

Date _____

PS Approval: _____

Created By: Perez,Irma - UH

Date Printed: 05/22/2006

Acctg. Dt.: 01/19/2006

Change the due date to the same date the voucher is being issued to obtain the state warrant as soon as possible so it can be sent to the paying agency. Click the "Separate Payment" box so a check is issued separately.

Invoice Information	UHS Data Line	Payments	Voucher Attributes	Accounting Information	Documents	Approval Log
Unit:	00730	Voucher ID:	00600055	*Pay Terms:	Due Now	Schedule Payment
Payment Information Find View All First 1 of 1 Last						
Payment Inquiry Holiday/Currency Options Express Payment Vendor Banks Late Charge Messages Drafts + -						
Comments						
Payee						
*Remit to: 0000001425		BANK OF NEW YORK				
Location: V		*Addr: 1			10161 CENTURION PKWY 3RD FLR	
					JACKSONVILLE, FL 322560530 More Addr Lines ..	
Payment Method		Payment Details			Payment Options	
*Bank: STATE		Gross Amt: 719,411.31 USD			*Action: Schedule	
*Account: TREA		Discount: 0.00 USD			Pay:	
*Method: CHK Check		Net Due: 01/19/2006			Reference: 110499152	
Pay Group:		Discount Due:			L/C ID:	
*Handling: SH		Discount Denied <input type="checkbox"/>			Paymt Date: 01/23/2006	
*Netting: N		Scheduled Due: 01/19/2006				
Hold Payment <input type="checkbox"/>		Acctg Date: 01/23/2006				
Hold Reason:		Schedule ID:				
Separate Payment <input checked="" type="checkbox"/>						

WELLS FARGOBANK (TEXAS) NA (state warrant)

Voucher Coversheet

Business Unit: 00730
Voucher ID: 00599596

PO ID:

Vendor ID: 0000042407
Name: WELLS FARGO BANK (TEXAS) N A
Address: 1
 T5001-061 Mac
 1000 Louisiana St 6th Fl
 Houston TX 77002-5005
 USA

Invoice ID: CRB 2002A - 02/15/06

Contract ID:

Invoice Receipt Date: 01/18/2006

Invoice Date: 01/18/2006

Goods Receipt Date: 01/18/2006

Acceptance Date: 01/18/2006

PCC: 9

Bank: STATE

Scheduled Due Date: 01/19/2006

Gross Amount: \$2,874,780.36

Old Voucher Comments:

New Voucher Comments: B1 - Semi-Annual Debt service payment required by the board of regents of the University of Houston System. Consolidate revenue bonds, series 2002A. Debt service due February 15,2006.

Payment Comments: Due to Wells Fargo Bank (Texas) NA by February 15,2006.

Handling: SH

Budget Check: Valid Budget Check

Source:

Acct./Desc.	Fund	Dept.	Prog.	Bud. Ref.	Proj.	Chartfield 1	Amount	Description
54709	1026	H0602	F1700	BP2006	NA		1,930,000.00	CRB 2002A - 02/15/06
principal payment - capital bo								
54707	1026	H0602	F1700	BP2006	NA		944,780.36	CRB 2002A - 02/15/06
interest expense-capital borro								

Signatures _____

Date _____

PS Approval: _____

Created By: Perez,Irma - UH

Date Printed: 05/22/2006

Acctg. Dt.: 01/18/2006

Change the due date to the same date the voucher is being issued to obtain the state warrant as soon as possible so it can be sent to the paying agency. Click the "Separate Payment" box so a check is issued separately.

Invoice Information	UHS Data Line	Payments	Voucher Attributes	Accounting Information	Documents	Approval Log
-------------------------------------	-------------------------------	-----------------	------------------------------------	--	---------------------------	------------------------------

Unit: 00730 Voucher ID: 00599596 *Pay Terms: Net 30 [Schedule Payment](#)

Payment Information Find | View All First 1 of 1 Last

[Payment Inquiry](#) [Holiday/Currency Options](#) Express Payment Vendor Banks [Late Charge](#) [Messages](#) Drafts + -

[Comments](#)

Payee

*Remit to: 0000042407 WELLS FARGO BANK (TEXAS) N A
 Location: V *Addr: 1 T5001-061 Mac [More Addr Lines...](#)
 Houston, TX 77002-5005

<p>Payment Method</p> <p>*Bank: STATE</p> <p>*Account: TREA</p> <p>*Method: CHK Check</p> <p>Pay Group: <input type="text"/></p> <p>*Handling: SH</p> <p>*Netting: N</p> <p>Hold Payment <input type="checkbox"/></p> <p>Hold Reason: <input type="text"/></p> <p>Separate Payment <input checked="" type="checkbox"/></p>	<p>Payment Details</p> <p>Gross Amt: 2,874,780.36 USD</p> <p>Discount: 0.00 USD</p> <p>Net Due: 02/17/2006</p> <p>Discount Due: <input type="text"/></p> <p>Discount Denied <input type="checkbox"/></p> <p>Scheduled Due: 01/19/2006</p> <p>Acctg Date: 01/23/2006</p> <p>Schedule ID: <input type="text"/></p>	<p>Payment Options</p> <p>*Action: Schedule</p> <p>Pay: <input type="text"/></p> <p>Reference: 110499151</p> <p>L/C ID: <input type="text"/></p> <p>Paymt Date: 01/23/2006</p>
--	---	---

PS Entries in August FYXX - Business Unit 00730

BANK OF NEW YORK (state warrant)

<u>Form</u>	<u>Fund</u>	<u>Dept</u>	<u>Progr</u>	<u>Proj</u>	<u>BP</u>	<u>Account</u>	<u>dr/cr</u>
Voucher	1026	H0602	F0274	NA	BP200x	54707	Debit

VENDOR #	ADDRESS	PCC	HANDLING
0000001425	1	9	SH

Invoice ID: CRB 1999 (Type Bond series number)

Voucher Comments: Semi-Annual debt service payment required by the Board of Regents of the University of Houston System. Consolidated Revenue Bonds, series xxxxx, Debt Service – August 15, 200X.

Payment Comments: Due to Bank of New York by August 08, 200X

WELLS FARGOBANK (TEXAS) NA (state warrant)

<u>Form</u>	<u>Fund</u>	<u>Dept</u>	<u>Progr</u>	<u>Proj</u>	<u>BP</u>	<u>Account</u>	<u>dr/cr</u>
Voucher	1026	H0602	F1700	NA	BP200x	54707	Debit

VENDOR #	ADDRESS	PCC	HANDLING
0000042407	1	9	SH

Invoice ID: CRB 2002A (Type Bond series number)

Voucher Comments: Semi-Annual debt service payment required by the Board of Regents of the University of Houston System. Consolidated Revenue Bonds, series xxxxx, Debt Service – August 15, 200X.

Payment Comments: Due to Wells Fargo by August 15, 200X

One of our interest payments on Debt Services is processed on a monthly basis (CRB 2004). The information for all the payments comes from the UH System Treasury Office and the State Accounting department processes the payments with local funds. For this type of Debt Service program, the steps are as follows:

- 1 Budget Office tells the Treasury Office which type of funds (local or state) to use for Bond payments. CRB 2004 is paid with local funds.
- 2 When Treasury Office receives the invoices from the paying agency, the invoices are emailed to Plant Accounting and State Accounting.
- 3 Plant Accounting issues a local voucher to pay the paying agency.
- 4 State Accounting issues a state voucher to obtain the reimbursement from the State for interest and/or principal.
- 5 The state voucher issues a warrant that is sent to UH Treasury.
- 6 The warrant from the state comes to the Treasury Office and is deposited into the local bank.
- 7 General Accounting enters a journal entry to records the deposit of the warrant from the state into the local bank and cost center.
- 8 A confirmation that the payment to the vendor has been made comes to the Treasury Office and is emailed to Plant Accounting.
- 9 Plant Accounting reclassifies the expense account to a mandatory transfer account between the ledger 1 and the ledger 7.
The check issued to pay the paying agency is deposited into a trustee custodian account and from there the bond holders are paid on the due date.
- 10
- 11 Since the check is sent prior to the due date, the funds deposited during that time are invested and earn interest.
- 12 State Accounting deducts the interest earned from the following invoice when issuing the state voucher.

ACCOUNT	FUND CODE	DEPT	PROG	PROJ	Dr.	Cr.	2080/F0275	10510/BANK	1026/F0274/54707	10500/1026	1026/F0274/37314	7058/34102	7058/33100
3 Plant Accting issues a local voucher													
Dr.	54707	2080	H0264	F0275	NA	100.00	100.00						
Cr.	10510	BANK						(100.00)					
4 State Accting ilssues state voucher													
Dr.	54707	1026	H0264	F0274	NA	100.00			100.00				
Cr.	10500	1026							(100.00)				
7 Record the deposit into the local bank													
Dr.	10510	BANK				100.00		100.00					
Cr.	54707	2080	H0264	F0275	NA		(100.00)						
9 Plant Accting Reclassification													
Dr.	37314	1026	H0264	F0274	NA	100.00					100.00		
Cr.	54707	1026	H0264	F0274	NA			(100.00)					
Dr.	34102	7058	H0256	XXXX	NA	100.00						100.00	
Cr.	33100	7058	H0256	XXXX	NA								(100.00)
Balances on the account-cost center							0.00	0.00	0.00	(100.00)	100.00	100.00	(100.00)

PS state voucher to reimburse the monthly interest payments for CRB 2004 - Business Unit 00730

Voucher Coversheet

Business Unit: 00730
 Voucher ID: 00687691

PO ID:

Vendor ID: 0000026780
 Name: UNIV OF HOUSTON TREASURER'S OFFICE - DIRECT DEPOSIT
 Address: 41
 PO BOX 998
 HOUSTON TX 77001-0988
 USA

Invoice ID: CRB04 Debt Srv Oct06

Contract ID:

Invoice Receipt Date: 11/16/2006
 Goods Receipt Date: 11/16/2006

Invoice Date: 10/25/2006
 Acceptance Date: 11/16/2006

PCC: 9
 Bank: STATE
 Scheduled Due Date: 11/16/2006
 Gross Amount: \$68866.35

Old Voucher Comments:

New Voucher Comments: B1- Monthly Debt Service payment for CRB 2004 (Tropical Storm Allison Recovery TRB) for October 2006. Cash and Investment Transaction Confirmation Form # 16413, dated 11/1/06.

Payment Comments: Please deposit warrant from the state into Account # 54707-2080-H0264-F0275-NA, BU730 and local bank 10510 (Reimbursement to UH).

Handling: SH
 Budget Check: Valid Budget Check

Source: AAF

Acct./Desc.	Fund	Dept.	Prog.	Bud. Ref.	Proj.	Chartfield 1	Amount	Description
54707 interest expense-capital borro	1026	H0602	F0274	BP2007	NA		68,866.35	CRB04 Debt Srv Oct06

Payment panel showing the the method of payment.

Invoice Information	UHS Data Line	Payments	Voucher Attributes	Accounting Information	Documents	Approval Log
Unit: 00730	Voucher ID: 00687691	*Pay Terms: Due Now	Schedule Payment			
Payment Information Find View All First 1 of 1 Last						
Payment Inquiry Holiday/Currency Options Express Payment Vendor Banks Late Charge Messages Drafts						
Comments						
Payee						
*Remit to: 0000026780		UNIV OF HOUSTON				
Location: V		PO BOX 998				
*Addr: 41		HOUSTON, TX 77001-0988				
Payment Method		Payment Details			Payment Options	
*Bank: STATE		Gross Amt: 68,866.35	USD	*Action: Schedule		
*Account: TREA		Discount: 0.00	USD	Pay:		
*Method: ACH ACH		Net Due: 11/16/2006		Reference: 000888255		
Pay Group:		Discount Due:		L/C ID:		
*Handling: SH		Discount Denied <input type="checkbox"/>		Paymt Date: 11/20/2006		
*Netting: N		Scheduled Due: 11/16/2006				
Hold Payment <input type="checkbox"/>		Acctg Date: 11/20/2006				
Hold Reason:		Schedule ID:				
Separate Payment <input type="checkbox"/>						

To check for the payment status in PS run the query named UHS_AP_ACCTG_LINE

Query Name: UHS_AP_ACCTG_LINE

Description: Voucher Accounting Entries

View field properties, or use field as criteria in query statement.

Column Order

Sort Order



Query Name: UHS_AP_ACCTG_LINE **Description:** Voucher Accounting Entries

Add Criteria Group Criteria Reorder Criteria

Criteria	Logical	Expression1	Condition Type	Expression 2	Edit	Delete
		A.BUSINESS_UNIT - Business Unit	equal to	:1	Edit	[-]
	AND	A.VOUCHER_ID - Voucher ID	equal to	:2	Edit	[-]

Save Save As New Query Preferences Properties New Union Return to Search

1. Click run to run the query

UHS_AP_ACCTG_LINE

Business Unit:

Voucher ID:

OK

Cancel

2. Enter the Business Unit and Voucher ID and click OK
3. Download the results to Excel
4. Sort the results by accounts
5. Print out the results and attach to the voucher
6. Go to USAS screens 86 and enter the voucher ID by substituting the first zero for a 9 follow by the next 7 digits of the voucher number to get the warrant information
7. Go to USAS screen 88 entering the voucher payment due date and print out the information that contains the liquidating TC
8. Print out both USAS screens (86 and 88) and attach them to the voucher

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Unemployment Compensation Insurance Reimbursement - U0

Texas Workforce Commission sends a report on a quarterly basis for all reimbursable unemployment benefits to the Payroll Department. The Payroll Department sends State Accounting a spreadsheet detailing the reimbursement needed for all campuses and the local vouchers prepared by Payroll reimbursing the state for UH and UHSA.

1. Unemployment compensation is paid by the Texas Workforce Commission. A portion of that payment is reimbursed 100% from local funds and another portion is reimbursed 50% from state funds. For the 100% reimbursement to the TWC, a local voucher is issued by the Payroll Department payable to the Comptrollers using the direct deposit address number 6. The payment is deposited into the direct deposit refunds to state holding appropriation. Then, State Accounting records the following entries in USAS in 783 and 730 using user class number 61.

USAS entries depositing 100% payment to Agency 320 (Texas Workforce Commission) - Agency 730

Form **Batch Type Edit Mode** **AGY**
 Deposit Type 2 1 320

TEXAS S520 UNIFORM STATEWIDE ACCOUNTING SYSTEM 08/08/07 10:46 AM
 LINK TO: VIEW A BATCH PROD

ACTION: (F=FIRST PAGE, N=NEXT PAGE, D=PAY DATE VIEW, S=SELECT DETAIL)
 BATCH ID: AGENCY 730 DATE 080807 TYPE 2 NO 420 SEQUENCE 00001
 MODE 1 EFF DATE 080807 STATUS H PRINTER ID

S	SEQ	CUR DOC/SFX	REF DOC/SFX	AGY	TC	INDEX	PCA	AY	COBJ	AMOUNT	R	E
00001	J0161420	001	F0509116	001	730	180	00903	07	7300	45606.11	R	
00002	J0161420	002	00753737	002	320	180	51700	07	7984	45606.11		

Unit	Curr Doc Num	Batch date	Comptroller Obj	Approp Num	Fund	Appropriat Yr	Fiscal Year	Transaction Cd	Sum Trans Amt	Ref Doc Num	HX Per	Reverse	PCA
00783	J0161420	2007-08-08	7984	00903	0001	04	04	180	45,606.11	F0509116	8	R	00903
00783	J0161420	2007-08-08	7984	13004	0165	04	04	180	45,606.11	00753737*	8		51700

Local Voucher number

USAS entries depositing 100% payment to Agency 320 (Texas Workforce Commission) - Agency 783

Form **Batch Type Edit Mode** **AGY**
 Deposit Type 2 1 320

Unit	Curr Doc Num	Batch date	Comptroller Obj	Approp Num	Fund	Appropriat Yr	Fiscal Year	Transaction Cd	Sum Trans Amt	Ref Doc Num	HX Per	Reverse	PCA
00783	J0042052	2006-02-18	7984	00903	0001	04	04	180	5,866.00	F0209115	6	R	00903
00783	J0042052	2006-02-18	7984	13004	0165	04	04	180	5,866.00	00018724*	6		51700

2. Do the following entries for the 50% payment to TWC with state funds in USAS in 783 and 730:

USAS entries for the payment of the 50% to TWC - Agency 730

Form **Batch Type Edit Mode**
 Deposit Type 2 1

Unit	Curr Doc Num	Batch date	Comptroller Obj	Approp Num	Fund	Appropriat Yr	Fiscal Year	Transaction Cd	Sum Trans Amt	Ref Doc Num	HX Per	Reverse	PCA
00730	T0161210	2006-02-18	7984	10730	0001	04	04	485	21,443.75	T0161210	6		03701

PS entries for the 50% payment to TWC - Business Unit 00730

	Header BU: 00730	University of Houston System	Run Date: 07/09/2005
	Fiscal Year: 2006	JOURNAL ENTRY DETAIL	Run Time: 09:09:08
	Acctg Period: 6		

Journal ID: STT0161200

Date: 02/18/2006
Source: ACS

Header Ref: T0161200

Reversal: None **Ledger** ACTUALS
Group:
Reversal Date: **Created By:** NGUYENTB
Budget Adjust Actuals **Post Date:** 02/19/2006
Type:
Edit / Hdr Posted **BCM** Valid
Status: **Status:**
BCM N
Bypass:

Description: Unemployment Insurance Reimb. for 4th quarter ended 12/31/03, 50% reimb. from General Revenue Funds for UH shares and State paid.

Line #	Account	Line BU	Fund	DeptId	Prog	Bdgt Ref.	Project	Line Ref	Chart.1	Line Description	Amount
1	41303	00730	1029	H0264	F0281	BP2004	NA			UNEMPLOY COMP - FD1 ST PD	-21,443.75
2	10500	00730	1029			BP2004				STATE BANK	21,443.75
3	54566	00730	1029	H0264	F0281	BP2004	NA			UNEMP COMP INS CLAIMS - ST PD	21,443.75
4	10500	00730	1029			BP2004				STATE BANK	-21,443.75
5	54564	00730	1026	H0264	F0284	BP2004	NA			UNEMPLOYMENT COMP CLAIMS	21,443.75
6	10500	00730	1026			BP2004				STATE BANK	-21,443.75

Totals for Journal: STT0161200

Total Lines: 6

Total Base Debits: 64,331.25

Total Base Credits: 64,331.25

Note: The entry to fund code 1026 relates to the UH payment in USAS using appn 10730/0001. The entries to fund code 1029 relate to the 50% paid by the Texas Workforce Commission (AGY 320) on our behalf, per APS 003.

USAS entries for the 50% payment to TWC - Agency 783

Form **Batch Type Edit Mode**
 Deposit Type 2 1

Unit	Curr Doc Num	Batch date	Comptroller Obj	Approp Num	Fund	Appropriat Yr	Fiscal Year	Transaction Cd	Sum Trans Amt	Ref Doc Num	HX Per	Reverse	PCA
00783	T0042053	2006-02-18	7984	10783	0001	04	04	485	608.50	T0042053	6		03007

PS entries for the 50% payment to TWC - Business Unit 00783

	Header BU: 00783	University of Houston System	Run Date: 07/09/2006
	Fiscal Year: 2006	JOURNAL ENTRY DETAIL	Run Time: 09:12:58
	Acctg Period: 6		

Journal ID: STT0042053

Date: 02/18/2006
Source: ACS

Header Ref: T0042053

Description: Unemployment Compensation Insurance Reimb. 4th quarter ended 12/31/03, 50% reimb. from General Revenue Funds for UH shares and state paid.

Reversal: None **Ledger Group:** ACTUALS
Reversal Date: **Created By:** NGUYENTB
Budget Adjust Actuals **Post Date:** 02/19/2006
Type: **BCM Status:** Valid
Edit / Hdr Status: Posted **BCM Status:** N
Status: **Bypass:**

Line #	Account	Line BU	Fund	DeptId	Prog	Bdgt Ref.	Project	Line Ref	Chart.1	Line Description	Amount
1	41303	00783	1029	S0027	F0225	BP2004	NA			UNEMPLOY COMP - FD1 ST PD	-608.50
2	10500	00783	1029			BP2004				STATE BANK	608.50
3	54566	00783	1029	S0027	F0225	BP2004	NA			UNEMP COMP INS CLAIMS - ST PD	608.50
4	10500	00783	1029			BP2004				STATE BANK	-608.50
5	54564	00783	1016	S0027	F1009	BP2004	NA			UNEMPLOYMENT COMP CLAIMS	608.50
6	10500	00783	1016			BP2004				STATE BANK	-608.50

Totals for Journal: STT0042053 **Total Lines:** 6 **Total Base Debits:** 1,825.50 **Total Base Credits:** 1,825.50

Signatures _____ **Date** _____

PS Approval: _____ _____

Created By: NGUYENTB **Date Printed:** 07/09/2006 **Jrnl. Dt.:** 02/18/2006

Note: The entry to fund code 1016 relates to the payment in USAS with appn 10783/0001. The entries to fund code 1029 relate to the 50% paid by the Texas Workforce Commission (AGY 320) on our behalf, per APS 003.

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WCI Benefits (Worker Compensation Insurance – State Office of Risk Management - SORM) - W0

Workers' compensation is paid under an Interagency Contract between the State Office of Risk Management and the University of Houston System.

The purpose of this Interagency Contract is to state the terms and conditions under which the University of Houston System will receive risk management services and workers' compensation coverage for its employees in compliance with the Texas Labor Code Chapter 412 and Chapter 501.

Each campus will pay SORM an amount assessed for the services provided in accordance with 28 T.A.C. 251.507. University of Houston System will have no liability to SORM for risk management services or workers' compensation losses in excess of the assessment during the covered fiscal year.

Payment of the sums due under this interagency contract will be made in accordance with APS 014. The payments are made from funds held or controlled by us in the same proportion as the composition of the salaries paid in accordance with GAA, 80th Legislature, article IX, section 15.02, subsection (c), p. 66.

Sec. 15.02. Payments to the State Office of Risk Management (SORM).

- (c) (1) Notwithstanding other provisions in this Act, agencies shall transfer to SORM seventy-five percent (75%) of their assessed allocation amounts for workers' compensation coverage for their employees from funding in the same proportion as their expected payroll funding, including General Revenue Funds, dedicated General Revenue Fund accounts, Other Funds or local bank accounts.
- (2) Not later than May 1 of each fiscal year, SORM shall determine, based on actual costs since the beginning of the fiscal year and other estimated costs, the remaining assessment due from each agency. SORM shall prepare a statement reflecting the remaining assessments due from each agency and present the statement to the Comptroller. Each agency shall transfer to SORM the remaining assessed allocation amounts for workers' compensation coverage for their employees from funding in the same proportion as their expected payroll funding, including General Revenue Funds, dedicated General Revenue Fund accounts, Other Funds or local bank accounts.

SORM requires us to inform the funding sources from which we have made the payments according to subsection (k), pg 44 of the same citation above.

- (k) SORM shall require agencies to provide to SORM and agencies shall submit to SORM information regarding the specific funding sources from which agencies pay their assessed allocation amounts for workers' compensation coverage for their employees.

To make the payments for the current year, the State Accounting Department receives a copy of the memo from the Environmental Health & Risk Management Department sent to the State Office of Risk Management (SORM) specifying the amount to be paid for agencies 730 (UH) and 783 (UHSA). The memo is attached to the contract between SORM and the University of Houston. To process the payment do the following:

1. Run the query shown below to get the payroll data for the prior year (e.g., FY07 payments use payroll data from FY06).

Chosen Records

Alias Record

- A LEDGER - Ledger Data [Hierarchy Join](#)
- B FUND_TBL - Fund Table [Hierarchy Join](#)
- C GL_ACCOUNT_TBL - Accounts [Hierarchy Join](#)

Query Name: UHS_STACCT_SAL_WAGES **Description:**

View field properties, or use field as criteria in query statement. [Column Order](#) [Sort Order](#)

Fields [Customize](#) | [Find](#) | [View All](#) | [First](#) 1-8 of 8 [Last](#)

Col	Record.Fieldname	Format	Ord	XLAT	Agg	Heading Text	Add Criteria	Edit	Delete
1	A.BUSINESS_UNIT - Business Unit	Char5				Unit		Edit	
2	A.ACCOUNT - Account	Char10				Account		Edit	
3	C.DESCR - Description	Char30				Descr		Edit	
4	A.FUND_CODE - Fund Code	Char5				Fund		Edit	
5	B.DESCR - Description	Char30				Descr		Edit	
6	A.FISCAL_YEAR - Fiscal Year	Num4.0				Year		Edit	
7	A.POSTED_TOTAL_AMT - Posted Total Amount	SNm25.3			Sum	Sum Total Amt		Edit	
8	A.ACCOUNTING_PERIOD - Accounting Period	Num3.0				Period		Edit	

Query Name: UHS_STACCT_SAL_WAGES **Description:**

[Add Criteria](#) [Group Criteria](#) [Reorder Criteria](#)

Criteria [Customize](#) | [Find](#) | [View All](#) | [First](#) 1-9 of 9 [Last](#)

Logical	Expression1	Condition Type	Expression 2	Edit	Delete
	A.BUSINESS_UNIT - Business Unit	equal to	:1	Edit	
AND	A.FISCAL_YEAR - Fiscal Year	equal to	2006	Edit	
AND	A.ACCOUNTING_PERIOD - Accounting Period	between	1 AND 12	Edit	
AND	A.ACCOUNT - Account	between	50100 AND 50999	Edit	
AND	A.FUND_CODE - Fund Code	equal to	B.FUND_CODE	Edit	
AND	B.EFFDT - Effective Date	Eff Date <=	Current Date	Edit	
AND	C.SETID - SetID	equal to	B.SETID - SetID	Edit	
AND	A.ACCOUNT - Account	equal to	C.ACCOUNT	Edit	
AND	C.EFFDT - Effective Date	Eff Date <=	Current Date	Edit	

Note: The query results will show state and local funds. For the ledger 7 state fund codes, copy and paste the data and include them with the rest of the state ledger 1 fund codes. Also, according to the definitions in the Cost Allocation Assessment Form, do not include longevity (50112 and 50116), overtime (50111), and hazardous duty (50110) accounts.

2. Sort the file by account number
3. Separate fund 1 from fund 2
4. Subtotal state funds 1 and 2 and local funds (agency 783 does not have fund 2)
5. Calculate the percentage between those funds
6. Apply the percentage for each fund group to the amount to be paid
7. Make the payments from the state fund 1 and 2 and local funds

University of Houston - Agency 730	Payroll Funding	Percentage	FY07 Assessment Invoice
General Revenue (Fund 0001)	130,103,707.09	43.41%	378,701.67
Dedicated General Revenue (Fund 0225)	48,410,134.41	16.15%	140,910.66
Local Funds	121,161,982.27	40.43%	352,674.39
Total amount payroll funding	299,675,823.77	100.00%	872,286.72

University of Houston System Administration - Agency 783	Payroll Funding	Percentage	FY07 Assessment Invoice
General Revenue (Fund 0001)	7,272,915.34	92.19%	13,741.18
Local Funds	615,775.69	7.81%	1,163.42
Total amount payroll funding	7,888,691.03	100.00%	14,904.60

Do not include Overtime, Longevity, or Hazardous Duty in the calculation.

USAS entries to make payment to the SORM (agency 479) – Agency 730

Form Journal Voucher Batch Type Type 4 Edit Mode 1 Doc Type T

Note: Use the RTI number provided by SORM.

Unit	Curr Doc Num	Batch date	Compt roller Obj	Approp Num	Fund	Appr opriat Yr	Fiscal Year	Trans action Cd	Sum Trans Amt	Ref Doc Num	HX Per	Rev erse	PCA
00730	T0161001	09/05/06	7947	10730	0001	06	06	225	378,701.67	T0161001	1		03706
00730	T0161001	09/05/06	7947	10730	0225	06	06	225	140,910.66	T0161001	1		03706

PS entries to reflect the payment to SORM in USAS - Business Unit 00730

	Header BU: 00730	University of Houston System	Run Date: 09/12/2006
	Fiscal Year: 2007	JOURNAL ENTRY DETAIL	Run Time: 03:58:59
	Acctg Period: 1		

Journal ID: **STT0161001** Reversal: None Ledger Group: ACTUALS
 Date: 09/01/2006 Reversal Date: Created By: BANKSDA
 Source: ACS Budget Adjust Type: Actuals Post Date: 09/05/2006
 Header Ref: T0161001 Edit / Hdr Status: Posted BCM Status: Valid
 Description: W0- State payment for SORM for FY07 based on payroll expenses from FY06. BCM Bypass: N

Line #	Account	Line BU	Fund	DeptId	Prog	Bdgt Ref.	Project	Line Ref	Chart.1	Line Description	Amount
1	54565	00730	1026	H0264	F2663	BP2007	NA	T0161001		SORM PAYMENT FOR FY07 FD1	378,701.67
2	10500	00730	1026			BP2007		T0161001		STATE BANK	-378,701.67
3	54565	00730	1054	H0264	F2663	BP2007	NA	T0161001		SORM PAYMENT FOR FY07 FD2	140,910.66
4	10500	00730	1054			BP2007		T0161001		STATE BANK	-140,910.66

Note: The cost center to use to record the payment from the state funds for BU 00783 is: 1016-S0027-F1011-NA. The appropriation number and fund in USAS is: 10783/0001. UHSA (AGY 783) is a single funded agency. The cost center to use for the payment with the local funds in BU 00783 is: 2061-S0027-F0747-NA.

The local portion is paid with a local voucher – BU 00730

Voucher Coversheet

Business Unit: 00730
Voucher ID: 00664570

PO ID:

Vendor ID: 0000007873
Name: TEXAS COMPTROLLER OF PUBLIC ACCOUNTS
 TREASURY OPERATIONS
Address: 3
 State Office Of Risk Management
 Attn: Belinda Hood
 PO Box 13777
 Austin TX 78711-3777
 USA

Invoice ID: SORM- 9/1/06

Invoice Receipt Date: 09/01/2006

Invoice Date: 09/01/2006

Goods Receipt Date: 09/01/2006

Acceptance Date: 09/01/2006

PCC: 9

Bank: CHASH

Scheduled Due Date: 09/01/2006

Gross Amount: \$352,674.39

Old Voucher Comments:

New Voucher Comments: Purpose/Benefits: W0- SORM payment for FY07 (Interagency contract- UH).

Payment Comments:

Handling: EN

Budget Check: Valid Budget Check

Source: AAF

Acct./Desc.	Fund	Dept.	Prog.	Bud. Ref.	Proj.	Chartfield 1	Amount	Description
54563 worker's comp claims	2061	H0264	F1040	BP2007	NA		352,674.39	SORM PAYMENT- FY07

Note: **Notify** State Office of Risk Management (**SORM**) about the **specific funding** according to GAA, 80th Legislature, article IX, section 15.02, subsection (c), p. 66 mentioned above.

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Refund to State

Refund for Payroll Credit - R0

The refund for Payroll Credit is a reimbursement to the state appropriations for payroll reallocation of expenses. This refund is done for all the campuses from the System Administration Business Unit 00783. The summary and appropriation fund worksheets from the reimbursement file received from the Financial System Department (payroll file) is printed for all business units 00730, 00759, 00765, 00783, and 00784 that have refunds to state.

The tasks are as follows:

1. Check the total amount of FICA and ORP on the appropriation fund worksheet and verify that the amount on the detail file and summary worksheet are the same
2. From the total amount of the reimbursement file, the FICA and ORP portion is subtracted to be recorded in a specific cost center (see list below)
3. Issue Deposit Slip(s) for each campus and document number and email to Treasury Department (UH). Use the document number(s) listed in the payroll file as the number for the deposit slip. The checks issued to the Texas Comptroller of Public Accounts for the total amount of the reimbursement file is deposited into the appropriation number(s) in USAS for each one of the campuses
4. Scan back up documentation (summary, appropriation fund, and detail worksheet from the payroll file, deposit ticket(s)) and upload image into PS
5. Submit voucher to workflow for approval
6. Copy image file from the Z drive to email the information as an attachment to each of the other campus

The example below is for a refund to state from BU 00783

Summary Worksheet

Sum of Trans Amt						
Appropriat Yr	Batch Agency	Batch date	Batch Number	Voucher	Cycle Type	Total
06	783	2006-08-15	543	09608226	Off	13,070.40
				09608228	Off	910.75
			543 Total			
	783 Total					13,981.15
06 Total						13,981.15
Grand Total						13,981.15

Appropriation-Fund Worksheet

Sum of Trans Amt			
Approp - Fund	Account	Total	
91142-0001	51109	910.75	
91142-0001 Total		910.75	FICA
96243-0001	50104	13,030.40	
	50112	40.00	
96243-0001 Total		13,070.40	
Grand Total		13,981.15	

Total Amt 13,981.15
 FICA (910.75)
 Total Amt
 Payroll 13,070.40

PS local voucher to reimburse the expenses to state treasury - Business Unit 00783 Voucher Coversheet

Business Unit: 00783
 Voucher ID: 00030334

PO ID:

Vendor ID: 0000007873
 Name: TEXAS COMPTROLLER OF PUBLIC ACCOUNTS
 Address: 1
 PO Box 12608
 Austin TX 78711-2608
 USA

Invoice ID: System payroll- 8/15/06

Contract ID:
 Invoice Receipt Date: 08/15/2006
 Goods Receipt Date: 08/15/2006

Invoice Date: 08/15/2006
 Acceptance Date: 08/15/2006

PCC: 9
 Bank: FROST
 Scheduled Due Date: 08/15/2006
 Gross Amount: \$13981.15

Old Voucher Comments:

New Voucher Comments: RO- System payroll 8/15/06. Purpose: to get state appropriation balance to equal PS balance. Benefit: cash reimbursement to increase state appropriation.

Payment Comments: Please attach check to deposit ticket #'s D9608226 \$13,070.40 and D9608228 \$910.75.

Handling: SH
 Budget Check: Valid Budget Check

Source: AAF

Acct./Desc.	Fund	Dept.	Prog.	Bud. Ref.	Proj.	Chartfield 1	Amount	Description
12118	2080	S0028	F0690	BP2006	NA		13,070.40	System payroll- 8/15/06
payroll receivable fr state								
12118	2080	S0028	F0738	BP2006	NA		910.75	System payroll- 8/15/06
payroll receivable fr state								

The list of cost centers to use for each campus is as follows.

Campus	Type	Fund Code	Dept Code	Program Code	Project Code
UH	Pyrll	2080	S0028	F0687	NA
UH	FICA & ORP	2080	S0028	F0735	NA
UHCL	Pyrll	2080	S0028	F0688	NA
UHCL	FICA & ORP	2080	S0028	F0736	NA
UHD	Pyrll	2080	S0028	F0689	NA
UHD	FICA & ORP	2080	S0028	F0737	NA
SYS	Pyrll	2080	S0028	F0690	NA
SYS	FICA & ORP	2080	S0028	F0738	NA
UHV	Pyrll	2080	S0028	F0691	NA
UHV	FICA & ORP	2080	S0028	F0739	NA

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Refund to State - R1 – R5

We refund the state in the following cases:

1. **Refunds from vendors for duplicate payments** made with state funds and the check is sent to the **Colleges (R1)**
2. **Refunds from vendors for duplicate payments** made with state funds and the check is sent to the **Accounts Payable Department**. The refunds for overpayment from vendors coming to the Accounts Payable Department have two cases:
 - a. Refund check is for the state funds only (R2)
 - Accounts Payable requests a deposit slip from State Accounting and sends the back up documentation
 - State Accounting issues and emails the deposit slip to A/P (the deposit slip number is the last seven digits of the PS entry number preceded by the letter “D”)
 - Accounts Payable enters the PS entry to the department cost centers and the state bank for the amount to be deposited into the state funds
 - Accounts Payable sends the check from the vendor and the deposit slip directly to the State Treasury Office
 - State Accounting enters the deposit into USAS using the deposit slip number as the document number
 - b. Refund check is for state and local combined (R1)
 - Accounts Payable does the PS entry into the department cost center for state and local cost centers and the local bank
 - Accounts Payable sends the check from the vendor directly to UH Treasury Office
 - Accounts Payable sends the back up documentation and the PS entry to State Accounting
 - State Accounting issues a local voucher using the clearing cost center
 - State Accounting makes an entry in PS to the clearing cost center and the state bank
 - State Accounting enters the deposit into USAS
3. **Reallocation of expenses** between state and local funds as a consequence of an error (R5)

All vouchers route through the Accounts Payable Department via workflow. The local vouchers reallocating expenses from state to local are made payable to the Comptrollers processed as Direct Deposits, which is a wire transfer of funds from UH local bank to the state bank. The **vendor ID and address** to use for the direct deposit is **0000026730 and 6** respectively. The direct deposit is recorded into a holding appropriation (00903 - TREAS DD Refund/Suspense Account) in USAS. From the holding appropriation a document type “J” and batch type “2” is prepared to transfer the funds to the correct appropriation.

The State Accounting Department receives an email from the State Treasury Office for all the direct deposits that have the information about the voucher numbers. State Accounting prints out the voucher coversheet and back up documentation for each local voucher from the PS System to make the necessary entries.

To know the direct payment number and the vouchers that have been paid with the same direct deposit number go to the PS path as follows:

1. Enter the voucher ID number

Menu

Search:

- My Favorites
- Business Processes
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- Vendors
- Purchasing
- Accounts Payable
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 - Accounts Payable Home Page
 - Asset Management
 - Commitment Control
 - General Ledger
 - Set Up Financials/Supply Chain
 - Application Diagnostics

Voucher

Enter any information you have and click Search. Leave fields blank for a list c

Find an Existing Value **Add a New Value**

Business Unit: =

Voucher ID: begins with

Invoice Number: begins with

Short Vendor Name: begins with

Vendor ID: begins with

Name 1: begins with

Voucher Style: =

Entry Status: =

Case Sensitive

[Basic Search](#)

2. Click on Search and go to the Payments tab (notice that we do not have checked the separate payment box and the method of payment is "ACH")

Menu

Search:

- My Favorites
- Business Processes
- Custom Reports
- Computer Operations
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- Purchasing
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 - PeopleTools
 - Change My Password
 - My Personalizations
 - My System Profile
 - My Dictionary

[New Window](#) | [Help](#) | [Customize Page](#)

Invoice Information | UHS Data Line | **Payments** | Voucher Attributes | Accounting Information | Documents | Approval Log

Unit: 00730 Voucher ID: 00724882 *Pay Terms: Due Now [Schedule Payment](#)

Payment Information Find | View All First | 1 of 1 | Last

[Payment Inquiry](#) | [Holiday/Currency Options](#) | Express Payment | Vendor Banks | [Late Charge](#) | [Messages](#) | Drafts

Payee

*Remit to: 0000026730 TEXAS COMPTROLLER OF PUBLIC ACCOUNTS
 REFUND TO STATE UH
 AUSTIN, TX 78711-1440 [More Addr Lines...](#)

Location: V *Addr: 6

Payment Method	Payment Details	Payment Options
*Bank: CHASH *Account: DRAW *Method: ACH ACH Pay Group: *Handling: BP *Netting: N Hold Payment Hold Reason: Separate Payment	Gross Amt: 15.23 USD Discount: 0.00 USD Net Due: 04/16/2007 Discount Due: Discount Denied Scheduled Due: 05/23/2007 Acctg Date: 05/29/2007 Schedule ID:	*Action: Schedule Pay: Reference: 3000003598 L/C ID: Paymt Date: 05/29/2007

3. Take a note of the direct payment number, which is the "Reference" number 3000003598

4. Go to Payment Inquiry

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Search:

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- Business Processes
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- Computer Operations
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- Vouchers
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 - Change My Password
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 - My System Profile
 - My Dictionary

[New Window](#) | [Help](#) | [Customize Page](#)

Invoice Information | UHS Data Line | **Payments** | Voucher Attributes | Accounting Information | Documents | Approval Log

Unit: 00730 Voucher ID: 00724882 *Pay Terms: Due Now [Schedule Payment](#)

Payment Information Find | View All First | 1 of 1 | Last

[Payment Inquiry](#) | [Holiday/Currency Options](#) | Express Payment | Vendor Banks | [Late Charge](#) | [Messages](#) | Drafts

Payee

*Remit to: 0000026730 TEXAS COMPTROLLER OF PUBLIC ACCOUNTS
 REFUND TO STATE UH
 AUSTIN, TX 78711-1440 [More Addr Lines...](#)

Location: V *Addr: 6

Payment Method	Payment Details	Payment Options
*Bank: CHASH *Account: DRAW *Method: ACH ACH Pay Group: *Handling: BP *Netting: N Hold Payment Hold Reason: Separate Payment	Gross Amt: 15.23 USD Discount: 0.00 USD Net Due: 04/16/2007 Discount Due: Discount Denied Scheduled Due: 05/23/2007 Acctg Date: 05/29/2007 Schedule ID:	*Action: Schedule Pay: Reference: 3000003598 L/C ID: Paymt Date: 05/29/2007

5. Click on the "Payment Reference ID" to see all the vouchers paid with the same check number

Menu

Search:

- ▷ My Favorites
- ▷ Business Processes
- ▷ Custom Reports
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- ▷ Tree Manager
- ▷ Reporting Tools
- ▷ PeopleTools
- [Change My Password](#)
- [My Personalizations](#)

Search Criteria

Payment Reference ID: Payment Status: Payment Method:

Bank SetID: Bank Code: Schedule ID:

Bank Account: Bank Account #:

Pay Cycle: Pay Cycle Seq #:

Remit SetID: Remit Vendor:

Vendor Name: Vendor Location:

*Amount Rule: Amount: Currency:

From Date: To Date:

Sorting Criteria

*1st sort: *Sort Type:

*2nd sort: *Sort Type:

Payment Inquiry Result

Payment Details [Additional Info](#) [Vendor Details](#)

Payment Reference ID	Payment Method	Schedule ID	Amount	Currency	Creation Date	Payment Date	Payment Status	Recon Status	Reconcile Date
3000003598	ACH		15.23	USD	05/25/2007	05/29/2007	Paid	Unrecon	

6. Direct Deposit number 3000003598 paid only voucher number 00724882 (see below).

Menu

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- ▷ Reporting Tools

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[Back To Payment Inquiry](#)

Bank Name: Chase Bank-UH-Local Funds	Schedule ID:	Pymnt Ref ID: 3000003598
Pay Cycle: D5-CHS	Seq Num: 15	Accounting Date: 05/29/2007
Vendor Name: TEXAS COMPTROLLER OF PUBLIC ACCOUNTS	Approval Date:	Payment Date: 05/29/2007
Address: REFUND TO STATE UH		Days Outstanding: 2
111 E 17TH ST		Payment Clear Date:
AUSTIN TX 78711-1440 USA		Reconcile Date:
Payment Amount: 15.23 USD	Payment Method: ACH	Value Date: 05/29/2007
Description: <input type="text"/>		


<u>Business Unit</u>	<u>Voucher ID</u>	<u>Advice Seq</u>	<u>Advice Date</u>	<u>Invoice Number</u>	<u>Gross Paid Amount</u>	<u>Paid Amount</u>	<u>Currency</u>	<u>Discount Taken</u>
00730	00724882	1	04/16/2007	180614	15.23	15.23	USD	

7. Group the vouchers paid by the same direct deposit and record an entry in PS and USAS as indicated in the instructions below.

R1 – 1 Refunds from vendors for duplicate payments made with state funds and the check is sent to the Colleges

For duplicate payments, the department receives a check from a vendor, prepares a cash receipt journal entry that debits the local bank and credits the state cost center(s), then forwards the entry to General Accounting via workflow. Treasury deposits the check into a local bank account. The process is as follows:

1. The deposits recorded to the state cost center(s) and the local bank creates a balance in the claim on cash account (10100) in the state fund code(s) and the local bank that needs to be cleared. Below is an example of one of the entries.

 Header BU: 00730 Fiscal Year: 2007 Acctg Period: 7		University of Houston System JOURNAL ENTRY DETAIL				Run Date: 05/31/2007 Run Time: 03:56:36					
Journal ID: 0001418957 Date: 03/01/2007 Source: TEC Header Ref: B635426 Description: H0137227. Refund of payment that was inadvertently sent to a wrong vendor.		Reversal: None Reversal Date: Budget Adjust Type: Actuals Edit / Hdr Status: Posted		Ledger Group: ACTUALS Created By: LEWMY Post Date: 03/05/2007 BCM Status: Valid BCM Bypass: N							
Line #	Account	Line BU	Fund	DeptId	Prog	Bdgt Ref.	Project	Line Ref	Chart.1	Line Description	Amount
1	53914	00730	1043	H0137	B0003	BP2007	R070024	00692430		AP01394157	-67.00
2	10510	00730	BANK			BP2007		00692430		AP01394157	67.00
3	10100	00730	1043			BP2007				CLAIM ON CASH	67.00
4	10100	00730	BANK			BP2007				CLAIM ON CASH	-67.00

2. To clear the balance on the claim on cash account State Accounting completes does the following:

Local voucher is prepared for the amount recorded into the state cost center and the local bank.

Voucher Coversheet

Business Unit: 00730
Voucher ID: 00730768

PO ID:

Vendor ID: 0000026730
Name: TEXAS COMPROLLER OF PUBLIC ACCOUNTS
Address: 6
REFUND TO STATE UH
111 E 17TH ST
AUSTIN TX 78711-1440
USA

Invoice ID: Ref. to state - 5/4/2007

Contract ID:

Invoice Receipt Date: 05/04/2007

Invoice Date: 05/04/2007

Goods Receipt Date: 05/04/2007

Acceptance Date: 05/04/2007

PCC: 9
Bank: CHASH
Scheduled Due Date: 05/04/2007
Gross Amount: \$67.00

Old Voucher Comments:

New Voucher Comments:R1-Refund to State-Clearing cost center. Journal ID: 0001418957.

Payment Comments:

Handling: SH
Budget Check: Valid Budget Check


Source: AAF

Acct./Desc.	Fund	Dept.	Prog.	Bud. Ref.	Proj.	Chartfield 1	Amount	Description
50054 cost reimbursements-non-specif	1050	H0161	F1695	BP2007	NA		67.00	R1 - Refund to State

Note: Use PS account 50054 and the clearing cost center for all the R1 refunds to state. The PS account and clearing cost center is going to be offset with the PS journal entry to record the deposit in the state bank (see entry number ST01418957 below).

PS entries to record the refund to state for overpayment - Business Unit 00730

Journal Entry credits the State Accounting PS account 50054 and the clearing cost center to offset the debit done in the local voucher. For the cash entry, use the fund code that appears in the original journal entry issued by the Department and in this case the state fund code was 1043. The entries to the 10100 are generated by the system offsetting the original entries to the 10100 generated in the entry done by the department and AP journal entry from the local voucher.

	Header BU: 00730	University of Houston System	Run Date: 05/31/2007
	Fiscal Year: 2007	JOURNAL ENTRY DETAIL	Run Time: 04:03:15
	Acctg Period: 9		

Journal ID: ST01418957 **Reversal:** None **Ledger** ACTUALS
Date: 05/09/2007 **Group:**
Source: ACS **Reversal** **Created** WATTSRG
 Date: **By:**
Header Ref: 01418957 **Budget** Actuals **Post Date:** 05/21/2007
 Adjust Type:
Description: R1- Refund to State- Clearing Cost Center. Journal ID: 0001418957 (3/1/07). Voucher ID:
 00730768 (5/4/07). Direct Payment # 3000003409 (5/8/07). PS Journal ID: ST01418957 (5/9/07)
 and USAS Entry: J1418957 (5/9/07). USAS Batch #290. **Edit / Hdr** Posted **BCM** Valid
 Status: **Status:**
 BCM N
 Bypass:

Line #	Account	Line BU	Fund	DeptId	Prog	Bdgt Ref.	Project	Line Ref	Chart.1	Line Description	Amount
1	10500	00730	1043			BP2007		00730768		R1-REF. TO STATE-0001418957	67.00
2	50054	00730	1050	H0161	F1695	BP2007	NA	00730768		R1-REF. TO STATE-0001418957	-67.00
3	10100	00730	1043			BP2007				CLAIM ON CASH	-67.00
4	10100	00730	1050			BP2007				CLAIM ON CASH	67.00

USAS entries to record the refund to state for overpayment - Agency 730

Form **Batch Type** **Edit Mode** **Doc Type** **Vendor ID**

Deposit Type 2 1 J Use vendor ID of the original payment in the 2nd line and UH vendor ID in the 1st line

Unit	Curr Doc Num	Batch date	Comptroller Obj	Approp Num	Fund	Appropriat Yr	Fiscal Year	Transaction Cd	Sum Trans Amt	Ref Doc Num	HX Per	Reverse	PCA
00730	J1418957	2007-05-09	7300	00903	0001	07	07	180	67.00	F0501268	9	R	00903
00730	J1418957	2007-05-09	7380	13047	0001	07	07	180	67.00	J1418957	9		03980

Note: See the back up documentation attached to the journal entry from the department to know the PCA, COBJ, fund, Vendor ID, and appropriation number and year. The first line of the entry in USAS reverses the refund from the holding appropriation (00903) having as a reference document number the direct deposit number F0501268. The second entry deposits the refunds into the appropriation requested by the Department.

To know the PCA to use follow the PS path below and click search

Menu
Search: []

- My Favorites
- Business Processes
 - GL
 - Reports
 - Custom Project Setup
 - Project Status
 - Cost Center Definition
 - FRS Account Definition
 - Chartfield1 Maint
 - SpeedType
 - Legacy Bank XReference
 - UHS Sub Codes
- USAS
- SCR
- Custom Reports
- Computer Operations
- Vendors
- Purchasing
- Accounts Payable

Cost Center Definition
Enter any information you have and click Search. Leave fields blank

Find an Existing Value

Business Unit: begins with [v] 00730 [Q]

Fund Code: begins with [v] 1043 [Q]

Department: begins with [v] H0137 [Q]

Program Code: begins with [v] B0003 [Q]

Project: begins with [v] R070024 [Q]

Include History

Search [v] Clear [v] [Basic Search](#) [v] [Save Search Criteria](#) [v]

Check the PCA number and print out the screen to attach to the journal entry in PS

Cost Center

Unit:	Fund Code:	Department:	Program:	Proj
00730	1043	H0137	B0003	R0

Find | View All First 1 of 1 Last

Effective Date: 07/01/2006 **Status:** Active

Fund: 1043 HEAF - RESEARCH/TEACHING

Department: H0137 INFORMATION & LOGISTICS TECH

Program: B0003 HEAF 03 VP RESEARCH OPERATIONS

Project/Grant: R070024 HEAF 07 FS TECH CONKLIN

SpeedType: 39065 1043-H0137-B0003-R070024

PCA: 03980

Comments:

To know the COBJ to use follow the PS path below and click on the account.

Menu

Search:

- My Favorites
- Business Processes
- Custom Reports
- Computer Operations
- Vendors
- Purchasing
- Accounts Payable
- Asset Management
- Commitment Control
- General Ledger
- Set Up Financials/Supply Chain
 - Business Unit Related
 - Common Definitions
 - Design ChartFields
 - Define Values
 - ChartField Values**
 - SpeedTypes
- Reports

ChartField Values

You do not have security privilege:

- [Account](#)
- [Fund Code](#)
- [Department](#)
- [Program Code](#)
- [Project](#)
- Budget Reference
- Chartfield 1
- [Alternate Account](#)
- Book Code
- Adjustment Type
- Scenario
- Statistics Code

Enter the PS account number and click search.

Menu

Search:

- My Favorites
- Business Processes
- Custom Reports
- Computer Operations
- Vendors
- Purchasing
- Accounts Payable
- Asset Management
- Commitment Control
- General Ledger
- Set Up Financials/Supply Chain
 - Business Unit Related
 - Common Definitions
 - Design ChartFields
 - Define Values
 - ChartField Values**
 - SpeedTypes
- Reports

Account

Enter any information you have and click Search. Leave fields blank for a list of all values.

Find an Existing Value

SetID: =

Account: begins with

Description: begins with

Account Type: begins with

Include History Case Sensitive

[Basic Search](#)

Choose the Map to Alternate Account tab and in this case the COBJ (Alt Account in PS) is 7470. Print out the the screen to attach to the journal entry in PS

Menu

Search: [New Win](#)

Account VAT Options Description **Map to Alternate Account**

SetID: 00797 Account: 53524 RENTAL - OTHER SPACE

Mapped Alternate Account Setids [Find](#) | [View All](#) | [Fi](#)

AltAcct SetID: 00797 Add AltAcct

Mapping Mode: One Account to One or Many Altaccts One Altacct to One or Many Accounts

Mapped Alternate Accounts [Customize](#) | [Find](#) | [View All](#) | [First](#) | 1 of 1 | [Last](#)

Default AltAcct	Alternate Account	Description
<input type="checkbox"/>	7470	RENTAL OF SPACE

R2 – 2 There are refunds from vendors for duplicate payments made with state funds and the check is sent to the Accounts Payable Department. The refunds for overpayment from vendors coming to the Accounts Payable Department have two cases:

- a. For duplicate payments, for which Accounts Payable receives the refund checks from vendors and are **from state funds only**, State Accounting needs to email the deposit slip to Accounts Payable. Accounts Payable enters the PS entry directly into the department cost center(s) and State Accounting enters the USAS entry using the information provided by Accounts Payable. The USAS entry is recorded to the appropriate appropriation according to the fund code used in the PS entry. The Accounts Payable Department endorses the check from the vendor (“For deposit only”) and mails it directly to the Comptrollers with the deposit slip as follows:

The steps to follow include:

1. Clip the deposit slip in front of the check
2. Mail check(s) to: Comptroller of Public Accounts
Banking and Electronic Processing
Cashier 1st Floor
208 East 10th
Austin, TX 78701
3. Use the Express Mail Sticker Form and fill out the following:
Method of Payment: L10060
To: Phone (512) 463-5987
4. Fill out the Department Mailing Card
Print Name and sign
Write number of Pieces and date
5. Write on Cardboard Envelope
On Name – Write “Cashier” and
Telephone (512) 463-5987


Deposit Slip is issued for the amount of the check using the journal entry document number.

Comptroller of Public Accts Deposit Slip		Raquel Scarone / (713) 743-8724 <i>Agency Contact/ Phone Number</i>		<i>Teller Stamp</i>						
Cash Amount	Bank Name/ Deposit Type									
		<i>Accepted subject to verification & collection</i>								
Document Agency No.	Document No.			Fiscal Year	Total Deposit Amount					
730	D	1	4	5	7	2	1	9	07	\$1,494.00

***** DO NOT WRITE IN THIS AREA - RESERVED FOR TEXAS STATE TREASURY USE *****

The process to deposit the check is as follows:

1. The deposit is recorded to the state cost center(s) and the state bank. Below is an example of one of the entries.

 Header BU: 00730 Fiscal Year: 2007 Acctg Period: 9		University of Houston System JOURNAL ENTRY DETAIL				Run Date: 05/31/2007 Run Time: 04:39:08					
Journal ID: 0001457219 Date: 05/25/2007 Source: AAP Header Ref:					Reversal: None Reversal Date: Budget Adjust Type: Edit / Hdr Status:			Ledger Group: ACTUALS Created By: BANGJH Actuals Post Date: 05/30/2007 Posted BCM Valid Status: BCM N Bypass:			
Description: Refund for copier rental payment. Contract was cancelled as of April 2005. Credit in total amount of \$1,494.00 for May through August are refunded. Reference vouchers are 00583505, 00573498, 00535501, and 00544317.											
Line #	Account	Line BU	Fund	DeptId	Prog	Bdgt Ref.	Project	Line Ref	Chart.1	Line Description	Amount
1	10500	00730	1026			BP2007				STATE BANK	1,494.00
2	53503	00730	1026	H0185	G0231	BP2007	NA			Copier credit refund	-1,494.00

2. USAS entries to record the refund to state for overpayment - Agency 730

Form	Batch Type	Edit Mode	Doc Type	Vendor ID
Deposit	Type 2	1	D	Use vendor ID of the original payment

Unit	Curr Doc Num	Batch date	Comptroller Obj	Appropriation Num	Fund	Appropriation Yr	Fiscal Year	Transaction Cd	Sum Trans Amt	Ref Doc Num	HX Per	Reverse	PCA
00730	D1457219	2007-05-29	7406	10730	0001	07	07	180	1,494.00	01457219	9		03712

Note: See the back up documentation attached to the journal entry from the department to know the PCA, COBJ, fund, Vendor ID, and appropriation number and year.

- b. For duplicate payments, in which Accounts Payable Department receives the refund check from vendors that have **state and local funds combined**, the check is sent to the UH Treasury Office and deposited into the local bank. For the state portion, Accounts Payable sends a copy of the cash receipt done for the

deposit into the local bank to State Accounting. Then, State Accounting follows the process described in R1-1 for the PS and USAS entries.

R5 - 3 For reallocations of expenses from state to local, the refund to state is entered when a payment was done by mistake using state funds instead of local funds. The State Accounting Department prints out the back up documentation from the PeopleSoft system to do the entries in PS and USAS.

The accounting events, department task, and work flow is indicated below:

Accounting Event	Original Cost center	Desired Cost center
Reallocation of Expenses	State Fund	Local fund
Department Task	Vendor ID	Address
Prepare Local Voucher	0000026730	006
Work Flow originates	Approval	Transfer funds
Department	Accounts Payable	State Accounting a) Prepares Journal entry to credit cost center and account as indicated in the local voucher b) Enter a journal entry in USAS transferring the funds from the holding appropriation to the correct appropriation

PS local voucher to refund the state issued by the department – Business Unit 00730

Voucher Coversheet

Business Unit: 00730
Voucher ID: 00728032

PO ID:

Vendor ID: 0000026730
Name: TEXAS COMPTROLLER OF PUBLIC ACCOUNTS
Address: 6

REFUND TO STATE UH
111 E 17TH ST
AUSTIN TX 78711-1440
USA

Invoice ID: Reallocation 04/25/07

Contract ID:

Invoice Receipt Date: 04/25/2007

Goods Receipt Date: 04/25/2007

Invoice Date: 04/25/2007

Acceptance Date: 04/25/2007

PCC: 8
Bank: CHASH
Scheduled Due Date: 04/25/2007
Gross Amount: \$12022.53

Old Voucher Comments:

New Voucher Comments: PURPOSE AND BENEFIT: REALLOCATE EXPENSES TO CORRECT COST CENTER DUE TO SEVERAL ENTRIES INCORRECTLY LISTED BY PRINCIPLE INVESTIGATOR ON USAF COST CENTER. ALLOCATE EXPENSES ACCORDING TO UNIVERSITY POLICIES AND PROCEDURES. MOVE FROM SPTY 38764 TO SPTY 38806-AB.

Payment Comments: DEPOSIT WARRANT TO: 00730-1101-H0452-B1772-NA-38764. A/C52510: \$3500, A/C54006: \$3038.88, A/C54358: \$1050, A/C53907: \$851.70, A/C54359: \$2280.84, A/C54002: \$624.19, A/C56113: \$676.92.

Handling: SH
Budget Check: Valid Budget Check
Source: RES

Acct./Desc.	Fund	Dept.	Prog.	Bud. Ref.	Proj.	Chartfield 1	Amount	Description
52510 photo and microfilm fiche	5013	H0452	B0001		G092924		1,750.00	AMERRA INC.-V00713845
54006 lab hardware materials & anima	5013	H0452	B0001		G092924		577.95	NAT1 INSTR. CORP-V00708719
54358 computer equipment - expensed	5013	H0452	B0001		G092924		1,050.00	HIED INC-V00713726
53907 retained books & reference mat	5013	H0452	B0001		G092924		851.70	BRAZDEIKIS-V00678618
54359 computer parts and furnishings	5013	H0452	B0001		G092924		773.99	BRAZDEIKIS-V00678618
54002 gases	5013	H0452	B0001		G092924		624.19	AIR LIQUIDE-V00677705
52510 photo and microfilm/fiche	5013	H0452	B0001		G092924		1,750.00	AMERRA INC-V00692676
54006 lab hardware materials & anima	5013	H0452	B0001		G092924		742.80	BRAZDEIKIS-V00695230
54006 lab hardware materials & anima	5013	H0452	B0001		G092924		1,718.13	BRAZDEIKIS-V00705432
54359 computer parts and furnishings	5013	H0452	B0001		G092924		1,506.85	BRAZDEIKIS-V00705432
56113 out of state-per diem meals &	5013	H0452	B0001		G092924		676.92	BRAZDEIKIS-V00719497

PS entries prepared by State Accounting to reallocate from state to local cost centers

The journal entry credits the account and cost center(s) used in the original voucher and specified in the payment comments of the local voucher reimbursing the state.



Header BU: 00730
 Fiscal Year: 2007
 Acctg Period: 9

University of Houston System
JOURNAL ENTRY DETAIL

Run Date: 06/01/2007
 Run Time: 08:36:17

Journal ID: STJ0161296

Date: 05/11/2007

Source: ACS

Header Ref: J0161296

Description: R5-Reallocate expenses. Voucher ID #00728032 (4/25/07)/Direct Payment #3000003814 (5/10/07). This went into the Direct Deposit Appropriation (00903_0001_07) without a Ref Doc #. Cur Doc. #F0501508 (5/10/07).

Reversal: None Ledger ACTUALS
 Group:
 Reversal Date: Created WATTSRG
 By:
 Budget Adjust Actuals Post Date: 05/21/2007
 Type:
 Edit / Hdr Posted BCM Valid
 Status: BCM N
 Bypass:

Line #	Account	Line BU	Fund	DeptId	Prog	Bdgt Ref.	Project	Line Ref	Chart.1	Line Description	Amount
1	10500	00730	1101			BP2007		00728032		R5-REALLOCATION OF EXPENSES	12,022.53
2	52510	00730	1101	H0452	B1772	BP2007	NA	00728032		R5-REALLOCATION OF EXPENSES	-3,500.00
3	54006	00730	1101	H0452	B1772	BP2007	NA	00728032		R5-REALLOCATION OF EXPENSES	-3,038.88
4	54358	00730	1101	H0452	B1772	BP2007	NA	00728032		R5-REALLOCATION OF EXPENSES	-1,050.00
5	53907	00730	1101	H0452	B1772	BP2007	NA	00728032		R5-REALLOCATION OF EXPENSES	-851.70
6	54359	00730	1101	H0452	B1772	BP2007	NA	00728032		R5-REALLOCATION OF EXPENSES	-2,280.84
7	54002	00730	1101	H0452	B1772	BP2007	NA	00728032		R5-REALLOCATION OF EXPENSES	-624.19
8	56113	00730	1101	H0452	B1772	BP2007	NA	00728032		R5-REALLOCATION OF EXPENSES	-676.92

USAS entries prepared by State Accounting to refund the state - Agency 730

<u>Form</u>	<u>Batch Type</u>	<u>Edit Mode</u>	<u>Doc Type</u>	<u>Vendor ID</u>
Deposit	Type 2	1	J	UH Vendor ID

Unit	Curr Doc Num	Batch date	Comptroller Obj	Approp Num	Fund	Appropriat Yr	Fiscal Year	Transaction Cd	Sum Trans Amt	Ref Doc Num	HX Per	Reverse	PCA
00730	J0161296	2007-05-11	7300	00903	0001	07	07	180	12,022.53	F0501508	9	R	00903
00730	J0161296	2007-05-11	7273	10730	0001	07	07	180	3,500.00	J0161296	9		03091
00730	J0161296	2007-05-11	7328	10730	0001	07	07	180	3,038.88	J0161296	9		03091
00730	J0161296	2007-05-11	7377	10730	0001	07	07	180	1,050.00	J0161296	9		03091
00730	J0161296	2007-05-11	7382	10730	0001	07	07	180	851.70	J0161296	9		03091
00730	J0161296	2007-05-11	7335	10730	0001	07	07	180	2,280.84	J0161296	9		03091
00730	J0161296	2007-05-11	7310	10730	0001	07	07	180	624.19	J0161296	9		03091
00730	J0161296	2007-05-11	7116	10730	0001	07	07	180	676.92	J0161296	9		03091

Note: See journal entry in PS to know the COBJ, PCA, fund, and appropriation number and year. If the reallocation is entered in BU 00783, the vendor ID# should be the UHSA vendor ID.

LDT: HB1, 80th Leg,RS,ART IX, Section 6.16

Refund to State others, refund to local, reallocations within state and local funds

4. The refund to state done for Contract Revenue is in the section of Interagency Contract vs. Transfer Funds between Components.
5. For reallocations of expenses from local to state, the departments issue a state voucher and deposit the check into the local cost center. The voucher goes directly to the Accounts Payable Department and is processed. The accounting event, department task, and work flow is indicated below.

Accounting Event	Original Cost center	Desired Cost center
Reallocation of Expenses	Local Fund	State Fund
Department Task	Vendor ID	Address
Prepare State Voucher	0000026780	002
Work Flow originates	Approval	
Department	Accounts Payable	

6. For reallocation of expenses within the same state or local fund codes, Departments do a Journal Entry and send it to General Accounting. If the reallocation within the same state fund codes or fund codes that relate to the same state appropriation involves different alt accounts, State Accounting enters the reallocation in USAS to match the PS entry with a “K” document ([See Expenditure Transfers](#)). For reallocation of expenses within different local fund codes, Departments do a Journal Entry and send it to General Accounting.

Between state funds that pertains to the same state appropriation

Accounting Event	Original Cost center	Desired Cost center
Reallocation of Expenses	State Fund	Fund Code that relates to the same state appropriation
Department Task		
Prepare Journal Entry in PS		
Work Flow originates	Approval	Transfer Expenses in USAS
Department	General Accounting	State Accounting

Between same or different local fund codes

Accounting Event	Original Cost center	Desired Cost center
Reallocation of Expenses	Local Fund	Same or Different Local Fund
Department Task		
Prepare Journal Entry in PS		
Work Flow originates	Approval	
Department	General Accounting	

7. For reallocation of expenses (**expenditure transfers**) within different state fund codes, which are related to different state appropriations, Departments do a Journal Entry and send it to General Accounting. State Accounting enters the reallocation in USAS to match the PS entry with a “K” document. [See Expenditure Transfers.](#)

Accounting Event	Original Cost center	Desired Cost center
Reallocation of Expenses	State Fund	Different state fund
Department Task		
Prepare Journal Entry in PS		
Work Flow originates	Approval	Transfer Expenses in USAS
Department	General Accounting	State Accounting a) Transfer the expenses in USAS b) Prepares a journal entry in PS to move the cash between the different appropriations

R3 – Refund to State Payback for Payroll Overpayments


The payroll Department makes corrections for payroll overpayments in the payroll system and those transactions are fed directly to the state system. State Accounting does not need to do any entries for these cases.

R4 - ORP refund to state for non-vested terminated employee

Payroll Department receives ORP refunds from terminated employee that are deposited into the state treasury. To accomplish this task the steps to follow are:

1. Payroll Department remits the check received from the vendor directly to the State Comptrollers within seven days of receipt. LDT: Vernon's Texas Codes, Education Code, Chapter 51.008(b)
2. Endorse the check from the carrier with the stamp "For Deposit Only".
3. Scan the check(s) front and back and pertinent back up documentation
4. Email the scan documents to the State Accounting Department asking for a deposit slip to be attached to the original check(s).
5. State Accounting Department emails the deposit slip to the Payroll Department. The deposit slip has the agency number, the document number to be entered in the state system, and the total amount of the deposit.
6. Clip the deposit slip in front of the original check(s)
7. Mail check(s) to: Comptroller of Public Accounts
Banking and Electronic Processing
Cashier 1st Floor
208 East 10th
Austin, TX 78701
8. Use the Express Mail Sticker Form and fill out the following:
Method of Payment: L10060
To: Phone (512) 463-5987
9. Fill out the Department Mailing Card
Print Name and sign
Write number of Pieces and date
10. Write on Cardboard Envelope
On Name – Write "Cashier" and
Telephone (512) 463-5987
11. State Accounting Department records the transaction in PS at campus level by entering a journal entry to the ORP state cost centers indicated in the back up documentation.
12. Enters the refund to state in the state system (USAS).

PS entry at campus level to the ORP cost center – BU 00730

	Header BU: 00730	University of Houston System	Run Date: 09/13/2006
	Fiscal Year: 2006	JOURNAL ENTRY DETAIL	Run Time: 04:16:23
	Acctg Period: 12		

Journal ID: STD0161478

Date: 08/16/2006

Source: ACS

Header Ref: D0161478

Description: R4 - Refund to state - due to State Comptroller - ORP - Refund to terminated employees (Vineet Aggrawal, Dawn Y Lam, Stephanie Schmiedecke and Petr Jakes.

Reversal: None Ledger: ACTUALS

Group: Created By: NGUYENTB

Reversal Date: Budget Adjust Actuals Post Date: 08/16/2006

Type:

Edit / Hdr Status: Posted BCM Valid

Status: BCM N

By pass:

Line #	Account	Line BU	Fund	DeptId	Prog	Bdgt Ref.	Project	Line Ref	Chart 1	Line Description	Amount
1	51110	00730	1021	H0437	F0292	BP2006	NA			R4 - ORP 70% refund to state	-1,023.47
2	10500	00730	1021			BP2006				R4 - ORP 70% refund to state	1,023.47
3	51116	00730	1078	H0437	F0289	BP2006	NA			R4 - ORP 30% refund to state	-438.63
4	10500	00730	1078			BP2006				R4 - ORP 30% refund to state	438.63
5	51110	00730	1021	H0437	F0292	BP2006	NA			R4 - ORP 70% refund to state	-761.72
6	10500	00730	1021			BP2006				R4 - ORP 70% refund to state	761.72
7	51116	00730	1078	H0437	F0289	BP2006	NA			R4 - ORP 30% refund to state	-326.45
8	10500	00730	1078			BP2006				R4 - ORP 30% refund to state	326.45
9	51110	00730	1021	H0437	F0292	BP2006	NA			R4 - ORP 70% refund to state	-1,190.00
10	10500	00730	1021			BP2006				R4 - ORP 70% refund to state	1,190.00
11	51116	00730	1078	H0437	F0289	BP2006	NA			R4 - ORP 30% refund to state	-510.00
12	10500	00730	1078			BP2006				R4 - ORP 30% refund to state	510.00
13	51110	00730	1021	H0437	F0292	BP2006	NA			R4 - ORP 70% refund to state	-1,935.72
14	10500	00730	1021			BP2006				R4 - ORP 70% refund to state	1,935.72
15	51116	00730	1078	H0437	F0289	BP2006	NA			R4 - ORP 30% refund to state	-829.59
16	10500	00730	1078			BP2006				R4 - ORP 30% refund to state	829.59

Totals for Journal: STD0161478

Total Lines: 16

Total Base Debits: 7,015.58

Total Base Credits: 7,015.58

USAS entry at agency level to the ORP appropriations fund 1 and 2 – Agency 00730

Unit	Batch date	Comptroller Obj	Approp Num	Appropriat Yr	Transaction Cd	Sum Trans Amt	Ref Doc Num	Curr Doc Num	HX Per	Reverse	Fund
00730	8/16/2006	7086	97646	06	180	4,910.91	D0161478	D0161478	12		0001
00730	8/16/2006	7086	97646	06	180	2,104.67	D0161478	D0161478	12		0225

R9 - Refund to State Correction

An example of refund to state correction is for duplicates of refunds to state. To correct the duplicate follow the three steps below:

1. Issue a state voucher using a state cost center with department code H0600 and the PS expense account used in the duplicated refund to state entry. Use the state cost center that corresponds to the state appropriation that received the duplicated refund. For example, for state appropriation 10730 fund 1 use the cost center 1026 H0600 A1994 NA.

The state voucher will feed the state system to seek the reimbursement and the PS GL to record the same transaction as a debit to the expense and a credit to the state bank.

In the voucher comments write the following:

“Correcting a duplication of a refund to state that happened for the PS journal entry number 0012345678 with the State Accounting journal entry number STD0161178 and STD0161162”.

In the payment comments of the state voucher write the following:

“Please deposit the state warrant to: PS account 5% (corresponding expense account) and local clearing cost center 1050 H0161 F1695 NA.

Use PCC 8 and the third party needs to be the vendor ID according to the type of refund (reallocation or overpayment)

State voucher to seek reimbursement from the state

Voucher Coversheet

Business Unit: 00730
Voucher ID: 00611432

PO ID:

Vendor ID: 0000026780
Name: UNIV OF HOUSTON
Address: 1
 4800 Calhoun Rd
 Houston TX 77004-2610
 USA

Invoice ID: R1- Corr 00603051/STD0161178
Contract ID:
Invoice Receipt Date:
Goods Receipt Date:

Invoice Date: 02/27/2006
Acceptance Date:

PCC: 8
Bank: STATE
Scheduled Due Date: 02/27/2006
Gross Amount: \$65.42

Old Voucher Comments:

New Voucher Comments:R1- Correcting a duplication of a Refund to state done for 0001237736, dated 1/12/06. STD0161178, dated 1/30/06 is a duplication of STD0161162, dated 1/13/06.

Payment Comments: Please deposit state warrant to: 1050-H0161-F1695-NA (52811)


Handling: SH
Budget Check: Valid Budget Check

Source:

Acct./Desc.	Fund	Dept.	Prog.	Bud. Ref.	Proj.	Chartfield 1	Amount	Description
52811	1026	H0600	A1994	BP2006	NA		44.68	R1- Corr 00603051/STD0161178
freight/transportation								
52811	1054	H0600	A1994	BP2006	NA		20.74	R1- Corr 00603051/STD0161178
freight/transportation								

2. Enter a journal entry in PS to clear the state cost center used in the state voucher. In our example above the state cost center used was 1026 H0600 A1994 NA, so the entry will be as follows:

PS entry to offset the state cost center use in the state voucher and recording the clearing cost center

	Header BU: 00730	University of Houston System	Run Date: 06/01/2007
	Fiscal Year: 2006	JOURNAL ENTRY DETAIL	Run Time: 09:25:33
	Acctg Period: 6		

Journal ID: STD0161178

Date: 02/27/2006

Source: ACS

Header Ref: D0161178


Description:R1- Moving the expenses from the state clearing cost center (Vchr ID: 00611432) to the local clearing cost center. The state voucher is reim. the local bank. The voucher and this entry are correcting a duplicate Ref to state (see voucher comments).

Reversal: None **Ledger** ACTUALS
Group:
Reversal **Created** BANKSDA
Date: **By:**
Budget Actuals **Post Date:** 02/27/2006
Adjust Type:
Edit / Hdr Posted **BCM** Valid
Status: **Status:**
BCM N
Bypass:

Line #	Account	Line BU	Fund	DeptId	Prog	Bdgt Ref.	Project	Line Ref	Chart.1	Line Description	Amount
1	52811	00730	1050	H0161	F1695	BP2006	NA	00611432		Corr duplicate- STD0161178	65.42
2	52811	00730	1026	H0600	A1994	BP2006	NA	00611432		Corr duplicate- STD0161178	-44.68
3	52811	00730	1054	H0600	A1994	BP2006	NA	00611432		Corr duplicate- STD0161178	-20.74
4	10100	00730	1050			BP2006				CLAIM ON CASH	-44.68
5	10100	00730	1026			BP2006				CLAIM ON CASH	44.68
6	10100	00730	1050			BP2006				CLAIM ON CASH	-20.74
7	10100	00730	1054			BP2006				CLAIM ON CASH	20.74

Note: The reimbursement from the state needed to be recorded using a state cost center and the refund to the local bank needs to be done with a local cost center. An email is sent to General Accounting communicating the amount of the reimbursement from the state and the account and cost center to use.

PS entry to offset the clearing cost center cost center use in the entry recorded by State Accounting

	Header BU: 00730	University of Houston System	Run Date: 06/01/2007
	Fiscal Year: 2006	JOURNAL ENTRY DETAIL	Run Time: 09:22:14
	Acctg Period: 7		

Journal ID: 0001262218 **Reversal:** None **Ledger Group:** ACTUALS
Date: 03/09/2006 **Reversal Date:** **Created By:** GARCIAC
Source: ACC **Budget Adjust Type:** Actuals **Post Date:** 03/10/2006
Header Ref: ACH3096W **Edit / Hdr Status:** Posted **BCM Status:** Valid
Description: ACH 03-09-06 W - WARRANT DEPOSIT FOR 03/09/06, 4 WARRANTS - KG,03/10/06 **BCM Bypass:** N

Line #	Account	Line BU	Fund	DeptId	Prog	Bdgt Ref.	Project	Line Ref	Chart.1	Line Description	Amount
1	10510	00730	BANK			BP2006		4 WARRANTS		ACH03-09-06 W, 3/9, 4 WARRANTS	2,596.15
2	53911	00730	2164	H0072	A2087	BP2006	NA	110781777		LOC TO ST, V0610092, 110781777	-31.98
3	54355	00730	2072	H0072	B0892	BP2006	NA	110805088		JE1240964, V0601447, 110805088	-1,870.00
4	52811	00730	1050	H0161	F1695	BP2006	NA	110805093		STD161178, V0611432, 110805093	-44.68
5	52811	00730	1050	H0161	F1695	BP2006	NA	110805093		STD161178, V0611432, 110805093	-20.74
6	52500	00730	2063	H0098	D0909	BP2006	NA	110820242		EXA-06222, V0611252, 110820242	-628.75
7	10100	00730	BANK			BP2006				CLAIM ON CASH	-31.98
8	10100	00730	2164			BP2006				CLAIM ON CASH	31.98
9	10100	00730	BANK			BP2006				CLAIM ON CASH	-1,870.00
10	10100	00730	2072			BP2006				CLAIM ON CASH	1,870.00
11	10100	00730	BANK			BP2006				CLAIM ON CASH	-65.42
12	10100	00730	1050			BP2006				CLAIM ON CASH	65.42
13	10100	00730	BANK			BP2006				CLAIM ON CASH	-628.75
14	10100	00730	2063			BP2006				CLAIM ON CASH	628.75



3. General Accounting will record the reimbursement from the state into the local bank as follows:

Dr. 10510-Bank
 Cr. 5% 1050-H0161-F1695-NA

This entry will clear the local clearing cost center in step number two and transfer the reimbursement from the state into the local bank.

Note: The state voucher correcting the duplicate uses clearing cost centers that have PCA 03701. If the original refund to state was processed with another PCA number, a correcting entry in USAS only needs to be entered correcting the PCA. The correction is made as an expenditure transfer using document type "k", edit mode 2, and batch type 8. To reference how to do the entry see the section called "[Expenditure Transfer \(ABEST Reconciliation\)](#)".

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RTI Transactions

Recurring Transactions Index (RTI) for Transaction Income for Consultation and Evaluation Services – R7

This section is in reference to the Accounting policy 014 (Interagency Payments and Receipts for Goods and Services).

State agencies must submit interagency payments for goods and services using the Recurring Transaction Index (RTI) process in USAS when funding sources for both agencies are held in the State Treasury. Interagency payments from funding sources in the State Treasury for deposit into local bank accounts are submitted using the USAS purchase voucher process. Interagency payments from funding sources outside the State Treasury for deposit into the State Treasury are submitted as deposits in USAS.

Legal Cite - Chapter 771, Tex. Gov't Code Ann.; Sec. 8.03, Art. IX, General Appropriations Act (GAA), 80th Leg., R.S.

The University of Texas – MD Anderson Cancer Center pays for services rendered by the University Career Services. These services are paid by using the RTI process. Only a PS entry needs to be entered to record the receiving income. The payment received is captured in the Cash Reconciliation as an outstanding item in USAS with no PS entry.

PS entry to record the income received from another state agency – BU 00730

	Header BU: 00730 Fiscal Year: 2006 Acctg Period: 6	University of Houston System JOURNAL ENTRY DETAIL	Run Date: 03/14/2006 Run Time: 10:05:13
---	---	---	--

Journal ID: STT2006026 Date: 02/23/2006 Source: ACS Header Ref: GT030031 Description: (R7) - RTI Transaction. Income for consultation & evaluation services.	Reversal: None Reversal Date: Budget Adjust Type: Actuals Edit / Hdr Status: Posted	Ledger Group: ACTUALS Created By: NGUYENTB Post Date: 02/23/2006 BCM Status: Valid BCM Bypass: N
---	--	---

Line #	Account	Line BU	Fund	DeptId	Prog	Bdgt Ref.	Project	Line Ref	Chart.1	Line Description	Amount
1	40729	00730	1026	H0215	E0239	BP2006	NA	GT030031		R7-Income consultat.serv	-150.00
2	10500	00730	1026			BP2006		GT030031		R7-Income consultat.serv	150.00

Totals for Journal: STT2006026 **Total Lines:** 2 **Total Base Debits:** 150.00 **Total Base Credits:** 150.00

Signatures _____ **Date** _____

PS Approval: _____

Created By: NGUYENTB **Date Printed:** 03/14/2006 **Jrnl. Dt.:** 02/23/2006

The other state agency should enter the payment in USAS using the RTI given by the state agency receiving the payment. The two screens below show the payment transaction from the University of Texas (AGY 506) and the receiving income transaction in UH (AGY 730).

```

TEXAS 5086          UNIFORM STATEWIDE ACCOUNTING SYSTEM  02/21/06 01:58 PM
LINK TO:          DOCUMENT TRANSACTION INQUIRY          PROD

AGENCY: 506 DOCUMENT NO/SUFFIX: T2006025
S -----TRANS ID----- TC  PDDT  PAYMENT # REF DOC/SFX  TRANS AMOUNT  R
   EFF DT APPN  M INDEX  PCA  AY COBJ AOBJ  VENDOR NO/MC  FUND CUR DOC/SFX
506 01/30/06 4 001 00001 225 01/31/06 GT030031          150.00
   01/30/06 10506          30317 06 7253          37307307308 000 0001 T2006026 001

```

F1-HELP F3-END F4-INTERRUPT F8-FORWARD F9-S084 F10-S085 F11-S037 F12-S064

Winsock 3270 Telnet - MVS1.CPA.STATE.TX.US

```

Connect Close Exit Edit Print Screen Setup Help
TEXAS S086          UNIFORM STATEWIDE ACCOUNTING SYSTEM  03/14/06 10:08 AM
LINK TO:          DOCUMENT TRANSACTION INQUIRY          PROD

AGENCY: 730 DOCUMENT NO/SUFFIX: GT030031
S -----TRANS ID----- TC  PDDT  PAYMENT # REF DOC/SFX  TRANS AMOUNT  R
   EFF DT APPN  M INDEX  PCA  AY COBJ AOBJ  VENDOR NO/MC  FUND CUR DOC/SFX
005 01/30/06 W 890 00001 970 01/31/06          T2006026 506          150.00
   01/30/06 10730          03701 05 3503          0001 GT030031 730

```

F1-HELP F3-END F4-INTERRUPT F8-FORWARD F9-S084 F10-S085 F11-S037 F12-S064

NUH 10:09:03 IBM-3278-2

Clear	Erase EOF	New Line	PA1	PA2	PA3
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Sales Taxes

Sales Taxes - S0 & S1

Policy statement 008 establishes procedures for those agencies depositing sales taxes and hotel occupancy taxes into the State Treasury.

State agencies must collect all applicable sales taxes (state, city, county, transit authority and special purpose district) and hotel occupancy taxes when making sales to the public. Specified revenues, including taxes, must be deposited into the State Treasury within three business days of receipt as provided by § 404.094, Government Code, or as otherwise provided by § 51.008, Education Code. Deposits must be made as follows:

Deposits must be made as follows:

- State sales and hotel occupancy taxes are deposited into the General Revenue fund, Appropriated Fund 0001.
- City, county, transit authority and special purpose district sales taxes are deposited into the City, County, Metropolitan Transit Authority and Special Purpose District Sales Tax Trust, Appropriated Fund 0882, for allocation to the local taxing authorities.

Agencies must enter their deposit transactions into USAS in a state holding appropriation. The USAS transaction records will serve as the agencies' tax information. The Comptroller's office will accumulate the sales tax data, as entered into USAS and will prepare a monthly sales tax return for all state agencies. A separate sales tax return form will not be filed by the individual agency. The state accounting department receives a local voucher from General Accounting from which a deposit slip and an entry into USAS for the amount of the voucher are issued. State accounting enters the date, the document number and the amount of the total voucher in the Voucher Total field and the amount on account 20605 in the Base Occupancy field (if account 20605 is not in the voucher enter zero in the Base Occupancy field). The spreadsheet calculates the amount to be sent for each COBJ and appropriation number.

Date	Doc/Batch #	Voucher Total	Tax	Base	Occup.	Net	Occup.	check figure
			Discount	Occup	Tax Disc.	Occup. Tax Disc.	Tax Discount	
					0.00	0.00	0.00	0.00
		H4	S0	H4	0.00	0.00	S0	S0
					0.00	0.00	0.00	0.00
					0.00	0.00	0.00	0.00
10/06/04	D0161058	6,950.43		6,950.43	69.50	6,880.93	0.00	0.00
10/15/04	D0161076	3,181.56		3,181.56	31.82	3,149.74	0.00	0.00
10/20/04	D0161084	50.71	50.71	0.00	0.00	0.00	50.71	50.71

USAS entries to refund the Hotel and Sales collected taxes - Agency 730

Form **Batch Type** **Edit Mode** **Doc Type**
 Cash Receipt Type 2 1 D

Hotel Taxes

Unit	Curr Doc Num	Batch date	Comptroller Obj	Approp Num	Fund	Appropriat Yr	Fiscal Year	Transaction Cd	Sum Trans Amt	Ref Doc Num	HX Per	Reverse	PCA
00730	D0161058	10/06/2004	3138	99906	0001	05	05	188	69.50	D0161058	2		03992
00730	D0161058	10/06/2004	3139	99906	0001	05	05	188	6880.93	D0161058	2		03992

Sales Taxes

Unit	Curr Doc Num	Batch date	Comptroller Obj	Approp Num	Fund	Appropriat Yr	Fiscal Year	Transaction Cd	Sum Trans Amt	Ref Doc Num	HX Per	Reverse	PCA
00730	D0161084	10/20/2004	3105	99906	0001	05	05	188	50.71	D0161084	2		03992

LDT: APS 008

Deposit Slip is for the amount of the local voucher using the USAS document number. The check issued from the local voucher to the Texas Comptroller of Public Accounts is deposited into state holding appropriation 99906.

For agency 783, the same appropriation number, fund, T-Code, PCA, and Comp Object is used in the USAS entry. The agency number in the deposit slip needs to be 783 instead of 730.

NOTE: The T-Code, PCA, Comp Object, Appropriation, and Fund to use are included in the worksheet above.

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Shared Appropriation Between UH System Components - S2

Each year the Board of Regents approves joint special items among UH System components. For fiscal years FY06-07, the following were approved.


- Houston Partnership for Space Exploration (transfer from UH to UHCL) (1)
- Environmental Studies (transfer from UHCL to UH) (2)

USAS entries to transfer the funds between UH components – interagency transfer

<u>Form</u>	<u>AGY</u>	<u>TC</u>	<u>PCA</u>	<u>COBJ</u>	<u>APPN</u>	<u>FUND</u>	<u>Campus</u>
Budget Revision	730	012	03025	7000	10730	0001 (1)	UH
	759	018	11110	7000	10759	0001 (1)	UHCL
	759	012	11075	7000	10759	0001 (2)	UHCL
	730	018	03701	7000	10730	0001 (2)	UH

Fax entry to Comptroller

PS Entries to transfer the funds between UH components – Business Unit 00730 (cost center may change)

	Header BU: 00730	University of Houston System	Run Date: 09/14/2006
	Fiscal Year: 2006	JOURNAL ENTRY DETAIL	Run Time: 10:26:22
	Acctg Period: 2		

Journal ID: STA0730003

Date: 10/19/2005

Source: ACS

Header Ref: A0730003

Description: B2 & S2- Shared appropriations between UH components (UH and UHCL) for FY06. Shared appropriations: Houston Partnership for Space Exploration and Houston Partnership- Environmental Studies.

Reversal: None **Ledger** ACTUALS
Group:
Reversal Date: **Created By:** BANKSDA
Budget Adjust Actuals **Post Date:** 10/20/2005
Type:
Edit / Hdr Posted **BCM** Valid
Status: **Status:**
BCM N
Bypass:

Line #	Account	Line BU	Fund	DeptId	Prog	Bdgt Ref.	Project	Line Ref	Chart 1	Line Description	Amount
1	36201	00730	1026	H0264	B1437	BP2006	NA	A0730003		TRF F/UH TO UHCL- HPSE FY06	76,996.00
2	32201	00730	1026	H0264	A0202	BP2006	NA	A0730003		TRF F/UHCL TO UH- HPSE FY06	-207,812.00
3	10500	00730	1026			BP2006		A0730003		STATE BANK	130,816.00

Totals for Journal: STA0730003

Total Lines: 3

Total Base Debits: 207,812.00

Total Base Credits: 207,812.00

Note: Number (4) depends on the amounts transferred between components.

[HB1, 80th Leg., R.S., Article III, p. 214, section 4](#)

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The recording of the deposits in the state system (USAS) and PS are performed as follows:

1. The State Accounting Department communicates to the University of Houston Treasury Department the amounts to be remitted using the form provided by the Comptrollers Treasury Office.

Agency Number:	50037/730
Agency Name:	University of Houston
Agency Contact:	Kevin Draper
Phone #:	(713) 743-8726

<u>Code Number</u>	<u>Amount</u>
<u>0001</u>	
<u>0002</u>	
<u>0003</u>	
<u>0004</u>	
<u>0005</u>	
<u>0006</u>	
<u>0007</u>	
<u>0008</u>	
<u>0009</u>	
<u>0010</u>	
<u>0011</u>	
<u>0012</u>	
<u>0013</u>	
<u>0014</u>	

2. The remission of funds performed by the Treasury Office is uploaded into the state system (USAS).
3. The State Accounting Department confirms that the funds have been correctly recorded into USAS and creates a PS entry using the same document number used in USAS.

This section is classified by the type of revenue into the following: Organized Activities, Other Educational and General Revenue, and Tuition and Fees and Set Asides.

Organized Activities is in strategy A.1.7. in the General Appropriation Act (GAA), which is part of our appropriated funds. These funds are from sales and services provided by some departments that originate other Educational and General State Support revenue. The departments that are now generating that revenue are **Continuing Education, Hotel and Restaurant Management, and Optometry Clinic.**

Other Educational and General Revenue is strategy A.1.1. (Operations Support) in the General Appropriation Act (GAA), which is part of our appropriated funds. These funds are from: **auxiliary administrative charges, interest on fund 0225, indirect cost, and SBC coin commission** (this is collected by the Information Technology Department). For FY07, the only revenue to be considered is the interest on fund 0225, the other revenues are not going to be remitted to the State Treasury.

Tuition and Fees and Set Asides is collected and sent to the state.

Organized Activities

Continuing Education Revenue - IO

The Continuing Education Revenue is remitted to the state treasury to pay for the salaries charged to a state cost center. The Continuing Education department sends a monthly detail of the revenue to be posted to the state cost center 1054-H0013-A0273-NA to cover the state salary expenses. The ledger 2 cost centers need to be charged to reimburse the state for the salary expenses.

FY06 Period Closed	Expense Amount in 1054-A0273	Move this Amount	from this Cost Center	email to Raquel
7 and 8	26,324.00	26,324.00	2078-00730-H0013-A2124	04/28/06

The steps to follow to remit the funds to the state are as follows:

1. Complete the direct deposit form and email it to the University of Houston Treasury - Business Unit 00730

Agency Number: 50037/730
Agency Contact: Raquel Scarone
Phone #: (713) 743-8724

<u>Code Number</u>	<u>Amount</u>
0001	
0002	
0003	
0004	\$37,747.96
0005	
0006	
0007	
0008	
0009	
0010	
0011	


The University of Houston Treasury will remit the funds from the local bank to the state bank.

2. The direct deposit is up-loaded into USAS and can be retrieved from screen 88 - Agency 730

TEXAS S088	UNIFORM STATEWIDE ACCOUNTING SYSTEM		01/04/06 04:43 PM								
LINK TO:	ACCOUNTING EVENT INQUIRY		PROD								
TYPE: AP AGY: 730	FY: 06	AY: 06	EFF DT: 120705	AFUND: 0225	FUND:	APPN: 00000					
ORG CD:	PGM CD:	OBJ IND:	OBJECT:								
GRANT#:	PHASE:	PROJ#:	PHASE:	G/L:							
S EFF DT	CUR DOC	SFX	REF DOC	TC	ORG	PGM	R	APPN	COBJ	AOBJ	AMOUNT
120705	F0458435	002		195	3992	00000	3765				37,747.96

3. PS entry is recorded using the same document number used in USAS and adding the ST prefix.

PS entry to record the deposit remitted to the State Treasury using the USAS document number – Bus Unit 00730

	Header BU: 00730	University of Houston System	Run Date: 09/14/2006
	Fiscal Year: 2006	JOURNAL ENTRY DETAIL	Run Time: 03:26:34
	Acctg Period: 9		

Journal ID: STF0470107

Date: 05/03/2006

Source: ACS

Header Ref: F0470107

Description: IO - Recording the Continuing Edu. revenue (Mar & April 06) transfer from the local cost centers to the state cost center. Transfer the remitted revenue to state from fund cost 1054 to 1065 (unappropriated activity).

Reversal: None **Ledger:** ACTUALS
Reversal Date: **Group:** NGUYENTB
By:
Budget Adjust Actuals Post Date: 05/03/2006
Type:
Edit / Hdr: Posted **BCM:** Valid
Status: **Status:** BCM N
Bypass:

Line #	Account	Line BU	Fund	DeptId	Prog	Bdgt Ref.	Project	Line Ref	Chart 1	Line Description	Amount
1	43663	00730	1054	H0013	A0273	BP2006	NA			ID -Cont. Edu. rev-Mar & April	-26,324.00
2	43663	00730	1054	H0600	D3574	BP2006	NA			ID -Cont. Edu. rev-Mar & April	26,324.00
3	43663	00730	1065	H0600	D3574	BP2006	NA			ID -Cont. Edu. rev-Mar & April	-26,324.00
4	10500	00730	1065			BP2006				ID -Cont. Edu. rev-Mar & April	26,324.00
5	43663	00730	2078	H0013	A2124	BP2006	NA			ID -Cont. Edu. rev-Mar & April	26,324.00
6	10510	00730	BANK			BP2006				ID -Cont. Edu. rev-Mar & April	-26,324.00
7	10100	00730	1054			BP2006				CLAIM ON CASH	26,324.00
8	10100	00730	2078			BP2006				CLAIM ON CASH	-26,324.00
9	10100	00730	1054			BP2006				CLAIM ON CASH	-26,324.00
10	10100	00730	BANK			BP2006				CLAIM ON CASH	26,324.00

Totals for Journal: STF0470107

Total Lines: 10

Total Base Debits: 131,620.00

Total Base Credits: 131,620.00

The Continuing Education Department needs the revenue in their cost centers. However, the funds are deposited in the unappropriated appropriation in USAS, fund code 1065 in PS. To accomplish that, additional entries in PS are entered to record a debit for the same revenue to the State Accounting institutional cost center with fund code 1054 and department code H0600. The institutional cost center using fund code 1054 and department code H0600 offset the revenue in fund code 1065 and department code H0600. At fund level the revenue is in fund code 1065.

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Hotel & Restaurant Revenue (Other E&G Revenue)

- 10

The College of Hotel and Restaurant Management collects part of the Organized activities revenue funds that needs to be remitted to the state. To accomplish that the Hotel and Restaurant Business Department sends an email with an attachment of a journal entry made at the end of each month for the revenue collected in PS accounts 44000 and 44010 in a Ledger 3 cost center. See entry below:

University of Houston System		Campus 00730 - University of Houston	
Journal Entry Request Form			
Date Prepared	6/7/2006	Department	H0080
Prepared by	Cassie Millings	Extension	Ext 3-2434
Filename	H0680517.xls	Jnl Ref #	H0680517
Effective Date:	3/31/2004	Justification	
		University Hilton Revenue Ending May 31, 2006.	
Description /			
Explanation: Hotel Revenue – May 2006			
Approvals: Thomas Chandapilla			
Certifying Signatures:			
		Debit Total	Credit Total
		430,428.78	430,428.78
Accounting Use Only:			
Fiscal Year:	2006		
Source:	ACC	Ledger:	ACTUALS

Line	Bus Un	Account	Fund	Dept ID	Program	BP	Proj/Grant	Debit Amount	Credit Amount	Description
1	00730 - University of Houston	12100	3056	H0081	I0342	BP2004	N/A	293,866.09		HOTEL ACCOUNTS RECEIVALBE
2	00730 - University of Houston	20101	3056	H0081	I0342	BP2004	N/A		243,766.59	Aramark Food Services
3	00730 - University of Houston	44010	3056	H0081	I0344	BP2004	N/A		<u>9,682.79</u>	C & I INSTITUTE TAXABLE
4	00730 - University of Houston	44000	3056	H0081	I0344	BP2004	N/A		<u>32,922.88</u>	C & I INSTITUTE NON-TAXABLE
6	00730 - University of Houston	44027	3056	H0081	I0347	BP2004	N/A		6,695.00	HOTEL GARAGE NON-TAXABLE
7	00730 - University of Houston	20604	3056	H0081	I0342	BP2004	N/A		156.83	HOTEL SALES TAX
8	00730 - University of Houston	20605	3056	H0081	I0342	BP2004	N/A		642.00	HOTEL STATE OCC. TAX
13	00730 - University of Houston	12100	3056	H0081	I0342	BP2004	N/A		136,562.69	HOTEL ACCOUNTS RECEIVABLE
14	00730 - University of Houston	23119	3056	H0081	I0342	BP2004	N/A	136,562.69		HOTEL ADVANCE DEPOSITS

The steps to follow to remit the funds to the state are as follows:

1. Complete the direct deposit form and email it to the University of Houston Treasury - Business Unit 00730

Agency
Number: 50037/730
 Agency
Contact: Raquel Scarone
 Phone #: (713) 743-8724

<u>Code Number</u>	<u>Amount</u>
<u>0001</u>	
<u>0002</u>	
<u>0003</u>	
<u>0004</u>	\$42,605.67
<u>0005</u>	
<u>0006</u>	
<u>0007</u>	
<u>0008</u>	
<u>0009</u>	
<u>0010</u>	
<u>0011</u>	

The University of Houston Treasury will remit the funds from the local bank to the state bank.


2. The direct deposit is up-loaded into USAS and can be retrieved from screen 88 - Agency 730

TEXAS S088	UNIFORM STATEWIDE ACCOUNTING SYSTEM	01/04/06 04:43 PM
LINK TO:	ACCOUNTING EVENT INQUIRY	PROD
TYPE: AP AGY: 730	FY: 06	AY: 06
ORG CD:	PGM CD:	OBJ IND:
GRANT#:	PHASE:	PROJ#:
S EFF DT CUR DOC	SFX REF DOC	TC
062206	F0474580 000	195
ORG PGM R APPN	COBJ	AOBJ
3992	00000 3765	42,605.67

LDT: Vernon's Texas Codes, Education Code, Chapter 51.008(b)

3. PS entry is recorded using the same document number used in USAS and adding the ST prefix.

PS entries to enter the deposit of revenue remitted to the state - Business Unit 00730

	Header BU: 00730	University of Houston System JOURNAL ENTRY DETAIL	Run Date: 09/14/2006
	Fiscal Year: 2006		Run Time: 03:16:56
	Acctg Period: 10		

Journal ID: STF0474580	Reversal: None	Ledger Group: ACTUALS
Date: 06/23/2006	Reversal Date:	Created By: NGUYENTB
Source: ACS	Budget Adjust Type: Actuals	Post Date: 06/23/2006
Header Ref: F0474580	Edit / Hdr Status: Posted	BCM Status: Valid
Description: (H3) Hotel & Restaurant revenue deposits to State for May 2006.		BCM Bypass: N

Line #	Account	Line BU	Fund	DeptId	Prog	Bdgt Ref.	Project	Line Ref	Chart 1	Line Description	Amount
1	43606	00730	1065	H0600	D3574	BP2006	NA			Hotel & Rest revenue - Jan 06	-9,682.79
2	10500	00730	1065			BP2006				Hotel & Rest revenue - Jan 06	9,682.79
3	43600	00730	1065	H0600	D3574	BP2006	NA			Hotel & Rest revenue - Jan 06	-32,922.88
4	10500	00730	1065			BP2006				Hotel & Rest revenue - Jan 06	32,922.88
5	43606	00730	1054	H0081	C0203	BP2006	NA			Hotel & Rest revenue - Jan 06	-9,682.79
6	43600	00730	1054	H0081	C0203	BP2006	NA			Hotel & Rest revenue - Jan 06	-32,922.88
7	43606	00730	1054	H0600	D3574	BP2006	NA			Hotel & Rest revenue - Jan 06	9,682.79
8	43600	00730	1054	H0600	D3574	BP2006	NA			Hotel & Rest revenue - Jan 06	32,922.88
9	44010	00730	3056	H0081	I0344	BP2006	NA			Hotel & Rest revenue - Jan 06	9,682.79
10	44000	00730	3056	H0081	I0344	BP2006	NA			Hotel & Rest revenue - Jan 06	32,922.88
11	10510	00730	BANK			BP2006				Hotel & Rest revenue - Jan 06	-42,605.67
12	10100	00730	1065			BP2006				CLAIM ON CASH	42,605.67
13	10100	00730	3056			BP2006				CLAIM ON CASH	-42,605.67
14	10100	00730	1065			BP2006				CLAIM ON CASH	-42,605.67
15	10100	00730	BANK			BP2006				CLAIM ON CASH	42,605.67

Totals for Journal: STF0474580 **Total Lines:** 15 **Total Base Debits:** 213,028.35 **Total Base Credits:** 213,028.35

The Hotel and Restaurant Department needs the revenue in their cost centers. However, the funds are deposited in the unappropriated appropriation in USAS, fund code 1065 in PS. To accomplish that, additional entries in PS are entered to record a debit for the same revenue to the State Accounting institutional cost center with fund code 1054 and department code H0600. The institutional cost center using fund code 1054 and department code H0600 offset the revenue in fund code 1065 and department code H0600. At fund level the revenue is in fund code 1065.

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Optometry Clinic Revenue - 10

The College of Optometry collects part of the organized activities revenue funds that needs to be remitted to the state. The revenue is pulled from the PS system with a query using the Ledger Table or from the ledger criteria panel for the 43% revenue accounts and department code H0115, program code A0276, and fund code 1054.

Query using the Ledger Table

Col	Record.Fieldname	Format	Ord	XLAT	Agg	Heading Text	Add Criteria	Edit	Delete
1	A.BUSINESS_UNIT - Business Unit	Char5				Unit		Edit	
2	A.ACCOUNT - Account	Char10				Account		Edit	
3	A.FUND_CODE - Fund Code	Char5				Fund		Edit	
4	A.DEPTID - Department	Char10				DeptID		Edit	
5	A.PROGRAM_CODE - Program Code	Char5				Program		Edit	
6	A.POSTED_TOTAL_AMT - Posted Total Amount	SNM25.3			Sum	Sum Total Amt		Edit	
7	A.FISCAL_YEAR - Fiscal Year	Num4.0				Year		Edit	

[Save](#) [Save As](#) [New Query](#) [Preferences](#) [Properties](#) [New Union](#) [Return to Search](#)

[Add Criteria](#) [Group Criteria](#) [Reorder Criteria](#)

Logical	Expression1	Condition Type	Expression 2	Edit	Delete
	A.ACCOUNT - Account	like	43%	Edit	
AND	A.ACCOUNTING_PERIOD - Accounting Period	between	:1 AND :2	Edit	
AND	A.BUSINESS_UNIT - Business Unit	equal to	:3	Edit	
AND	A.FISCAL_YEAR - Fiscal Year	equal to	:5	Edit	
AND	A.PROGRAM_CODE - Program Code	equal to	A0276	Edit	
AND	A.FUND_CODE - Fund Code	equal to	1054	Edit	
AND	A.DEPTID - Department	equal to	H0115	Edit	

[Save](#) [Save As](#) [New Query](#) [Preferences](#) [Properties](#) [New Union](#) [Return to Search](#)

Ledger Criteria

Ledger Criteria

Inquiry: 10500 *Unit: 00730 *Ledger: ACTUALS *Year: 2006 *From: 11 *To Period: 11 Currency Stat: USD [Continue](#)

Include Balance Forward Include Adjustment Period(s) Only in Base Currency

Include Closing Max Rows: 100

Chartfield Criteria Customize | Find | First 1-10 of 10 Last

ChartField	Value	View
Account	43%	<input checked="" type="checkbox"/>
Department	H0115	<input checked="" type="checkbox"/>
Fund Code	1054	<input checked="" type="checkbox"/>
Program Code	A0276	<input checked="" type="checkbox"/>

Show

- Per Balances by Acct, Dept
- Per Balances by Acct, Prj
- Period Balances by Account
- [Sum by Period, Account](#)
- [Sum by Period, Account, Dept](#)
- Sum by Period, Altacct
- Sum by Period, Prj

For the ledger criteria you click on Sum by Period Account and you can copy/paste the results to a worksheet.

Go To: [Inquiry Criteria](#)

Find | View All First 1 of 1 Last

Ledger Amount by Currency Customize | Find | First 1-6 of 6 Last

Period	Activity	Detail	Account	Transaction Amt	Currency	Base Amount	Base Currency
11	Activity	Detail	43600	-9,532.02	USD	-9,532.02	USD
11	Activity	Detail	43601	-5,191.53	USD	-5,191.53	USD
11	Activity	Detail	43602	-84,610.44	USD	-84,610.44	USD
11	Activity	Detail	43603	-9,437.09	USD	-9,437.09	USD
11	Activity	Detail	43604	-8,249.75	USD	-8,249.75	USD
11	Activity	Detail	43617	-136,891.86	USD	-136,891.86	USD

Currency Totals

Transaction Amount:	-253,912.69	USD	Base Amount:	-253,912.69	USD
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The steps to follow to remit the funds to the state are as follows:

1. Complete the direct deposit form and email it to the University of Houston Treasury - Business Unit 00730

Agency Number:	50037/730
Agency Contact:	Raquel Scarone
Phone #:	(713) 743-8724

<u>Code Number</u>	<u>Amount</u>
<u>0001</u>	
<u>0002</u>	
<u>0003</u>	
<u>0004</u>	\$253,912.69
<u>0005</u>	
<u>0006</u>	
<u>0007</u>	
<u>0008</u>	
<u>0009</u>	
<u>0010</u>	
<u>0011</u>	

The University of Houston Treasury will remit the funds from the local bank to the state bank.


2. The direct deposit is up-loaded into USAS and can be retrieved from screen 88 - Agency 730

TEXAS S088	UNIFORM STATEWIDE ACCOUNTING SYSTEM	08/11/06 08:26 AM
LINK TO:	ACCOUNTING EVENT INQUIRY	PROD
TYPE: AP AGY: 730 FY: 06 AY: 06 EFF DT: 081006 AFUND: 0225 FUND: APPN: 00000		
ORG CD:	PGM CD:	OBJ IND: OBJECT:
GRANT#:	PHASE:	PROJ#: PHASE: G/L:
S EFF DT CUR DOC SFX REF DOC TC	ORG PGM R APPN COBJ AOBJ	AMOUNT
081006 F0478828 000	195 3992 00000 3765	253,912.69

LDT: Vernon's Texas Codes, Education Code, Chapter 51.008(b)

- PS entry is recorded using the same document number used in USAS and adding the ST prefix.

PS entries to record the remission to state Optometry Clinic - Business Unit 00730

	Header BU: 00730	University of Houston System	Run Date: 09/14/2006
	Fiscal Year: 2006	JOURNAL ENTRY DETAIL	Run Time: 12:57:09
	Acctg Period: 12		

Journal ID: STF0478828 **Reversal:** None **Ledger Group:** ACTUALS
Date: 08/11/2006 **Reversal Date:** **Created By:** NGUYENTB
Source: ACS **Budget Adjust Type:** Actuals **Post Date:** 08/14/2006
Header Ref: F0478828 **Edit / Hdr Status:** Posted **BCM Status:** Valid
Description: IO - Cash remittance to the State Treasury Optometry Clinic Revenue for the month of July 2006. **BCM Bypass:** N

Line #	Account	Line BU	Fund	DeptId	Prog	Bdgt Ref.	Project	Line Ref	Chart 1	Line Description	Amount
1	43600	00730	1054	H0600	D3574	BP2006	NA			IO-Trsf Opt July Rev to 1065	9,532.02
2	43601	00730	1054	H0600	D3574	BP2006	NA			IO-Trsf Opt July Rev to 1065	5,191.53
3	43602	00730	1054	H0600	D3574	BP2006	NA			IO-Trsf Opt July Rev to 1065	84,610.44
4	43603	00730	1054	H0600	D3574	BP2006	NA			IO-Trsf Opt July Rev to 1065	9,437.09
5	43604	00730	1054	H0600	D3574	BP2006	NA			IO-Trsf Opt July Rev to 1065	8,249.75
6	43617	00730	1054	H0600	D3574	BP2006	NA			IO-Trsf Opt July Rev to 1065	136,891.86
7	43600	00730	1065	H0600	D3574	BP2006	NA			IO-July Opt Clinic Revenue	-9,532.02
8	43601	00730	1065	H0600	D3574	BP2006	NA			IO-July Opt Clinic Revenue	-5,191.53
9	43602	00730	1065	H0600	D3574	BP2006	NA			IO-July Opt Clinic Revenue	-84,610.44
10	43603	00730	1065	H0600	D3574	BP2006	NA			IO-July Opt Clinic Revenue	-9,437.09
11	43604	00730	1065	H0600	D3574	BP2006	NA			IO-July Opt Clinic Revenue	-8,249.75
12	43617	00730	1065	H0600	D3574	BP2006	NA			IO-July Opt Clinic Revenue	-136,891.86
13	10500	00730	1065			BP2006				IO-July Opt Clinic Revenue	253,912.69
14	10510	00730	BANK			BP2006				IO-July Opt Clinic Revenue	-253,912.69
15	10100	00730	1054			BP2006				CLAIM ON CASH	-253,912.69
16	10100	00730	BANK			BP2006				CLAIM ON CASH	253,912.69

Totals for Journal: STF0478828 **Total Lines:** 16 **Total Base Debits:** 761,738.07 **Total Base Credits:** 761,738.07

Note: The complete list for the Optometry Clinic revenue accounts is: 43600-05, 43617, 43639, and 43902

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Other Educational and General Revenue


Interest on Fund 0225 - I1

Interest in our unappropriated activity fund 0225 appropriation (Appropriation number 00000, fund 0225) is earned on a monthly basis and posted to USAS according to Education Code Title 3 subtitle A Section 51.008 Subsection (f).

Subsection (f) of the code says: "interest earned on the receipts deposited under this section to an institution's separate fund account in the state treasury shall be credited to that separate fund account"; subsection (g) adds: "revenues collected at institutions of higher education and deposited in the state treasury pursuant to this section and Section 34.017, Natural Resources Code, and the interest earned thereon, are dedicated to the institution which collected and deposited the funds irrespective of the year the funds were collected, deposited, or earned. These funds may be only used for the support, maintenance, and operation of the institution as provided for by law. Section 403.094(h), Government Code, does not apply to funds described in this section."

An entry in PS needs to be made to match the entry posted in USAS. To do the PS entry, use the eight digit document number in USAS and add ST at the beginning.

PS entries to post the interest earned on fund 0225 - Business Unit 00730

	Header BU: 00730	University of Houston System	Run Date: 09/14/2006
	Fiscal Year: 2006	JOURNAL ENTRY DETAIL	Run Time: 01:41:01
	Acctg Period: 5		

Journal ID:	STJ0001105	Reversal:	None	Ledger Group:	ACTUALS
Date:	01/03/2006	Reversal Date:		Created By:	PEREZI2
Source:	ACS	Budget Adjust Type:	Actuals	Post Date:	01/09/2006
Header Ref:	J0001105	Edit / Hdr Status:	Posted	BCM Status:	Valid
Description:	I1 - Interest for fund 0225 of December 2005.			BCM Bypass:	N

Line #	Account	Line BU	Fund	DeptId	Prog	Bdgt Ref.	Project	Line Ref	Chart 1	Line Description	Amount
1	43302	00730	1054	HO264	F0243	BP2006	NA	J0001105		Interest for December 2005	-86,092.62
2	10500	00730	1065			BP2006		J0001105		Interest for December 2005	86,092.62
5	43302	00730	1054	HO600	F0243	BP2006	NA	J0001105		Transfer Revenue to 1065	86,092.62
6	43302	00730	1065	HO600	F0243	BP2006	NA	J0001105		Transfer Revenue to 1065	-86,092.62

Totals for Journal: STJ0001105	Total Lines: 4	Total Base Debits: 172,185.24	Total Base Credits: 172,185.24
---------------------------------------	-----------------------	--------------------------------------	---------------------------------------

Check screen 47 to see the amount posted each month. Also check screen 88 to see the entry number to do the entry in PS; the entry will be posted in USAS between the 15 and 28 of each month. Attached both screen to the entry made in PS.

Winsock 3270 Telnet - MVS1.CPA.STATE.TX.US

Connect Close Exit Edit Print Screen Setup Help

TEXAS S047 UNIFORM STATEWIDE ACCOUNTING SYSTEM 01/03/06 05:18 PM
 LINK TO: REVENUE DETAIL BY MONTH BY APPN: CASH BASIS INQUIRY PROD

AGY: 730 AY: 06 APPN: 00000 APPD FUND: 0225 COMPT OBJECT: 3851
 FY: AGY FUND: AGY OBJECT:
 ***** REVENUES *****

SEP	21,594.52	MAR	.00
OCT	50,243.19	APR	.00
NOV	79,570.80	MAY	.00
DEC	86,092.62	JUN	.00
JAN	.00	JUL	.00
FEB	.00	AUG	.00
TOTAL CASH REVENUES		237,501.13	

*** NOTE: AMOUNTS SHOWN ON THIS SCREEN ARE UPDATED ONLY IN NIGHTLY BATCH CYCLE

F1-HELP F3-END F4-INTERRUPT

NUM 17:18:22 IBM-3270-2

Clear Erase EOF New Line PA1 PA2 PA3

Winsock 3270 Telnet - MVS1.CPA.STATE.TX.US

Connect Close Exit Edit Print Screen Setup Help

TEXAS S088 UNIFORM STATEWIDE ACCOUNTING SYSTEM 01/03/06 05:19 PM
 LINK TO: ACCOUNTING EVENT INQUIRY PROD

TYPE: P AGY: 730 FY: 06 AY: 06 EFF DT: 122205 AFUND: 0225 FUND:
 APPN: 00000 ORG CD: PGM CD: OBJ IND: OBJECT:
 GRANT#: PHASE: PROJ#: PHASE: G/L:

S	EFF DT	CUR DOC	SFX REF DOC	TC	ORG	PGM	R	APPN	COBJ	AOBJ	AMOUNT
	122205	J0001105	000		195	3992		00000	3851		86,092.62

Z08 RECORD NOT FOUND - END OF FILE

F1-HELP F3-END F4-INTERRUPT F7-BACK F8-FWRD F10-S086

NUM 17:19:16 IBM-3270-2

Clear Erase EOF New Line PA1 PA2 PA3

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TUITION & FEES - T5

The cash remittance of tuition and fees to the state treasury is processed according to the Education Code Title 3 subtitle A Section 51.008 Subsection (b). Subsection (b) says: "the governing board of every state institution of higher education shall deposit in the state treasury all cash receipts accruing to any college or university under its control that may be derived from all sources except auxiliary enterprises, non-instructional services, agency, designated, and restricted funds, endowment and other gift funds, student loan funds, funds retained under Chapter 145 of this code, and Constitutional College Building Amendment funds. The comptroller is directed to credit such receipts deposited by each such institution to a separate fund account for the institution depositing the receipts, but he shall not be required to keep separate accounts of types of funds deposited by each institution. For the purpose of facilitating the transferring of such institutional receipts to the state treasury, each institution shall open in a local depository bank a clearing account to which it shall deposit daily all such receipts, and shall, not less often than every seven days, make remittances there to the comptroller of all except \$500 of the total balance in said clearing account, such remittances to be in the form of checks drawn on the clearing account by the duly authorized officers of the institution, and no disbursements other than remittances to the state treasury shall be made from such clearing account. All money so deposited in the state treasury shall be paid out on warrants drawn by the comptroller as provided by law."

We are required to remit the Set Aside Tuition funds for the Law School, B-On-Time, and Doctoral Degree Incentive to the Un-appropriated Appropriation (00000/0225). The deposits for the Set Aside funds are remitted to the THECB by the 10th working day of the month following deposit. (As a result, universities report "transfers out" and THECB reports "transfers in" for the funds transferred from the universities to THECB.)

Law School Tuition Set-Aside Funds

According to Sec. 61.9731, Education Code (formerly Sec. 61.961, Education Code), the governing board of each public school of law is required to set aside one percent of tuition charges for resident students enrolled in the school of law. These funds must be deposited into the State Treasury for the sole purpose of repayment of education loans for attorneys under this program.

Doctoral Degree Tuition Set-Aside Funds

According to Sec. 56.095, Education Code, the governing board of each institution of higher education is required to set aside \$2 per semester credit hour of the tuition collected from each student enrolled in a doctoral degree program, other than a law or health professional program. These funds must be deposited into the State Treasury for the sole purpose of repayment of student loans of individuals employed as faculty and administrators at institutions of higher education in this state under this program.

Agency Number : 50031/783 **Agency Contact** Raquel Scarone
Phone # (713) 743-8724

<u>Code Number</u>	<u>To Agency</u>	<u>Trans. Code</u>	<u>PCA</u>	<u>Comp Obj.</u>	<u>Description</u>	<u>Vendor No/MC (Jurisdiction)</u>	<u>Appropriation Number</u>	<u>Fund</u>
<u>0001</u>	<u>783</u>	<u>195</u>	<u>03990</u>	<u>3765</u>	<u>CSA</u>	<u>UHSA</u>	<u>96243</u>	<u>0001</u>

A) To remit the cash to the state treasury without Set Aside Funds do the following entries in PS and USAS:

In PS, the local voucher records the issuing of the check from the local bank and the journal entry records the deposits of the cash into the state bank. No entry is done to the tuition and fees revenue accounts which already have been credited by the student accounting system. In USAS, the cash and revenue are posted to match the entries in PS.

The steps to follow to remit the funds to the state are as follows:

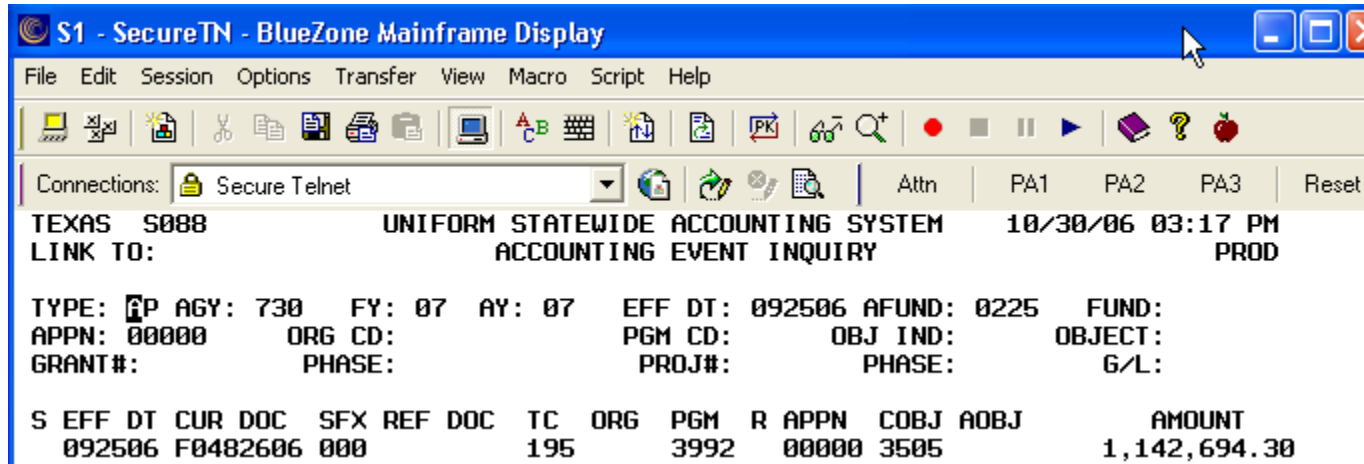
1. Complete the direct deposit form and email it to the University of Houston Treasury - Business Unit 00730

Agency Number: 50037/730
Agency Contact: Raquel Scarone
Phone #: (713) 743-8724

<u>Code Number</u>	<u>Amount</u>
<u>0001</u>	\$4,603,915.18
<u>0002</u>	
<u>0003</u>	
<u>0004</u>	
<u>0005</u>	
<u>0006</u>	
<u>0007</u>	
<u>0008</u>	
<u>0009</u>	
<u>0010</u>	
<u>0011</u>	

The University of Houston Treasury will remit the funds from the local bank to the state bank.

- The direct deposit is up-loaded into USAS and can be retrieved from screen 88 - Agency 730



LDT: Vernon's Texas Codes, Education Code, Chapter 51.008(b)

- PS entry is recorded using the same document number used in USAS and adding the ST prefix. The entry is recorded by General Accounting transferring the revenue from fund code 1054 to fund code 1065 and and the cash from the local bank to the state bank.

Follow the paty below to see the PS entries to transfer the cash from the local bank to the state bank - Business Unit 00730

https://my.uh.edu:9980/psc/fsprd/EMPLOYEE/ERP/s/WEBLIB_UHS_GL.UHS_GL_ENTRY_DTL.FieldFormula.IScript_JrnIEntryDetail?BUSINESS_UNIT=00730&JOURNAL_DATE=2006-10-11&JOURNAL_ID=STF0482606&UNPOST_SEQ=0

B) For the set-aside tuition revenues, the Comptroller's requires depositing the Law Tuition set-aside and the B-ON-TIME at the time we remit the tuition and fees revenues when those funds are available. The entries in PS and USAS are as follows:

The steps to remit the funds to the state are as follows:

1. Complete the direct deposit form and email it to the University of Houston Treasury - Business Unit 00730

Agency Number:	50037/730
Agency Contact:	Raquel Scarone
Phone #:	(713) 743-8724

<u>Code Number</u>	<u>Amount</u>
<u>0001</u>	\$203,419.59
<u>0002</u>	\$113.87
<u>0003</u>	\$113,989.56
<u>0004</u>	
<u>0005</u>	
<u>0006</u>	
<u>0007</u>	
<u>0008</u>	
<u>0009</u>	
<u>0010</u>	
<u>0011</u>	

The University of Houston Treasury will remit the funds from the local bank to the state bank.

2. The direct deposit is up-loaded into USAS and can be retrieved from screen 88 - Agency 730

For appropriation 00000 and fund **0225 (Tuition & Fees and Law tuition set aside)**

TEXAS S088	UNIFORM STATEWIDE ACCOUNTING SYSTEM		01/04/06 04:43 PM				
LINK TO:	ACCOUNTING EVENT INQUIRY	PROD					
TYPE: AP AGY: 730 FY: 06 AY: 06 EFF DT: 03/02/06 AFUND: 0225 FUND: APPN: 00000							
ORG CD:	PGM CD:	OBJ IND:	OBJECT:				
GRANT#:	PHASE:	PROJ#:	PHASE:	G/L:			
S EFF DT CUR DOC SFX REF DOC TC ORG PGM R APPN COBJ AOBJ AMOUNT							
030206	F0464939	001	195	3992	00000	3765	203,419.59
030206	F0464939	002	195	3992	00000	3686	113.87

For appropriation 00000 and fund **5103 (B_On_Time)**

TEXAS S088	UNIFORM STATEWIDE ACCOUNTING SYSTEM		01/04/06 04:43 PM				
LINK TO:	ACCOUNTING EVENT INQUIRY	PROD					
TYPE: AP AGY: 730 FY: 06 AY: 06 EFF DT: 06/16/06 AFUND: 5103 FUND: APPN: 00000							
ORG CD:	PGM CD:	OBJ IND:	OBJECT:				
GRANT#:	PHASE:	PROJ#:	PHASE:	G/L:			
S EFF DT CUR DOC SFX REF DOC TC ORG PGM R APPN COBJ AOBJ AMOUNT							
061606	F0474083	000	195	3992	00000	3691	113,989.56

LDT: Vernon's Texas Codes, Education Code, Chapter 51.008(b)

3. PS entry is recorded using the same document number used in USAS and adding the ST prefix.

PS entries for the deposit of tuition and fees revenue and Law set aside - Business Unit 00730

	Header BU: 00730	University of Houston System	Run Date: 09/14/2006
	Fiscal Year: 2006	JOURNAL ENTRY DETAIL	Run Time: 02:51:20
	Acctg Period: 7		

Journal ID: STF0464939

Date: 03/08/2006

Source: ACS

Header Ref: F0464939

Description: (T5) Tuition & Fees # 8 with 1% set aside for Law Tuition collected as of February 27, 2006. (Spring 2006, FY06).

Reversal: None **Ledger Group:** ACTUALS

Reversal Date: **Created By:** PEREZI2

Budget Adjust Type: Actuals **Post Date:** 03/08/2006

Edit / Hdr Status: Posted **BCM Status:** Valid

BCM Bypass: N

Line #	Account	Line BU	Fund	Deptld	Prog	Bdgt Ref.	Project	Line Ref	Chart 1	Line Description	Amount
1	10510	00730	BANK			EP2006				Tuition & fees Spring 2006	-203,419.59
2	10500	00730	1065			EP2006				Tuition & fees Spring 2006	203,419.59
3	10510	00730	BANK			EP2006				1% Law Tuition (Tuition # 8)	-113.87
4	10500	00730	1065			EP2006				1% Law Tuition (Tuition # 8)	113.87
5	10100	00730	BANK			EP2006				CLAIM ON CASH	203,533.46
6	10100	00730	1065			EP2006				CLAIM ON CASH	-203,533.46

Totals for Journal: STF0464939

Total Lines: 6

Total Base Debits: 407,066.92

Total Base Credits: 407,066.92

Note: Starting FY07, General Accounting will be adding the transactions for the tuition revenue and remissions and exemptions.

PS entries for the deposit B-On-Time set aside - Business Unit 00730



Header BU: 00730
Fiscal Year: 2006
Acctg Period: 10

University of Houston System
JOURNAL ENTRY DETAIL

Run Date: 09/14/2006
Run Time: 02:03:30

Journal ID: STF0474083 **Reversal:** None **Ledger Group:** ACTUALS
Date: 06/20/2006 **Reversal Date:** **Created By:** NGUYENTB
Source: ACS **Budget Adjust:** Actuals **Post Date:** 06/20/2006
Header Ref: F0474083 **Type:** **BCM Status:** Valid
 Edit / Hdr: Posted **BCM Bypass:** N
 Status: **Description:** B5 - B-on-time activity from 5/1/06 thru 5/31/06, Summer 2006. Ref. # STT0161384.

Line #	Account	Line BU	Fund	DeptIdProg	Bdgt Ref.	Project	Line Ref	Chart.1	Line Description	Amount
1	40112	00730	2064	H0264 H2620	BP2006	NA			B5 - B-on-time May 2006	113,989.56
2	53864	00730	1065	H0600 F1651	BP2006	NA			B5 - B-on-time May 2006	-113,989.56
3	10500	00730	1065		BP2006				B5 - B-on-time May 2006	113,989.56
4	10510	00730	BANK		BP2006				B5 - B-on-time May 2006	-113,989.56
5	10100	00730	2064		BP2006				CLAIM ON CASH	-113,989.56
6	10100	00730	BANK		BP2006				CLAIM ON CASH	113,989.56

Totals for Journal: STF0474083 Total Lines: 6 Total Base Debits: 341,968.68 Total Base Credits: 341,968.68

Note: Starting FY07, General Accounting will be adding the transactions for the tuition revenue that are related to the B-On-Time.

4. Write a Journal Entry in PS to transfer-out to THECB the set-asides tuition revenue funds

In USAS, check screen 49A to confirm that the deposits have been recorded into appropriation 00000, appropriated fund 0225, and COBJ 3686 for the Law Tuition set aside; and appropriation 00000, appropriated fund 5103, and COBJ 3691 for the B_On_Time set aside.

Winsock 3270 Telnet - MVS1.CPA.STATE.TX.US

Connect: Close Exit Edit Print Screen Setup Help

TEXAS S049 UNIFORM STATEWIDE ACCOUNTING SYSTEM 02/07/05 01:57 PM
 LINK TO: APPROPRIATION/OBJECT DETAIL INQUIRY PROD

AGY: 730 FY: 05 AY: 05 APPN: 00000 APPD FUND: 0225 REU/EXP: R

APPROP FUND	COMPT OBJECT	ADJ BY OBJECT	REVENUE	UNBUDGETED REVENUE
0225	3505		.00	48,302,806.00
	3517		.00	12.50-
	3686		.00	60,716.00-
	3688		.00	.00-
	3691		.00	495,092.04-
	3765		.00	1,082,428.16-
	3777		.00	108.05-
	3851		.00	142,010.23-
TOTAL REU			.00	50,083,172.98-

NO MORE RECORDS FOR THIS KEY

F1-HELP F3-END F4-INTERRUPT F7-BACKWARD F8-FORWARD F9-EXPENDITURE

NUM 13:57:46 IBM-3278-2

Clear Erase EOF New Line PA1 PA2 PA3

Winsock 3270 Telnet - MVS1.CPA.STATE.TX.US

Connect: Close Exit Edit Print Screen Setup Help

TEXAS S049 UNIFORM STATEWIDE ACCOUNTING SYSTEM 01/06/06 11:24 AM
 LINK TO: APPROPRIATION/OBJECT DETAIL INQUIRY PROD

AGY: 730 FY: 06 AY: 06 APPN: 00000 APPD FUND: 5103 REU/EXP: R

APPROP FUND	COMPT OBJECT	ADJ BY OBJECT	REVENUE	UNBUDGETED REVENUE
5103	3691		.00	537,107.52
TOTAL REU			.00	537,107.52-

NO MORE RECORDS FOR THIS KEY

F1-HELP F3-END F4-INTERRUPT F7-BACKWARD F8-FORWARD F9-EXPENDITURE

NUM 11:24:29 IBM-3278-2

Clear Erase EOF New Line PA1 PA2 PA3


PS entries to transfer-out the set-asides to THECB - Business Unit 00730

	Header BU: 00730	University of Houston System	Run Date: 09/14/2006
	Fiscal Year: 2006	JOURNAL ENTRY DETAIL	Run Time: 02:31:33
	Acctg Period: 10		

Journal ID: STT0161384 **Reversal:** None **Ledger Group:** ACTUALS
Date: 06/20/2006 **Reversal Date:** **Created By:** NGUYENTB
Source: ACS **Budget Adjust Type:** Actuals **Post Date:** 06/20/2006
Header Ref: T0161384 **Edit / Hdr Status:** Posted **BCM Status:** Valid
Description: B5 - B-on-time activity for May, from 5/1/06 thru 5/31/06, Summer 2006 transfer to THECB. Ref. # STF0474083. **BCM Bypass:** N

Line #	Account	Line BU	Fund	DeptId	Prog	Bdgt Ref.	Project	Line Ref	Chart.1	Line Description	Amount
1	53864	00730	1065	H0600	F1651	BP2006	NA			B5-B-on-time TRF to THECB	113,989.56
2	10500	00730	1065			BP2006				B5-B-on-time TRF to THECB	-113,989.56

Totals for Journal: STT0161384 **Total Lines:** 2 **Total Base Debits:** 113,989.56 **Total Base Credits:** 113,989.56

	Header BU: 00730	University of Houston System	Run Date: 09/14/2006
	Fiscal Year: 2006	JOURNAL ENTRY DETAIL	Run Time: 02:45:19
	Acctg Period: 8		

Journal ID: STT0161287 **Reversal:** None **Ledger Group:** ACTUALS
Date: 04/13/2006 **Reversal Date:** **Created By:** PEREZIJ2
Source: ACS **Budget Adjust Type:** Actuals **Post Date:** 04/13/2006
Header Ref: T0161287 **Edit / Hdr Status:** Posted **BCM Status:** Valid
Description: (T5) 1% set aside for Law Tuition transfer to the Coordinating Board, collected as of February 27, 2006 (Tuition # 7, Spring 2006, FY06 Ref. #STF0464939) **BCM Bypass:** N

Line #	Account	Line BU	Fund	DeptId	Prog	Bdgt Ref.	Project	Line Ref	Chart.1	Line Description	Amount
1	53865	00730	1065	H0600	F1651	BP2006	NA			Law Tuition set aside funds	113.87
2	10500	00730	1065			BP2006				Law Tuition set aside funds	-113.87
3	53865	00730	1054	H0600	F1651	BP2006	NA			Law Tuition set aside funds	-113.87
4	53865	00730	1054	H0264	H2793	BP2006	NA			Law Tuition set aside funds	113.87

Totals for Journal: STT0161287 **Total Lines:** 4 **Total Base Debits:** 227.74 **Total Base Credits:** 227.74

5. Enter transfer-out in USAS for the set-aside funds using the RTIs provided by the Comptroller

USAS entries to transfer-out the set-aside funds to THECB - Agency 730

<u>Form</u>	<u>Batch Type</u>	<u>Edit Mode</u>	<u>Ref Doc#</u>			<u>Short Description</u>				<u>Doc Type</u>			
Transfer	Type 4	2	F0474083			Tuition Set Asides				T			
<u>Unit</u>	<u>Curr Doc Num</u>	<u>Batch date</u>	<u>Comptroller Obj</u>	<u>Approp Num</u>	<u>Fund</u>	<u>Appropriat Yr</u>	<u>Fiscal Year</u>	<u>Transaction Cd</u>	<u>Sum Trans Amt</u>	<u>Ref Doc Num</u>	<u>HX Per</u>	<u>Reverse</u>	<u>PCA</u>
00730	T0161172	2004-01-27	7972	00000	0225	04	04	475	228.00	F0458515	6		03992
00730	T0161384	2006-20-06	7972	00000	5103	04	04	475	113,989.56	F0474083	10		03992

LDT: FPP A.040 Processing Requirements for Various Tuition Set-Aside Funds

[Return to Table of Contents](#)

Chapter 2

Texas Higher Education Coordinating Board programs,

and

Higher Education Assistance Funds (HEAF)

ATP (Advance Technology Program) and ARP (Advance Research Program) - A1

The ATP and ARP programs are classified as a State Grant Pass-Through (sub-recipient) because they have the following characteristics:

- a. The paying/grantor agency (Texas Higher Education Coordinating Board - THECB) has received an appropriation with the authority to grant that money to another agency.
- b. The receiving agency was granted the dollars based on meeting specific qualifications.
- c. The paying/grantor do not directly receive any consideration or benefit in exchange for the funds.

These programs have UB (un-expended balance) authority for any un-expended balance at year-end. This means that the unexpended balance that has not been accrued or encumbered can be rolled-forward into the following appropriation year.

The legal citation describing how funds are appropriated and distributed is below:

Sec. 6.27. Grants.

- (a) Funds appropriated by this Act for grants of money to be made by state agencies, including the agencies in the legislative branch, are appropriated for the statutory purposes as the grantor agency may specify. A state agency shall distribute grants on a reimbursement or as needed basis unless otherwise provided by statute or otherwise determined by the grantor agency to be necessary for the purposes of the grant.
- (b) Funds appropriated by this Act for grants to be made by a state agency for a particular fiscal year may be distributed in subsequent fiscal years so long as the grant has been awarded and treated as a binding encumbrance by the grantor agency prior to the end of the appropriation year of the funds appropriated for grant purposes. Distribution of the grant funds is subject to § 403.071, Government Code.

The ATP and ARP programs are also classified as State Grant Pass-Through Revenue Operating which uses COBJ 3842, because the grant finances a program that the university would not normally undertake. For all other State Pass-Through programs the university decides between Revenue Operating (COBJ 3842) or Revenue Non-Operating (COBJ 3725).

Once the University determines the classification of each program, contact your Appropriation Control Office (ACO) to make sure all of the appropriate USAS screens are updated with the correct COBJs.

The transactions that we have for the ATP and ARP programs are payroll and state voucher payments and they are processed by using the payroll and AP system.

The manual entries that are completed in the State Accounting Department are:

1. Return unused funds,
2. Roll-forward,
3. Budget load.

- To process a **refund (return un-used funds)**, a payment transaction needs to be entered in USAS using TC 272, COBJ 3842, the Coordinating Board Vendor ID, document type "T" and RTI number provided by the Coordinating Board. The cost center to use in PS will vary depending on the project for which the funds are being returned.

USAS entry to return unused funds during FY 04 – AGY 730

Unit	Curr Doc Num	Batch date	Comptroller Obj	Approp Num	Fund	Appropriat Yr	Fiscal Year	Transaction Cd	Sum Trans Amt	Ref Doc Num	HX Per	Reverse	PCA
00730	T0161798	2003-10-01	3842	13120	0001	03	04	272	1,282.60	T0161798	2		03980
00730	T0161798	2003-10-01	3842	13121	0001	03	04	272	2.00	T0161798	2		03980

RTI#
See Coordinating Board List

PS entry to return un-used funds – BU 00730

	Header BU: 00730	University of Houston System JOURNAL ENTRY DETAIL	Run Date: 09/14/2006
	Fiscal Year: 2004		Run Time: 04:04:06
	Acctg Period: 2		

Journal ID: STT0161798	Reversal: None	Ledger Group: ACTUALS
Date: 10/01/2003	Reversal Date:	Created By: TRANK
Source: ACS	Budget Adjust Type: Actuals	Post Date: 10/14/2003
Header Ref: T0161798	Edit / Hdr Status: Posted	BCM Status: Valid
Description: Return unused portion to the Coordinating Board for ATP & ARP		BCM Bypass: N

Line #	Account	Line BU	Fund	DeptId	Prog	Bdgt Ref.	Project	Line Ref	Chart.1	Line Description	Amount
1	42402	00730	1087	H0119	B0019	BP2003	G087622			ADV TECH PROGRAM	2.00
2	42403	00730	1086	H0068	B0018	BP2003	G087631			ADV RES PROGRAM	9.61
3	42403	00730	1086	H0107	B0018	BP2003	G087634			ADV RES PROGRAM	1,048.99
4	42403	00730	1086	H0247	B0018	BP2003	G087625			ADV RES PROGRAM	224.00
5	10500	00730	1086			BP2003				STATE BANK	-1,282.60
6	10500	00730	1087			BP2003				STATE BANK	-2.00

Totals for Journal: STT0161798 **Total Lines:** 6 **Total Base Debits:** 1,284.60 **Total Base Credits:** 1,284.60


Note: Fund codes 1086 and 1087 are for the 2002-2003 ARP and ATP programs respectively. For 2004-2005, the fund code for ATP is 1098. For 2006-2007, the fund code for ARP is 1100. We have not been awarded funds for ATP for FY06-07.

2. To process the **roll-forward** of funds (i.e. unused funds in AY03 to roll-forward to AY04), use the journal voucher document, batch type 8 and edit more 2. We are able to roll-forward the funds because ATP and ARP are considered grants and the legal site is HB1,80th Leg,RS,ART IX, Sec 17.04, page 72. **Roll-forward only the portion that has not been encumbered.**

USAS entry to Roll-Forward funds – AGY 730

Unit	Curr Doc Num	Batch date	Comptroller Obj	Approp Num	Fund	Appropriat Yr	Fiscal Year	Transaction Cd	Sum Trans Amt	Ref Doc Num	HX Per	Reverse	PCA
00730	J0161013	2003-09-10	3975	13120	0001	03	04	406	995,026.81		1		03980
00730	J0161013	2003-09-10	3975	13120	0001	04	04	405	995,026.81		1		03980

PS entry to Roll-Forward funds – BU 00730

	Header BU: 00730	University of Houston System	Run Date: 09/14/2006
	Fiscal Year: 2004	JOURNAL ENTRY DETAIL	Run Time: 04:08:18
	Acctg Period: 1		

Journal ID: STJ0161013	Reversal: None	Ledger Group: ACTUALS
Date: 09/10/2003	Reversal Date:	Created By: NGUYENTB
Source: ACS	Budget Adjust Type: Actuals	Post Date: 09/11/2003
Header Ref: J0161013	Edit / Hdr Status: Posted	BCM Status: Valid
Description: Rollforward from AY 02 to AY 03 for ARP, 13120, 0001.		BCM Bypass: N

Line #	Account	Line BU	Fund	DeptId	Prog	Bdgt Ref.	Project	Line Ref	Chart 1	Line Description	Amount
1	10500	00730	1086			BP2003				STATE BANK	-995,026.81
2	10500	00730	1086			BP2004				STATE BANK	995,026.81

Totals for Journal: STJ0161013 **Total Lines:** 2 **Total Base Debits:** 995,026.81 **Total Base Credits:** 995,026.81

3. To post the revenue given by the Coordinating Board follow the directions on the [Budget Load Section](#).

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Development Education Program - D0

Development Education at Public Higher Education institutions are academic courses that can be placed into two broad categories: college-level credit courses and developmental education courses. In some cases developmental courses simply provide an orientation to campus facilities and programs (i.e. overview of campus library holdings, explains check-out procedures, and describe inter-library loan and other special services). Some institutions address personal development problems common to many low-achieving students with courses as “Study Skills” and “Time Management”. However, most developmental education courses address deficiencies in students’ academic preparation for college.

Most developmental education offered by universities and community and technical colleges are semester-length courses included in the institution’s regular course offerings. Credits earned for these courses may not be used for either a baccalaureate degree or an associate degree. The institutions charge tuition at the usual rates and receive funding for course-based developmental education through the funding formulas.

In Texas, Developmental education is strongly linked to the Texas Academic Skills Program (TASP). In 1987, the 70th Texas Legislature passed legislation which created the program. The TASP identifies students who need to improve their skills and mandates developmental instruction for them. Many students who previously would have foregone developmental classes are now required to take them. The amount of developmental education offered increased, both at universities and two-year institutions, after the TASP was established. Those increased levels of developmental education have continued. The allocation that the Coordinating Board makes to each institution for each fiscal year will be based on the number of students who successfully complete developmental education during the previous fiscal year.

Development Education Program Funds appropriated for developmental programs need to be expended only for those costs associated with the operation of the developmental education program including instruction, tutorial, peer counseling, evaluation, retraining of faculty, and related costs for administration of the program. The funds can not be used for the recruitment of students.

The legal citation given more description of the program is below:

9. Texas Success Initiative.

- a. Developmental Education Coursework. Funds appropriated for developmental courses under Education Code § 51.3062, shall be expended only for those costs associated with providing developmental education courses including instruction, tutorial, evaluation, retraining of faculty, and other related costs. The funds shall not be used for the recruitment of students.
- b. Intent Concerning Developmental Needs. It is the intent of the Legislature that all affected institutions of public higher education fully address developmental needs identified by the institutions through the Texas Success Initiative with appropriations made in this Act for the Developmental Education coursework and other available institutional funds.

A781-Conf-3-B

III-46

May 24, 2007

We have not received any funding for this program since FY08 or FY09. The entries for the Budget Load are in the Budget Load section. The payments are processed using the payroll system or by issuing a state voucher. Any unused funds need to be returned to the THECB. The entries to return the funds are as follows:

USAS entry to return the un-used portion of funds (refund of Pass Thru – AGY 730)

Batch Type Edit Mode


<u>Batch Type</u>		<u>Edit Mode</u>											
Type 2		1											
<u>Unit</u>	<u>Curr Doc Num</u>	<u>Batch date</u>	<u>Comptroller Obj</u>	<u>Approp Num</u>	<u>Fund</u>	<u>Appropriat Yr</u>	<u>Fiscal Year</u>	<u>Transaction Cd</u>	<u>Sum Trans Amt</u>	<u>Ref Doc Num</u>	<u>HX Per</u>	<u>Reverse</u>	<u>PCA</u>
00730	T0161176	2004-01-29	3842	13024	0001	03	04	272	28,607.02	T0161176	7		03980

RTI #

THECB list

LDT: HB1,80th Leg,RS,ART IX, Sec 17.04

PS entry to return the unused funds – BU 00730

	Header BU: 00730	University of Houston System	Run Date: 09/14/2006
	Fiscal Year: 2004	JOURNAL ENTRY DETAIL	Run Time: 04:11:12
	Acctg Period: 5		

Journal ID: STT0161176

Date: 01/28/2004

Source: ACS

Header Ref: T0161176

Description: Return to the Coordinating Board from unexpended Developmental Education program, 13047, AY 03.

Reversal: None **Ledger Group:** ACTUALS

Reversal Date: **Created By:** NGUYENTB

Budget Adjust Type: Actuals **Post Date:** 01/29/2004

Edit / Hdr Status: Posted **BCM Status:** Valid

BCM Bypass: N

Line #	Account	Line BU	Fund	DeptId	Prog	Bdgt Ref.	Project	Line Ref	Chart 1	Line Description	Amount
1	36100	00730	1018	H0600	A1972	BP2003	NA			OTHER FUND DEDUCTS	28,607.02
2	10500	00730	1018			BP2003				STATE BANK	-28,607.02

Totals for Journal: STT0161176

Total Lines: 2

Total Base Debits: 28,607.02

Total Base Credits: 28,607.02

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Fifth Year Accounting Scholarship - F2

Source/Allocation of Funds

Funds are generated through additional fees paid by Texas CPAs when they renew their licenses. 5% of the funds appropriated for the Fifth-Year Program are set aside for applicants from community/junior colleges.

Purpose

The purpose of the Fifth-Year Accounting Student Scholarship Program is to promote the professional and educational needs of the state; increase the number of highly trained and educated professional accountants available to serve the residents of this state; improve the state's business environment and encourage economic development and financial stability; and identify, recognize and support outstanding scholars who plan to pursue careers in accounting.

Eligible Institutions

An eligible institution of higher education may be any public institution as defined in Texas Education Code, Section 61.003(8) or any nonprofit, independent institution approved by the board under Texas Education Code, Section 61.222.

Eligible Students

- (a) To receive funds, a student must
 - (1) meet the general eligibility requirements of this chapter;
 - (2) have completed at least 120 credit hours of college work, including at least 15 hours of accounting, and
 - i. sign a written statement confirming his/her intent to take the written examination conducted by the Texas State Board of Public Accountancy for the purpose of granting a certificate of "certified public accountant". Beginning with fall 1997 awards, the student must confirm he or she has not yet taken the CPA examination and does not intend to take the examination prior to May 1998. The student's cumulative grade point average, as determined by the institution, must be equal to or greater than the grade point average required by the institution for graduation.
- (b) In selecting recipients the program officer shall consider at a minimum the following factors relating to each applicant:
 - (1) financial need;
 - (2) scholastic ability and performance as measured by the student's cumulative college grade point average as determined by the institution in which the student is enrolled; and

(3) Texas residency.

Award Amounts

No individual may receive an aggregate total of more than \$3,000 through the program. The maximum annual award for a student through this program is the lesser of an amount equal to the student's financial need and the program maximum of \$3,000 less any amount received in the past.

Funding

Funds awarded through the program may not exceed the amount appropriated for that purpose, plus any gifts, grants and donations of real or personal property from any entity, subject to limitations or conditions set by law, for the purposes of this subchapter.

Allocations and Reallocations

The board will survey eligible institutions on an annual basis regarding the number of persons receiving degrees in accounting and will use that information as a basis of allocating funds among institutions.

(1) Award Procedures -- Public Universities and Technical Colleges. Funds allocated to each institution will be transferred to a cost center at the State Comptroller's Office, to be drawn down by the institution as needed to cover local awards. Funds not drawn down by deadlines established by the board will be available for reallocation to other institutions needing additional funds.

Award Procedures -- Independent Institutions and Public Community Colleges. Funds allocated to each institution will be accessed through the board. Program Officers will submit applications for eligible students to the board, which will issue state warrants to the students in accordance with disbursement schedules on the applications. Funds not encumbered by deadlines established by the board will be available for reallocation to other institutions needing additional funds.

Disbursements

A minimum of one disbursement per semester will be required for all awards.

PS state voucher issue according to the award procedure mentioned above to draw down the funds by our institution – BU 00730

Voucher Coversheet

Business Unit: 00730
Voucher ID: 00624014

PO ID:

Vendor ID: 0000026780
Name: UNIV OF HOUSTON
Address: 1
 4800 Calhoun Rd
 Houston TX 77004-2610
 USA

Invoice ID: REIMB SCHOLARSHIPS 5TH YR ACCT

Contract ID:

Invoice Receipt Date: 04/10/2006

Invoice Date: 04/10/2006

Goods Receipt Date: 04/10/2006

Acceptance Date: 04/10/2006

PCC: 8
Bank: STATE
Scheduled Due Date: 04/10/2006
Gross Amount: \$33150.00

Old Voucher Comments:

New Voucher Comments: Reimbursement for Fifth-Year Accounts Scholarship paid from local funds for Fall and Spring 2006.

Payment Comments: Please deposit the warrant into account 55302, 2075/H0213/H0237/NA. (FRS account #222035-7060). Do not combine check with any other checks. Return warrant to Paula Kelleher, Treasurer Office. Please call Kim Tran at 3-9083 to pick up the deposit.

Handling: SH
Budget Check: Valid Budget Check

Source:

Acct./Desc.	Fund	Dept.	Prog.	Bud. Ref.	Proj.	Chartfield 1	Amount	Description
55302 sch-qualified-tuit/fees/books/	1012	H0213	H2536	BP2006	NA		33,150.00	REALL SCHOLARSHIP [S]

HEAF Appropriation 13047 UH - H0


The HEAF appropriation is set up under the Comptroller (AGY 902) like some of the benefits (i.e. OASI). In the case of HEAF, the funding is distributed to each of the eligible higher education institutions at the beginning of the year. This appropriation has UB authority so any unused fund that has not been encumbered or accrued can be roll-forwarded to the following year. Reimbursement from the state and payments is through the payroll and AP systems.

1. To process the **roll-forward** of funds (i.e. unused funds in AY03 to roll-forward to AY04), use document type B, batch type 1 and edit more 1.

Roll-Forward funds in USAS

Unit	HX Fiscal Yr	HX Per	Transaction Cd	Appr op Num	Fund	PCA	Compt roller Obj	Doc Date	Curr Doc Num	Ref Doc Num	Trans Amt	Fiscal Year	Appro priat Yr	Re ver se	Fiscal Month	Batch Numb er
00730	2005	2	040	13047	0001	03980	7000	10/13/04	B0161071	B0161071	23,947,166.09	05	04		02	071
00730	2005	2	042	13047	0001	03980	7000	10/13/04	B0161071	B0161071	12,947,166.09	05	05		02	071

PS entry to Roll-Forward funds – BU 00730

	Header BU: 00730	University of Houston System	Run Date: 09/15/2006
	Fiscal Year: 2005	JOURNAL ENTRY DETAIL	Run Time: 12:14:39
	Acctg Period: 2		

Journal ID: STB0161071	Reversal: None	Ledger Group: ACTUALS
Date: 10/13/2004	Reversal Date:	Created By: NGUYENTB
Source: ACS	Budget Adjust Type: Actuals	Post Date: 10/13/2004
Header Ref: B0161071	Edit / Hdr Status: Posted	BCM Status: Valid
Description: (R6) Heaf rollforward from AY 04 to AY 05, 13047, 0001.		BCM Bypass: N

Line #	Account	Line BU	Fund	DeptId	Prog	Bdgt Ref.	Project	Line Ref	Chart 1	Line Description	Amount
1	10500	00730	1008			BP2004				Heaf - Rollforward to AY 05	-23,947,166.09
2	10500	00730	1008			BP2005				Heaf - Rollforward to AY 05	23,947,166.09

Totals for Journal: STB0161071 **Total Lines:** 2 **Total Base Debits:** 23,947,166.09 **Total Base Credits:** 23,947,166.09

LDT: HB1, 80th Leg., R.S., Article III p. 55 [Return to Table of Contents](#)

License Plate Scholarship - L1

Funds are deposited by the Department of Transportation into the State Treasury AGY 783 for purchase of a license plate for the amount of \$25. Each university provides TxDot with a coding block to deposit the funds. There used to be a minimum number of license plates already ordered before they are produced. With one plate and one account the Department of Transportation can not tell which campus has the sales, and the smaller campuses may not qualify for their own plate. The University of Houston System went with a single design for all campuses in order to attain the deposit of sales. The System Office needs to decide how to distribute the funds among the campuses. The funds are allocated to each campus according to the number of students. Those funds are used to dispense scholarships to eligible students through out the campuses. The License Plate appropriation number for FY07 is 29346 and the appropriated fund is 5015.

The contact person in the Department of Transportation is Brad Gatlin at (512) 936-2701 (Bgatlin@dot.state.tx.us).


The appropriation number for the License Plate scholarship program for AY02 and AY03 was 27320; for AY04 and FY05 the appropriation number was 28347; and for FY06 and FY07 the appropriation number is 29346.

The appropriation has UB authority so unused funds can be roll-forwarded into future years. To manage those funds the following procedures are followed:

1. Roll-forward the funds to the following year
2. Record the deposit of funds in PS
3. Allocate the funds to UH components
4. Adjustment budget to Cash in USAS

1. Roll forward balance to the next year. For example: from AY02 to AY03.

PS entries ro roll-forward the funds to the following year – BU 00783

	Header BU:	00783	University of Houston System	Run Date:	09/15/2006
	Fiscal Year:	2007	JOURNAL ENTRY DETAIL	Run Time:	12:24:49
	Acctg Period:	1			

Journal ID: STJ0042002	Reversal: None	Ledger Group: ACTUALS
Date: 09/12/2006	Reversal Date:	Created By: NGUYENTB
Source: ACS	Budget Adjust Type: Actuals	Post Date: 09/12/2006
Header Ref: J0042002	Edit / Hdr Status: Posted	BCM Status: Valid
Description: R6 - Rollforward from AY 06 to AY 07 for License Plate Program, 29346, 5015.		BCM Bypass: N

Line #	Account	Line BU	Fund	DeptId	Prog	Bdgt Ref.	Project	Line Ref	Chart 1	Line Description	Amount
1	10500	00783	1020			BP2006				R6 Rollfwd License AY06 to 07	-44.00
2	10500	00783	1020			BP2007				R6 Rollfwd License AY06 to 07	44.00
3	10100	00783	1020			BP2006				CLAIM ON CASH	44.00
4	10100	00783	1020			BP2007				CLAIM ON CASH	-44.00

Totals for Journal: STJ0042002 Total Lines: 4 Total Base Debits: 88.00 Total Base Credits: 88.00

USAS entries to roll-forward the funds to the following year – AGY 783

Unit	Curr Doc Num	Batch date	Comptroller Obj	Appr op Num	Fund	App riat Yr	Fis cal Ye ar	Trans action Cd	Sum Trans Amt	Ref Doc Num	HX Per	Re ver se	PCA
00783	J0042002	2006-09-12	3975	29346	5015	06	07	406	44.00	J0042002	1		03980
00783	J0042002	2006-09-12	3975	29346	5015	07	07	405	44.00	J0042002	1		03980

Batch Type: 8 Edit Mode: 2

LDT: HB1, 80TH LEG., R.S., ART. III p. 228, SECTION 41

Sec. 41. License Plate Scholarship Program. In addition to educational and general funds amounts appropriated by this Act, available balances and the portion of fees deposited in the state treasury during the biennium ending August 31, 2007, to the credit of the general academic institutions as provided by VTCA, Transportation Code § 504.615, is appropriated for that period to the general academic teaching institution for which it was credited for the purpose of providing scholarships for students who demonstrate a need for financial assistance.


AS03-Conf-3-D

III-228

May 24, 2007

2. Deposits of funds made in USAS in AGY 783 on a monthly basis

PS entries to record the License Plate deposits - Business Unit 00783

	Header BU: 00783	University of Houston System	Run Date: 09/15/2006
	Fiscal Year: 2006	JOURNAL ENTRY DETAIL	Run Time: 12:30:57
	Acctg Period: 998		

Journal ID: STJ0042024	Reversal: None	Ledger Group: ACTUALS
Date: 08/31/2006	Reversal Date:	Created By: NGUYENTB
Source: ACS	Budget Adjust Type: Actuals	Post Date: 09/12/2006
Header Ref: J0042024	Edit / Hdr Status: Posted	BCM Status: Valid
Description: (L1) August 2006 License Plate Scholarship deposits.		BCM Bypass: N

Line #	Account	Line BU	Fund	DeptId	Prog	Bdgt Ref	Project	Line Ref	Chart 1	Line Description	Amount
1	42200	00783	1020	S0027	F0982	EP2006	NA			Aug 06 License Plate deposits	-924.00
2	10500	00783	1020			EP2006				Aug 06 License Plate deposits	924.00

Totals for Journal: STJ0042024 Total Lines: 2 Total Base Debits: 924.00 Total Base Credits: 924.00

Note: The document number for all deposits recorded in PS will be always STJ0042024. We need to match the USAS entries to the PS entries and by using the same document number in PS it facilitates the system analyst to match the transactions automatically.

3. Allocate the funds to UH components

FY200X STUDENT HEAD COUNT FOR UH CAMPUSES

	<u>FALL 03</u>	<u>SPRING 04</u>	(Fall + Spring)/2 <u>FY04 AVERAGE</u>
UH CENTRAL	35,066	33,499	34,283
UH CLEAR LAKE	7,776	7,539	7,658
UH DOWNTOWN	10,974	10,404	10,689
UH VICTORIA	2,411	3,349	2,380
			55,009


Call each campus' records or institutional reporting department for student head count.

UH Central	Josh Currie	(713) 743-0642	jacurrie@uh.edu
UH Clear Lake	Simone Tiu	(281) 283-3008	TiuSim@uhcl.edu
UH Downtown	Gloria Stewart	(713) 221-8269	gs@dt.uh.edu
UH Victoria	Trydy Wortham	(361) 570-4110	worthamt@uhv.edu

License Plate Scholarship Revenue Allocation Based On Head Count

Campus	Enrollment FY 2002 Average	% of Total Enrollment	Amount Allocated
System (783)			9,724.00
Houston (730)	34,283	62.32%	6,060.00
Clear Lake (759)	7,658	13.92%	1,354.00
Downtown (784)	10,689	19.43%	1,890.00
Victoria (765)	2,380	4.33%	420.00
Totals	55,009	100.00%	9,724.00

PS entries for the License Plate Allocation of funds to UH components - Business Unit 00783

	Header BU: 00783	University of Houston System	Run Date: 09/15/2006
	Fiscal Year: 2006	JOURNAL ENTRY DETAIL	Run Time: 12:29:20
	Acctg Period: 12		

Journal ID: STJ0042100

Date: 08/30/2006

Source: ACS

Header Ref: J0042100

Description: L1 - Allocation of License Plate Scholarship from UH-System to various campuses - 4th quarter as August 30, 2006.

Reversal: None **Ledger Group:** ACTUALS

Reversal Date: **Created By:** NGUYENTB

Budget Adjust Type: Actuals **Post Date:** 08/31/2006

Edit / Hdr Status: Posted **BCM Status:** Valid

BCM Bypass: N

Line #	Account	Line BU	Fund	DeptId	Prog	Bdgt Ref.	Project	Line Ref	Chart 1	Line Description	Amount
1	42200	00783	1020	S0027	F0982	BP2006	NA			L1-UH-4th Qtr-Alloc License P1	1,598.00
2	42200	00783	1020	S0027	F0982	BP2006	NA			L1-CL-4th Qtr-Alloc License P1	402.00
3	42200	00783	1020	S0027	F0982	BP2006	NA			L1-D-4th Qtr-Alloc License P1	581.00
4	42200	00783	1020	S0027	F0982	BP2006	NA			L1-V-4th Qtr-Alloc License P1	147.00
5	10500	00783	1020			BP2006				L1- 4th Qtr-Alloc License Plat	-2,728.00

Totals for Journal: STJ0042100


Total Lines: 5

Total Base Debits: 2,728.00

Total Base Credits: 2,728.00

Note: **For the first allocation done in the year, use the equity account 36100 for the amount of the beginning balance. After depleting the beginning balance, use the revenue account 42200.** The journal entry number in BU 730 should be the same number used in BU 783. The allocation entry in USAS entered by the comptrollers is for all the units (783, 730, 784, 765, and 759) and it uses the same number for all components.

PS entries for the allocation to UH - Business Unit 00730

	Header BU: 00730	University of Houston System	Run Date: 09/15/2006
	Fiscal Year: 2006	JOURNAL ENTRY DETAIL	Run Time: 12:40:12
	Acctg Period: 12		

Journal ID: STJ0042100

Date: 08/31/2006

Source: ACS

Header Ref: J0042100

Description: L1 - Allocation of License Plate Scholarship from UH-System to UH-Central - 4th quarter as Aug. 30, 2006. (Ref. Doc. # from System STJ0042100).

Reversal: None **Ledger:** ACTUALS

Reversal Date: **Group:**

Budget Adjust: Actuals **Created By:** NGUYENTB

Type: **Post Date:** 08/31/2006

Edit / Hdr Status: Posted **BCM Status:** Valid

BCM: N

Bypass:

Line #	Account	Line BU	Fund	DeptId	Prog	Bdgt Ref.	Project	Line Ref	Chart 1	Line Description	Amount
1	42200	00730	1020	H0213	H0214	BP2006	NA			L1 - 4th Qtr-Alloc Lic Plate	-1,598.00
2	10500	00730	1020			BP2006				L1 - 4th Qtr-Alloc Lic Plate	1,598.00

Totals for Journal: STJ0042100

Total Lines: 2

Total Base Debits: 1,598.00

Total Base Credits: 1,598.00

Note: The entry number in PS in BU 00730 should be the same as the number used in the allocation in BU 00783 to match the USAS entry. The USAS entry in USAS in AGY 783 is entered by the comptrollers to allocate the funds to the different UH components. The entry number in 783 is carried to the other UH components as a Reference Document Number.

USAS entries for the allocation to the UH components - AGY 783

Unit	Curr Doc Num	Batch date	Comptroller Obj	Appropriation Num	Fund	Appropriation Yr	Fiscal Year	Transaction Cd	Sum Trans Amt	Ref Doc Num	HX Per	Reverse	PCA
00783	J0042100	2006-08-06	3014	29346	5015	06	06	406	1,598.00		12		03980
00730	J0062100	2006-08-06	3014	29346	5015	06	06	405	1,598.00		12		03980
00783	J0062100	2006-08-06	3014	29346	5015	06	06	406	402.00		12		03980
00759	J0062100	2006-08-06	3014	29346	5015	06	06	405	402.00		12		03980
00783	J0062100	2006-08-06	3014	29346	5015	06	06	406	581.00		12		03980
00784	J0062100	2006-08-06	3014	29346	5015	06	06	405	581.00		12		03980
00783	J0062100	2006-08-06	3014	29346	5015	06	06	406	147.00		12		03980
00765	J0062100	2006-08-06	3014	29346	5015	06	06	405	147.00		12		03980

Fax this Journal Entry to the Comptroller's Office after the proper signatures have been gathered.

4. Adjusting the budget to cash in USAS – AGY 730

The allocation entry in AGY 730 with Transaction Code 405 increases only the cash available see screen below.

TEXAS S062 UNIFORM STATEWIDE ACCOUNTING SYSTEM 01/13/06 10:40 AM
 LINK TO: APPROPRIATION RECORD INQUIRY PROD

AGY: 730 APPN YEAR: 06 APPN #: 29346 LICENSE PLATE SCHOLAR PGM
 APPR FUND: 5015 FUND: COMP SRCE/GRP: LBB/COMP OBJ:
 PRG CD: LVL: ORG CD: LVL:
 INQ TYPE: CB INQ YEAR: 06 INQ MONTH: 07 NET CASH ACT: 1,598.00
 REM CASH BASIS BUDG: 0.00 APPN CASH AVAIL: 1,598.00
 REM ACCR BASIS BUDG: 0.00 APPN ACCR CSH AVAIL: 1,598.00
 REM ENC BASIS BUDG: 0.00 APPN ENC CASH AVAIL: 1,598.00
 BT TITLE AMOUNT BT TITLE AMOUNT
 02 APPN REVISIONS 9,995.00
 11 EST COL REVENUE 9,995.00
 12 CASH REVENUES 9,995.00
 15 CASH EXPEND 8,397.00
 17 ACCRUED EXPEND .00

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

USAS entries to increase the budget to equal cash - AGY 730

Unit	Curr Doc Num	Batch date	Comptroller Obj	Appropriation Num	Fund	Appropriation Yr	Fiscal Year	Transaction Cd	Sum Trans Amt	Ref Doc Num	HX Per	Reverse PCA
00783	J0062064	2006-03-05	3000	29346	5015	06	06	009	6,060.00		7	03980
00730	J0062064	2006-03-05	7000	29346	5015	06	06	006	6,060.00		7	03980

Note: A PS entry is not needed.

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Tech Workforce Development (Engineer & Technical Consortium) - T2

The Texas engineering and technical consortium is a partnership between private companies and higher education institutions that will:

- Direct grants to eligible universities and computer science graduates;
- Coordinate public and private resources, technical research and degree programs;
- Serve as a resource for technology businesses that want to better leverage human resource expenditures and corporate contributions; and
- Increase collaborative efforts between related academic programs and the private sector.

The goal is to increase the number of engineering and computer science graduates from Texas colleges and universities.

The transactions that we create for Tech Workforce Development are payroll and state voucher payments and they are processed through the payroll and AP system.

The manual entries that are recorded in the State Accounting Department are:

1. Return unused funds,
 2. Roll-forward, and
 3. Budget load.
1. To process a **refund (return unused funds)**, a payment transaction needs to be entered in USAS using TC 272, COBJ 3842, the Coordinating Board Vendor ID, document type "T" and RTI provided by THECB.

Return unused funds entry in USAS and PS


We have not returned any unused funds.

2. To process the **roll-forward** of funds (i.e. unused funds in AY05 to roll-forward to AY06), use the journal voucher document, batch type 8 and edit more 2. We are able to roll-forward the funds because Tech Workforce Development is considered a grant and the legal site is H.B. 1, 78th Leg., R.S., Article IX, Sec. 6.31.

Roll-Forward funds in USAS – AGY 730

Unit	Curr Doc Num	Batch date	Comptroller Obj	Approp Num	Fund	Appropriat Yr	Fiscal Year	Transaction Cd	Sum Trans Amt	Ref Doc Num	HX Per	Reverse	PCA
00730	J0161002	2005-06-09	3975	13123	5079	06	06	405	427,995.61	J0161002	6		03980
00730	J0161002	2005-06-09	3975	13123	5079	05	06	406	427,995.61	J0161002	6		03980

Roll-Forward funds in PS – BU 00730

	Header BU:	00730	University of Houston System	Run Date:	09/15/2006
	Fiscal Year:	2006	JOURNAL ENTRY DETAIL	Run Time:	01:33:52
	Acctg Period:	1			

Journal ID: STJ0161002

Date: 09/06/2005
Source: ACS

Header Ref: J0161614

Description: (R6) Rollforward from AY 05 to AY 06 for Tech Workforce Development, 13123, 5079 and 13120 & 13121, 0001 (ARP & ATP).

Reversal: None Ledger: ACTUALS
Group:
Reversal Date: Created By: NGUYENTB
Budget Adjust Actuals Post Date: 09/06/2005
Type:
Edit / Hdr Status: Posted BCM Status: Valid
BCM Bypass: N

Line #	Account	Line BU	Fund	DeptId	Prog	Bdgt Ref	Project	Line Ref	Chart 1	Line Description	Amount
1	10500	00730	1091			BP2005				Tech-Rollfwd fr AY 05 to 06	-427,995.61
2	10500	00730	1091			BP2006				Tech-Rollfwd fr AY 05 to 06	427,995.61
3	10500	00730	1086			BP2005				ARP-Rollfwd fr Ay 05 to 06	-30,000.00
4	10500	00730	1086			BP2006				ARP-Rollfwd fr Ay 05 to 06	30,000.00
5	10500	00730	1098			BP2005				ATP-Rollfwd fr Ay 05 to 06	-500,000.00
6	10500	00730	1098			BP2006				ATP-Rollfwd fr Ay 05 to 06	500,000.00
7	10100	00730	1091			BP2005				CLAIM ON CASH	427,995.61
8	10100	00730	1091			BP2006				CLAIM ON CASH	-427,995.61
9	10100	00730	1091			BP2005				CLAIM ON CASH	-30,000.00
10	10100	00730	1086			BP2005				CLAIM ON CASH	30,000.00
11	10100	00730	1091			BP2005				CLAIM ON CASH	30,000.00
12	10100	00730	1086			BP2006				CLAIM ON CASH	-30,000.00
13	10100	00730	1091			BP2005				CLAIM ON CASH	-500,000.00
14	10100	00730	1098			BP2005				CLAIM ON CASH	500,000.00
15	10100	00730	1091			BP2005				CLAIM ON CASH	500,000.00
16	10100	00730	1098			BP2006				CLAIM ON CASH	-500,000.00

Totals for Journal: STJ0161002

Total Lines: 16

Total Base Debits: 2,445,991.22

Total Base Credits: 2,445,991.22

3. For the budget load refer to the [Budget Load section](#).

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Texas College Work Study Appropriation - T0


The Texas College Work Study Program is provided through the Texas Higher Education Coordinating Board via RTI (Recurring Transaction Indicator). The students' awards are managed by the Financial Aid Department and the payments are made using the Payroll System. State Accounting process the return of funds to the THECB for unused funds. At year-end any payments over the amount of the awarded funds are transferred to the main appropriation (USAS 10730/0001 and PS cost center and account 50202 1026 H0213 E0245 NA).

USAS entries to return unused funds - AGY 730

Form	Batch Type	Edit Mode	Doc Type
Deposit	Type 4	2	T

Unit	Curr Doc Num	Batch date	Comptrol ler Obj	Approp Num	Fund	Appropriat Yr	Fiscal Year	Transaction Cd	Sum Trans Amt	Ref Doc Num	HX Per	Reverse	PCA
00730	T0161483	2006-08-17	3842	13019	0001	06	06	272	13.42		12		03980

PS entries to post the return of un-used funds - Business Unit 00730

	Header BU: 00730	University of Houston System	Run Date: 09/15/2006
	Fiscal Year: 2006	JOURNAL ENTRY DETAIL	Run Time: 01:47:18
	Acctg Period: 12		

Journal ID: STT0161483	Reversal: None	Ledger Group: ACTUALS
Date: 08/17/2006	Reversal Date:	Created By: NGUYENTB
Source: ACS	Budget Adjust Type: Actuals	Post Date: 08/17/2006
Header Ref: T0161483	Edit / Hdr Status: Posted	BCM Status: Valid
Description: (T0) Return unused portion funds to the Coordinating Board for Texas College Work Study. (13019, 0001, AY 06).		BCM Bypass: N

Line #	Account	Line BU	Fund	DeptId	Prog	Bdgt Ref.	Project	Line Ref	Chart 1	Line Description	Amount
1	42404	00730	1015	H0213	H0222	BP2006	NA			T0 - Texas CWS-return to the CB	13.42
2	10500	00730	1015			BP2006				T0 - Texas CWS-return to the CB	-13.42

Totals for Journal: STT0161483	Total Lines: 2	Total Base Debits: 13.42	Total Base Credits: 13.42
---------------------------------------	-----------------------	---------------------------------	----------------------------------

Note: The journal entry to post the return of funds during the same fiscal year the award was provided needs to use the revenue account; when the funds are returned in the following year the equity account 36100 needs to be used.

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Texas Excellence Fund - T1

For FY07, we do not have Texas Excellence Funds

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Texas Grants- T2


The Texas Grants Program is provided through the Texas Higher Education Coordinating Board via RTI. The students' awards are managed by the Financial Aid Department. The reimbursement of expenses is prepared by the Financial Aid Department by issuing a state voucher using the same state cost center the awards are being posted through the ABC system. The warrant from the state is also deposited to the same state cost center. State Accounting process the return of funds to the THECB for unused funds.

USAS entries to return unused funds - AGY 730

<u>Form</u>	<u>Batch Type</u>	<u>Edit Mode</u>	<u>Doc Type</u>
Deposit	Type 4	2	T

Unit	Curr Doc Num	Batch date	Comptroller Obj	Approp Num	Fund	Appropriat Yr	Fiscal Year	Transaction Cd	Sum Trans Amt	Ref Doc Num	HX Per	Reverse	PCA
00730	T0161387	2006-06-22	3842	13107	0001	06	06	272	190,064.00		10		03980

PS entries to post the return of funds - Business Unit 00730

	Header BU: 00730 Fiscal Year: 2006 Acctg Period: 10	University of Houston System JOURNAL ENTRY DETAIL	Run Date: 09/15/2006 Run Time: 01:56:00							
Journal ID:	STT0161387	Reversal: None	Ledger Group: ACTUALS							
Date:	06/22/2006	Reversal Date:	Created By: NGUYENTB							
Source:	ACS	Budget Adjust: Actuals	Post Date: 06/22/2006							
Header Ref:	T0161387	Type: Edit / Hdr Posted	BCM Status: Valid							
Description:	T2 - Return unused portion to the Coordinating Board for Texas Grants, 13107, 0001, AY 06.		BCM Bypass: N							
Line #	Account	Line BU	Fund	DeptIdProg	Bdgt Ref.	Project	Line Ref	Chart.1	Line Description	Amount
1	42400	00730	1032	H0213 H0228	BP2006	NA			T2 Return unused to the CBoard	190,064.00
2	10500	00730	1032		BP2006				T2 Return unused to the CBoard	-190,064.00

Totals for Journal: STT0161387 **Total Lines:** 2 **Total Base Debits:** 190,064.00 **Total Base Credits:** 190,064.00

Note: The journal entry to post the return of funds during the same fiscal year the award was provided needs to use the revenue account; when the funds are returned in the following year the equity account 36100 needs to be used

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Chapter 3

Reconciliations and Analysis

Cash Reconciliation

Cash Reconciliation Process and Analysis

The reconciliation of the state bank account 10500 is done automatically on a monthly basis. A program was developed to match the cash transactions by appropriation number, appropriation year, fund (USAS Fund), and reconciliation document number (Rec Doc Number). This chapter deals with several sections: a) Storing Data from USAS and Reconciliation Query, b) Run Query to Excel, c) Analysis of Outstanding Items, d) Summary of Outstanding Items, and e) Run USAS Reconciliation Process.

a. Storing Data from USAS and Reconciliation Query

1. Transactions that go to USAS are stored on a daily basis in a table called UHS_USAS_DETTRN
2. Transactions from USAS are received on a daily basis and stored in a table called UHS_USAS_DETPMT
3. Financial Operations Department loads the HX data (history transactions data in USAS) and runs a monthly process that picks up the T-Codes affecting the cash transactions in USAS and stores them in the UHS_USAS_RECON table.
4. The last step of the process run by Financial Operations (Run USAS Reconciliation) matches the USAS and PS cash transactions and flags the transactions with an “N” for no match and “Y” for match.
5. Transactions flagged with an “N” (outstanding transactions) needs to be pulled on a monthly basis. Go to the UHS_RECON_READ query to get all the outstanding transactions having all lines for each document.

The screenshot shows a web-based query management interface. On the left is a navigation tree with categories like Computer Operations, Vendors, Purchasing, etc. The main area has a search bar with 'Query Name' selected and 'begins with' set to 'UHS_RECON_READ'. Below the search bar are 'Search' and 'Advanced Search' buttons. The 'Search Results' section shows 'Folder View' set to '-- All Folders --' and 'Action' set to '-- Choose --'. A table of search results is displayed below, with one entry for 'UHS_RECON_READ'.

Select	Query Name	Descr	Owner	Folder	Edit	Run to HTML	Run to Ex
<input type="checkbox"/>	UHS_RECON_READ	Read USAS Reconciliation Table	Public		Edit	Run to HTML	Run to Ex

- Go to UHS_USAS_RECON_DISTINCT query to get all the outstanding transactions without the line details. This query will be summarized by document number and it will be shorter and easier to manage.

Find an Existing Query | [Create New Query](#)

*Search By: Query Name begins with UHS_USAS_RECON_D

[Search](#) [Advanced Search](#)

Search Results

*Folder View: -- All Folders --

[Check All](#) [Uncheck All](#) *Action: -- Choose -- [Go](#)

Select	Query Name	Descr	Owner	Folder	Edit	Run to HTML	Run t
<input type="checkbox"/>	UHS_USAS_RECON_DISTINCT	USAS Recon distinct by doc num	Public		Edit	Run to HTML	Run t

- Click on Edit to check the criteria.

Find an Existing Query | [Create New Query](#)

*Search By: Query Name begins with UHS_USAS_RECON_D

[Search](#) [Advanced Search](#)

Search Results

*Folder View: -- All Folders --

[Check All](#) [Uncheck All](#) *Action: -- Choose -- [Go](#)

Select	Query Name	Descr	Owner	Folder	Edit
<input type="checkbox"/>	UHS_USAS_RECON_DISTINCT	USAS Recon distinct by doc num	Public		Edit

8. In Expression 2, we have the following:
 - a. The USAS appropriation 99906, 99907, and 93211 do not need to be reconciled, because they are holding appropriations.
 - b. The USAS fund 9000 is the default fund and it is also in relation to a holding appropriation.
 - c. The outstanding transactions required to reconcile are those that have the “N” for non-matched transactions.

Records Query Expressions Prompts Fields **Criteria** Having View SQL Run

Query Name: UHS_USAS_RECON_DISTINCT Description: USAS Recon distinct by doc num

Add Criteria Group Criteria Reorder Criteria

Logical	Expression1	Condition Type	Expression 2	Edit	Delete
	A.BUSINESS_UNIT - Business Unit	equal to	:2	Edit	[-]
AND	A.USAS_HX_YEAR - USAS HX Fiscal Year	equal to	:1	Edit	[-]
AND	A.USAS_APPROP_NUM - USAS Appropriation Number	not in list	('99906','99907','93211')	Edit	[-]
AND	A.USAS_FUND - USAS Fund	not equal to	9000	Edit	[-]
AND	A.USAS_MATCH_CASH_EX - USAS Cash Expenditure Match	equal to	N	Edit	[-]

Save Save As New Query Preferences Properties New Union Return to Search

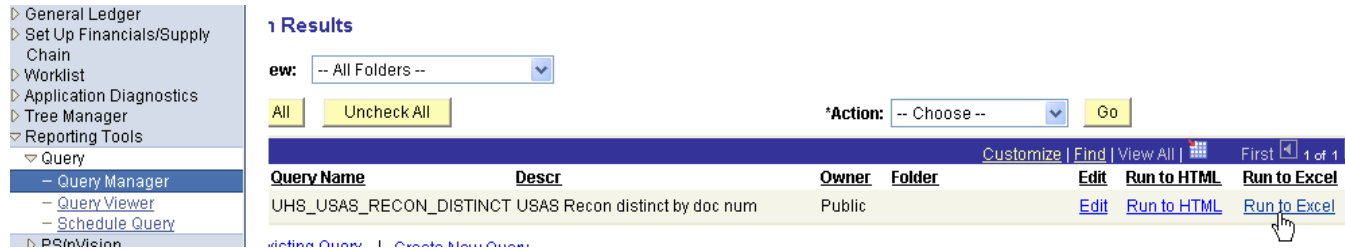
9. The fields look as follows:

Col	Record.FieldName	Format	Ord	XLAT	Agg	Heading Text	Add Criteria	Edit	Delete
1	A.BUSINESS_UNIT - Business Unit	Char5				Unit		Edit	[-]
2	A.USAS_HX_YEAR - USAS HX Fiscal Year	Char4				HX Fiscal Yr		Edit	[-]
3	A.USAS_HX_PERIOD - USAS HX Period	Num3.0				HX Per		Edit	[-]
4	A.USAS_RECON_SOURCE - USAS Reconcile Source Indicato	Char3				Recon Src		Edit	[-]
5	A.USAS_RECON_DOC_NUM - USAS Recon Document Number	Char7				Recon Doc Num		Edit	[-]
6	A.USAS_BAT_DATE - USAS Batch Date	Date				Batch date		Edit	[-]
7	A.USAS_APPROP_YR - USAS Appropriation Year	Char2				Appropriat Yr		Edit	[-]
8	A.USAS_FUND - USAS Fund	Char4				Fund		Edit	[-]
9	A.USAS_APPROP_NUM - USAS Appropriation Number	Char5				Approp Num		Edit	[-]
10	A.USAS_CURR_DOC_NUM - USAS Current Document Number	Char8				Curr Doc Num		Edit	[-]
11	A.JOURNAL_ID - Journal ID	Char10				Journal ID		Edit	[-]
12	A.JOURNAL_DATE - Journal Date	Date				Date		Edit	[-]
13	A.VOUCHER_ID - Voucher ID	Char8				Voucher		Edit	[-]
14	A.USAS_TRANS_AMT - USAS Transaction Amount	SNm13.2				Trans Amt		Edit	[-]
15	A.MONETARY_AMOUNT - Monetary Amount	SNm25.3			Sum	Sum Amount		Edit	[-]
16	A.USAS_TRANSACTION_CD - USAS Transaction Code	Char3				Transaction Cd		Edit	[-]
17	A.USAS_MATCH_CASH_EX - USAS Cash Expenditure Match	Char1				Cash Exp Match		Edit	[-]

10. Save the query as a private query using the Save As feature.

b. Run Query to Excel

1. When doing the reconciliation each month, click on Run to Excel in the query manager to download to excel.



The screenshot shows a software interface with a left-hand navigation menu and a main results area. The navigation menu includes options like 'General Ledger', 'Set Up Financials/Supply Chain', 'Worklist', 'Application Diagnostics', 'Tree Manager', 'Reporting Tools', and 'Query'. Under 'Query', there are sub-options: 'Query Manager', 'Query Viewer', 'Schedule Query', and 'PS/View'. The main area is titled '1 Results' and contains a dropdown menu for 'ew:' set to '-- All Folders --'. Below this are buttons for 'All' and 'Uncheck All', and an '*Action:' dropdown set to '-- Choose --' with a 'Go' button. A table with columns 'Query Name', 'Descr', 'Owner', and 'Folder' is displayed. The table has one row: 'UHS_USAS_RECON_DISTINCT' with description 'USAS Recon distinct by doc num' and owner 'Public'. To the right of the table are links for 'Edit', 'Run to HTML', and 'Run to Excel'. A mouse cursor is clicking on the 'Run to Excel' link. Above the table are links for 'Customize', 'Find', 'View All', and 'First 1 of 1'.

2. Enter fiscal year and business unit and press enter.



The screenshot shows a form titled 'UHS_USAS_RECON_DISTINCT - USAS Recon distinct by doc num'. Below the title are two input fields: 'HX Fiscal Yr:' and 'Business Unit:'. The 'Business Unit:' field has a magnifying glass icon to its right, indicating a search function. The form is enclosed in a blue border.

2. The file will download to excel. Insert a new sheet and copy original spreadsheet to the second sheet. This step is done to keep the original spreadsheet with all the data with no changes to use it for research purposes and make sure no data was lost.
3. In this second sheet, sort the excel file by first appropriation number, second appropriation year and third by appropriation fund.
4. Insert as many sheets as outstanding appropriation numbers, appropriation funds, and appropriation years.
5. Copy and paste each appropriation number, fund, and appropriation year to the inserted worksheets. Name each worksheet with the appropriation number, fund, and appropriation year. Example: 10730/0001/03.

c. Analysis of Outstanding Items

1. Create another worksheet and copy all the data from the original worksheet. Name this worksheet "Sorted by Rec Doc Number". This is the analytical worksheet that helps to research and analyze each reconciling item.
 - a. Sort the worksheet by "Rec Doc Number"
 - b. Insert row to separate the different "Rec Doc Numbers"
 - c. Sort each "Rec Doc Number" by appropriation number, appropriation year, and fund.
 - d. For each Rec Doc Number calculate the differences between USAS and PS by each appropriation number, appropriation year and fund.
 - If the differences are in cents the correcting entry is for rounding errors.
 - If the differences are between different appropriations having the same appropriation year, the correcting entry is for posting transactions in different appropriations in PS and USAS.
 - If the differences are between different appropriation years, the correcting entry is for posting transactions in different appropriation years in PS and USAS.
2. Differences between PS and USAS transactions can also be for the following reasons:
 - i. For Accounts Payable Transactions
 - Interest posted in USAS and not in PS
 - Reimbursement from state was partially posted to the GL
 - Payments posted in PS twice
 - Reimbursement sent to USAS twice for which payment can be posted only once
 - ii. For Payroll Transactions
 - Reimbursement from state was partially posted to the GL
 - Payments posted in PS twice
 - Reimbursement sent to USAS twice for which payment can be posted only once
 - iii. For State Accounting Transactions
 - Transactions posted for different amount in PS and USAS
 - Transactions posted in PS or USAS with an opposite sign
 - Transactions were processed using a different document number in PS and USAS
 - Transactions posted using the wrong bank account number (10510 instead of 10500)
3. Find those transactions for which there is only a USAS or PS transaction.
 - i. Transactions posted only in USAS needing a PS entry
 - Interest in Fund 0225
 - Revenue from the Coordinating Board
 - Payments from another Agency
 - Transactions posted in USAS until cost centers are set up in PS
 - Payroll transactions going into default in USAS for which PS payment have not been posted
 - ii. Transactions posted only in USAS not needing a PS entry
 - Transactions were processed with a different document number in PS

- A/P vouchers in transit will show in USAS first and the PS entry will post in the following month. This should be only for transactions in the current month and at month-end. Transactions for prior months should be researched.
- iii. Transactions posted only in PS not needing or not having a matching USAS entry
- The cash activity between the un-appropriated activity appropriation and other fund 2 appropriations is recorded in PS as a transfer of equity and cash. In USAS, the transaction is recorded as an equity transfer (budget authority) and the cash remains in the un-appropriated activity appropriation. The cash recorded in the un-appropriated activity in PS do not have a matching entry in USAS.
 - Transactions were processed with a different document number in PS
 - Payroll vouchers in transit will show in PS and not in USAS. This should be only for transactions in the current month and at month-end. Transactions for prior months should be researched.

d. Summary Outstanding Items

1. Enter the USAS and PS balances in each worksheet right below the outstanding items.
2. Calculate the difference between USAS and PS balances. The difference should equal the total amount of the outstanding entries in PS and USAS. Otherwise, your items outstanding are not in balance and you need to check the following:
 - i. T-Codes used that are not in the reconciliation program.
 - ii. Budget period missing in a PS transaction
 - iii. Rerun the reconciliation process
3. Type the classified outstanding entries as shown below.
4. Difference between USAS and PS should be zero after all outstanding entries are summarized.
5. Do necessary entries in PS or USAS and write the entry number date for control purposes in the summary below.

APPROPRIATION NUMBER 10730 FUND 0225 ACTIVITY IN BP2005 RECONCILIATION JULY 31, 2005						
USAS Screen 62	USAS BALANCE	PS BALANCE	Fund Code	Adj Entry #	Entry Date	
APPN CASH AVAIL:	14,710,065.75	207,266.98	1003			
16 CASH RSRVD - PR	11,345,217.99	16,372,256.47	1026			
		(8,442.86)	1097			
		(61,970.60)	7068			
<u>Timing Items to clear in the following month</u>						
R1 - REFUND TO STATE - JOURNAL - IN TRANSIT	1,949.41					
R5 - REFUND TO STATE - VOUCHERS - IN TRANSIT	200.00					
A/P VOUCHERS & INTEREST IN TRANSIT		(15,148.00)				
RTI - IN TRANSIT		350.00				
CLEAR DEFAULT - PAYROLL IN TRANSIT		4,155.08				
A/P VOUCHERS IN TRANSIT		(285.39)				
PAYROLL VOUCHERS IN TRANSIT	(9,559,280.91)					
<u>Adjusting Entries</u>						
PAYROLL VOUCHER (REIM. F/STATE) POSTED WITH ROUNDING ERRORS		(0.01)		ST0B56S972	8/18/2005	
PAYROLL VOUCHER (REIM. F/STATE) POSTED WITH ROUNDING ERRORS		(0.17)		ST0B57C982	8/17/2005	
PAYROLL VOUCHER (REIM. F/STATE) POSTED WITH ROUNDING ERRORS		(0.02)		ST00507962	8/17/2005	
PAYROLL VOUCHER (REIM. F/STATE) POSTED WITH ROUNDING ERRORS		0.01		ST0M56U949	8/17/2005	
SCR VOUCHER NOT POSTED IN PS		(31.25)		ST0D059837	8/31/2005	
R1 - REFUND TO STATE - JOURNAL - CORR IN 8/3		2.00		STD0161470	8/2/2005	
	16,498,152.24	16,498,152.24				
		0.00				
Prepared by:	Tuyet Nguyen			Date:		
Approved by:	Raquel Scarone			Date:		

e. Run USAS Reconciliation Process

1. During the month, to update the Y and N flags, after matching some transactions manually, run the USAS Reconciliation process following the PS path Business Processes, USAS, and Run USAS Reconciliation and,
2. Type the Run Control ID (in our case "REC")

Search:

My Favorites
Business Processes
GL
USAS
USAS HR Corrections
USAS Reconciliation Correction
Run USAS Reconciliation
SCR
Custom Reports
Computer Operations

Run USAS Reconciliation
Enter any information you have and click Search. Leave fields blank for

Find an Existing Value Add a New Value

Search by: Run Control ID begins with REC

Case Sensitive

Search Advanced Search

3. To match the new manually matched transactions up to period 5 for FY05 (January 2005) in Business Unit 00783, type the Request ID, Business Unit, Fiscal Year, Accounting Period, and **click on Run**.

Menu

Search:

My Favorites
Business Processes
GL
USAS
USAS HR Corrections
USAS Reconciliation Correction
Run USAS Reconciliation
SCR
Custom Reports
Computer Operations
Vendors

[New Window](#)

Reconciliation

Run Control ID: REC [Report Manager](#) [Process Monitor](#) Run

Run Parameters

Request ID: 1 Business Unit: 00783 Univ. of Houston System

Fiscal Year: 2005 Accounting Period (Optional): 5

4. On the Process Scheduler Request verify the parameters below and **click OK**.

Process Scheduler Request

User ID: SCARONRE Run Control ID: REC

Server Name: [Dropdown] Run Date: 02/14/2005 [Calendar]

Recurrence: [Dropdown] Run Time: 11:16:35AM [Reset to Current Date/Time](#)

Time Zone: [Dropdown]

Select	Description	Process Name	Process Type	*Type	*Format	Distribution
<input checked="" type="checkbox"/>	Run USAS Reconciliation	UHSAP042	SQR Report	Web	PDF	Distribution

[New Window](#) | [Help](#) | [Customize](#)

[OK](#) [Cancel](#)

5. SQR report will run to update the UHS_USAS_RECON table. **Click on Report Manager** to check on the status of the update.

Reconciliation

Run Control ID: REC [Report Manager](#) [Process Monitor](#) [Run](#)

Process Instance: 587438

Run Parameters	
Request ID:	1 Business Unit: 00783 Univ. of Houston System
Fiscal Year:	2005 Accounting Period (Optional): 5

[New Window](#)

- To check on the status of the USAS reconciliation process go to the Administration tab. When the word “Details” is shown the new transactions have been matched.

The screenshot shows a web application interface. On the left is a 'Menu' sidebar with a search box and a tree view containing 'Business Processes', 'GL', 'USAS', 'USAS HR Corrections', 'USAS Reconciliation Correction', 'Run USAS Reconciliation', 'SCR', 'Custom Reports', and 'Computer Operations'. The main area has tabs for 'List', 'Explorer', and 'Administration', with 'Administration' selected. Below the tabs is a 'View Reports For' section with fields for 'User ID' (SCARONRE), 'Type' (dropdown), 'Last' (1 Days), 'Status' (dropdown), 'Folder' (dropdown), and 'Instance' (to:). A 'Refresh' button is present. Below this is a 'Report List' section with a table. The table has columns: 'Select', 'Report ID', 'Prcls Instance', 'Description', 'Request Date/Time', 'Format', 'Status', and 'Details'. One row is visible with a checkbox, Report ID 193828, Prcls Instance 587438, Description 'Run USAS Reconciliation', Request Date/Time '02/14/2005 11:21:04AM', Format 'Acrobat (*.pdf)', Status 'Posted', and a 'Details' link. A mouse cursor is pointing at the 'Details' link. A 'New Window' link is in the top right.

- If you click on Details, the data from the reconciliation will not show. You need to **run the reconciliation query again** to obtain the remaining outstanding transactions.

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Adjustment Entries Appropriation Number - A2

These adjustment entries are processed when transactions have been posted in different appropriation numbers in USAS and PS. The most frequent cases are the following:

- a. Interest payments from vouchers paid from multiple appropriations are sometimes posted in one appropriation in USAS and in another appropriation in PS. PS entry needs to correct the cost center and the state bank.
 - b. AP voucher using a capital asset account (i.e. 58229) with an E&G cost center will be rejected in USAS. If the account was correct and the payment was changed to the HEAF appropriation, the PS entry needs to correct the cost center and state bank. **(1)** However, if the AP voucher using a capital asset account (i.e. 58229) with an E&G cost center is rejected in USAS, but the PS account was incorrect. The transaction in USAS is corrected online changing the COBJ. A correcting entry is recorded in PS to the correct account.
 - c. Payroll reimbursements were posted in PS to an appropriation that does not have enough funding in USAS. The most frequent case is the Texas College Work-Study appropriation. The cost center is changed before the transactions are fed to USAS or the appropriation is changed online from the TCWS appropriation to the E&G appropriation. An entry is needed in PS to reflect the change on the appropriation in USAS.
 - d. FICA or ORP accounts posted to the ERS, TRS, HEAF, CSA, ATP, ARP, or any other appropriation that does not allow payroll benefits expenses.
 1. ERS and TRS cost centers posted with the FICA or ORP accounts are rejected in USAS. These transactions are changed before they are fed to USAS or online. The correcting entry in PS changes the ERS or TRS cost center to the one that matches the Payroll benefit account.
 2. For those appropriations that allow payroll benefit expenses like HEAF, CSA, ATP, and ARP, PS and USAS correcting entry is needed to change the appropriation number in USAS and the cost center and the state bank in PS. These correcting entries are initiated by the departments and monitored by our department.
- (1)** For this case, the Accounts Payable Department has decided not to change the appropriation number in USAS when the PS account can not be changed to agree with the funding. The original voucher is then deleted from USAS and the voucher is closed in PS. Then, a new voucher with the different appropriation number is issued.

The research steps are as follows:

- a. Analyze the transaction to make sure that the voucher paid in USAS is in the correct appropriation before recording the correcting entry in PS or USAS.

b. In PS and for the AP vouchers, go to Query Manager and pull the query UHS_AP_ACCTG_LINE

Find an Existing Query | [Create New Query](#)

*Search By: Query Name begins with UHS_STACCT_AP_ACCTG_

[Search](#) [Advanced Search](#)

Search Results

*Folder View: -- All Folders --

[Check All](#) [Uncheck All](#) *Action: -- Choose -- [Go](#)

Query	Customize	Find	View All	First	1 of 1	Last		
Select	Query Name	Descr	Owner	Folder	Edit	Run to HTML	Run to Excel	Schedule
<input type="checkbox"/>	UHS_STACCT_AP_ACCTG_LINE	Voucher Accounting Entries	Public		Edit	Run to HTML	Run to Excel	Schedule

c. Click on Run to Excel

Find an Existing Query | [Create New Query](#)

*Search By: Query Name begins with UHS_STACCT_AP_ACCTG_

[Search](#) [Advanced Search](#)

Search Results

*Folder View: -- All Folders --

[Check All](#) [Uncheck All](#) *Action: -- Choose -- [Go](#)

Query	Customize	Find	View All	First	1 of 1	Last		
Select	Query Name	Descr	Owner	Folder	Edit	Run to HTML	Run to Excel	Schedule
<input type="checkbox"/>	UHS_STACCT_AP_ACCTG_LINE	Voucher Accounting Entries	Public		Edit	Run to HTML	Run to Excel	Schedule

d. Type Business Unit and Voucher ID and click "OK". Click View Results.

UHS_STACCT_AP_ACCTG_LINE - Voucher Accounting Entries

Business Unit:

Voucher ID:

e. Voucher detail lines will be downloaded to excel.

Voucher Accounting Entries		10														
Descr	Ledger	Template	GL Unit	Type	Account	Fund	DeptID	Program	Project	Bud Ref	Amount	Year	Acct Period	Journal ID	Jml Line #	Jml Date
Cash Distribution	ACTUALS	AP_PAYM	00730	Cash Distribution	10500	1063	H0108	B0003	P001858	BP2003	(5,998.65)	2006	6	AP00886813	3	2/3/2006
Cash Distribution	ACTUALS	AP_PAYM	00730	Cash Distribution	10500	1026	H0233	B1458	NA	BP2003	(13,498.65)	2006	6	AP00886813	1	2/3/2006
Accounts Payable	ACTUALS	APACCR	00730	Accounts Payable	20100	1063	H0108	B0003	P001858	BP2003	(5,998.65)	2006	5	AP00883975	23	1/30/2006
Accounts Payable	ACTUALS	APACCR	00730	Accounts Payable	20100	1026	H0233	B1458	NA	BP2003	(13,498.65)	2006	5	AP00883975	19	1/30/2006
Accounts Payable	ACTUALS	AP_PAYM	00730	Accounts Payable	20100	1063	H0108	B0003	P001858	BP2003	5,998.65	2006	6	AP00886813	6	2/3/2006
Accounts Payable	ACTUALS	AP_PAYM	00730	Accounts Payable	20100	1026	H0233	B1458	NA	BP2003	13,498.65	2006	6	AP00886813	7	2/3/2006
InfiniBand Switch based on Mel	ACTUALS	APACCR	00730	Expense Distribution	58602	1063	H0108	B0003	P001858	BP2003	13,498.65	2006	5	AP00883975	760	1/30/2006
InfiniBand Switch based on Mel	ACTUALS	APACCR	00730	Expense Distribution	58602	1026	H0233	B1458	NA	BP2003	13,498.65	2006	5	AP00883975	759	1/30/2006
Shipping	ACTUALS	APACCR	00730	Expense Distribution	58602	1063	H0108	B0003	P001858	BP2003	500.00	2006	5	AP00883975	760	1/30/2006
University discount	ACTUALS	APACCR	00730	Expense Distribution	58602	1063	H0108	B0003	P001858	BP2003	(8,000.00)	2006	5	AP00883975	760	1/30/2006

- f. Sort and subtotal by accounts and fund code in excel.
- g. Do the PS or USAS entry depending on the correct funding.
- h. In PS and for the payroll reimbursement, go to query manager and pull the query UHS_STACCT_JRNL_STATE_REIMB

*Search By: begins with

[Advanced Search](#)

Search Results

*Folder View:

*Action:

Query	Customize	Find	View All	First	1 of 1	Last		
Select	Query Name	Descr	Owner	Folder	Edit	Run to HTML	Run to Excel	Schedule
<input type="checkbox"/>	UHS_STACCT_JRNL_STATE_REIMB	Trans Listing Acct/OperID	Public		Edit	Run to HTML	Run to Excel	Schedule

- i. Click Run to Excel, enter business unit, fiscal year, and accounting period from and to, and click view results

UHS_STACCT_JRNL_STATE_REIMB - Trans Listing Acct/OperID

Business Unit:

Fiscal Year:

Accounting Period From:

Accounting Period To:

- j. The reimbursement entries will be downloaded to excel. Find the rec doc number and copy paste all the lines of the reimbursement journal entry to another worksheet. The journal entry that has the rec doc number in the description field is the payment entry that debits the liability account 21100 and credits the state bank account. Sort the worksheet by fund code and account.
- k. Do the PS correcting entry to match the entry in USAS.

Examples of entries to correct the posting in different appropriation numbers are as follows:

Interest Payments - The example above shows the voucher accounting lines for voucher number 00339307. The voucher was paid from multiple appropriations and the interest paid posted in different appropriations in PS and USAS. The PS entry is recorded to the expense and state bank accounts.

Note: The document number in PS will be ST for State Accounting, the number zero and the reconciliation document number (rec doc number) from the reconciliation file 0339307.

	Header BU: 00730	University of Houston System	Run Date: 01/07/2005
	Fiscal Year: 2006	JOURNAL ENTRY DETAIL	Run Time: 03:24:08
	Acctg Period: 7		

Journal ID: ST00339307

Date: 03/25/2006
Source: ACS

Reversal: None **Ledger:** ACTUALS
Group:
Reversal Date: **Created By:** BANKSDA
Budget Adjust Type: Actuals **Post Date:** 03/25/2006
Edit / Hdr Status: Posted **BCM Status:** Valid
BCM Bypass: N

Header Ref:00339307

Description:A2-Adjusting entries changing appropriation number. Interest posted in PS in E&G instead of HEAF.

Line #	Account	Line BU	Fund	DeptId	Prog	Bdgt Ref.	Project	Line Ref	Chart.1	Line Description	Amount
1	10500	00730	1026			BP2003				STATE BANK	47.00
2	54705	00730	1026	H0233	B1458	BP2003	NA			CORR INT FROM E&G TO HEAF	-47.00
3	54705	00730	1043	H0108	B0003	BP2003	P001858			CORR INT FROM E&G TO HEAF	47.00
4	10500	00730	1043			BP2003				STATE BANK	-47.00

Totals for Journal: ST00339307 **Total Lines: 4** **Total Base Debits: 94.00** **Total Base Credits: 94.00**

Signatures _____
PS Approval: _____

Date _____

Created By: BANKSDA

Date Printed: 01/07/2005

Jrnl. Dt.: 03/25/2006

Payroll Reimbursement. The USAS transactions can be corrected in the USAS payroll correction panel in PS before it goes to USAS. The correction is to the fund code in PS or appropriation in USAS. The entry for the cash reconciliation is recorded to state account receivable 12118 and state bank account 10500, because it involves the accrual and payment entries.

The document number in PS will be ST, the number zero and the rec doc number from the reconciliation file.

	Header BU: 00730	University of Houston System	Run Date: 01/07/2005
	Fiscal Year: 2006	JOURNAL ENTRY DETAIL	Run Time: 03:27:27
	Acctg Period: 4		

Journal ID: ST09102103

Date: 12/11/2003

Source: ACS

Header Ref:09102103

Description:Correcting payroll PS entries that posted in the wrong appropriation # for Nov.'s rec.'s. * It should be in 91142, 0001, 06 instead of 13019.

Reversal: None **Ledger** ACTUALS
Group:
Reversal Date: **Created By:** NGUYENTB
Budget Adjust Actuals **Post Date:** 12/15/2003
Type:
Edit / Hdr Posted **BCM** Valid
Status: **Status:**
BCM N
Bypass:

Line #	Account	Line BU	Fund	DeptId	Prog	Bdgt Ref.	Project	Line Ref	Chart.1	Line Description	Amount
1	12118	00730	1015	H0213	H0222	BP2006	NA			PAYROLL RECEIVABLE FR STATE	9.27
2	10500	00730	1015			BP2006				STATE BANK	-9.27
3	12118	00730	1022	H0264	A0296	BP2006	NA			PAYROLL RECEIVABLE FR STATE	-9.27
4	10500	00730	1022			BP2006				STATE BANK	9.27

Totals for Journal: ST09102103

Total Lines: 4

Total Base Debits: 18.54

Total Base Credits: 18.54

Signatures _____

Date _____

PS Approval: _____

Created By: NGUYENTB

Date Printed: 01/07/2005

Jrnl. Dt.: 12/11/2003

Note: If the corrections need to be done in USAS instead of PS, use T-Codes 407 and 408 to do an expenditure transfer between the different appropriation numbers.

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Adjustment Entries Appropriation Year - A3

These adjustment entries are done when entries have been posted in different appropriation years in USAS and PS. The entries are done to the state bank account (10500) with the two budget periods affected.

The most frequent cases are the following:

- a. Posting the payments in USAS in the current appropriation year and PS posted in the previous appropriation year.
- b. Posting the project cost centers to BP0000 in PS and in the current appropriation year in USAS.

The research steps are as follows:

- a. Analyze the transaction to make sure that the voucher paid in USAS is in the correct appropriation year before making the correcting entry in PS
- b. Follow the same research steps as of **A2**
- c. The PS entry is recoded only to the state bank account 10500, because it involves one fund code in different budget periods
- d. If USAS entry is required, use T-Codes 407 and 408 to do an expenditure transfer between the different appropriation years

The document number in PS will be ST, the number zero and the rec doc number from the reconciliation file.



Header BU: 00730
Fiscal Year: 2006
Acctg Period: 4

University of Houston System
JOURNAL ENTRY DETAIL

Run Date: 01/07/2005
Run Time: 03:41:39

Journal ID: ST00299337

Date: 12/15/2003

Source: ACS

Header Ref:00299337

Description:Correcting PS entry that posted in the wrong appn. year. *For Nov.'s rec.'s, 10730, 0001.

Reversal: None **Ledger Group:**ACTUALS
Reversal Date: **Created By:** NGUYENTB
Budget Adjust Type:Actuals**Post Date:** 12/16/2003
Edit / Hdr Status: Posted **BCM Status:** Valid
BCM Bypass: N

Line #	Account	Line BU	Fund	DeptId	Prog	Bdgt Ref.	Project	Line Ref	Chart.1	Line Description	Amount
1	10500	00730	1026			BP2003				STATE BANK	2,567.85
2	10500	00730	1026			BP2006				STATE BANK	-2,567.85

Totals for Journal: ST00299337

Total Lines: 2

Total Base Debits: 2,567.85

Total Base Credits: 2,567.85

Signatures _____

Date _____

PS Approval: _____

Created By: NGUYENTB

Date Printed: 01/07/2005

Jrnl. Dt.: 12/15/2003

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Adjustment Entries Rounding Errors - A4

The rounding errors occur when PS applies the prorated rate coming from USAS payment posting to spread over the payments in a voucher. Most of the time the entries are done to the liability account 21100 and state cash account 10500, because it involves the payment entries. However, research also the posting to account 12118. To do the entries in PS do the following:

The research steps are as follows:

- a. Follow the same research steps as of **A2**
- b. Do the PS entry considering accounts 12118, 21100 and 10500

Benefits Appropriations

Unit	Eff Date	Status	Fund	DeptID	Program	Project	SpeedType	Dt Modify	PCA	Description
00730	6/1/2003	A	1019	H0600	A0300	NA	31381	6/12/2003	03992	ERS fund 0001
00730	6/1/2003	A	1021	H0600	A0294	NA	31385	6/12/2003	03991	ORP fund 0001
00730	6/1/2003	A	1022	H0600	A0295	NA	31389	6/12/2003	03991	FICA fund 0001
00730	6/1/2003	A	1036	H0600	A0298	NA	31377	6/12/2003	03992	TRS fund 0001
00730	6/1/2003	A	1072	H0600	A0279	NA	31387	6/12/2003	03991	FICA fund 0225
00730	6/1/2003	A	1075	H0600	A0290	NA	31375	6/12/2003	03991	TRS fund 0225
00730	6/1/2003	A	1078	H0600	A0288	NA	31383	6/12/2003	03991	ORP fund 0225

Other non-benefits appropriations

Use table below for the State Accounting Department cost centers to do the entries in PS using accounts 12118, 21100 and 10500.

Unit	Eff Date	Status	Fund	DeptID	Program	Proj/Grt	Speed Type	DESCRIPTION
00730	2003-09-01	A	1012	H0600	H2536	NA	33081	5 th year accounting scholarship
00730	2003-06-01	A	1009	H0600	A1994	NA	31371	Texas Excellence Funds
00730	2003-09-01	A	1015	H0600	F1654	NA	32890	TCWS
00730	2003-09-01	A	1018	H0600	A1972	NA	32952	Develop Ed (TASP)
00730	2003-09-01	A	1020	H0600	H2601	NA	32954	License Plate Scholarship
00730	2003-06-01	A	1026	H0600	A1994	NA	31393	Salary Allocation Fund 0001
00730	2003-09-01	A	1032	H0600	H2535	NA	32950	Texas Grant
00730	2003-06-01	A	1054	H0600	A1994	NA	31391	Salary Allocation Fund 0225
00730	2003-09-01	A	1065	H0600	F0241	NA	32944	Indirect Cost and Other E&G
00730	2003-09-01	A	1086	H0600	B0018	NA	32894	ARP FY02
00730	2003-09-01	A	1087	H0600	B0019	NA	32892	ATP FY02
00730	2003-09-01	A	1091	H0600	D0005	NA	32896	Eng and Tech Consortium
00730	2003-09-01	A	1098	H0600	B0020	NA	32898	ATP FY06

The document number in PS will be ST, the number zero and the rec doc number from the reconciliation file.

	Header BU: 00730	University of Houston System	Run Date: 01/10/2005
	Fiscal Year: 2006	JOURNAL ENTRY DETAIL	Run Time: 09:12:35
	Acctg Period: 7		

Journal ID: ST0M292206	Reversal: None	Ledger Group: ACTUALS
Date: 03/25/2006	Reversal Date:	Created By: BANKSDA
Source: ACS	Budget Adjust Type: Actuals	Post Date: 03/25/2006
Header Ref: 0M292206	Edit / Hdr Status: Posted	BCM Status: Valid
Description: A4- Adjustment entries for rounding errors.		BCM Bypass: N

Line #	Account	Line BU	Fund	DeptId	Prog	Bdgt Ref.	Project	Line Ref	Chart.1	Line Description	Amount
1	10500	00730	1026			BP2006				STATE BANK	0.24
2	21100	00730	1026	H0600	A1994	BP2006	NA			PNT POSTED W/ ROUNDING ERRORS	-0.24
3	21100	00730	1086	H0600	B0018	BP2006	NA			PNT POSTED W/ ROUNDING ERRORS	0.19
4	10500	00730	1086			BP2006				STATE BANK	-0.19
5	21100	00730	1098	H0600	B0020	BP2006	NA			PNT POSTED W/ ROUNDING ERRORS	0.16
6	10500	00730	1098			BP2006				STATE BANK	-0.16
7	10500	00730	1054			BP2006				STATE BANK	0.11
8	21100	00730	1054	H0600	A1994	BP2006	NA			PNT POSTED W/ ROUNDING ERRORS	-0.11

Totals for Journal: ST0M292206 **Total Lines:** 8 **Total Base Debits:** 0.70 **Total Base Credits:** 0.70

Signatures _____	Date _____
_____	_____
PS Approval: _____	_____

Created By: BANKSDA **Date Printed:** 01/10/2005 **Jrnl. Dt.:** 03/25/2006

Note: These errors occurred for the Payroll vouchers, but we are not longer using the AP system for the state reimbursement. For the payroll reimbursement, we are now using journal entries and the payments are applied outside the PS system.

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Benefits Reconciliation

Overview FICA and ORP Reconciliation

The benefit reconciliation is done for the current year and on a monthly basis. During the year for each benefit appropriation, the balance type (BT) 15 and 16 for the current appropriation year in the 62 screen (USAS) should equal the amount of expenses in PeopleSoft for the current budget period (i.e. in FY06 AY06=BP2006).

```

Winsock 3270 Telnet - MVS1.CPA.STATE.TX.US
-----
Connect  Close  Exit  Edit  Print Screen  Setup  Help
TEXAS S062  UNIFORM STATEWIDE ACCOUNTING SYSTEM  03/08/05  02:00 PM
LINK TO:  APPROPRIATION RECORD INQUIRY  PROD

AGY: 730 APPN YEAR: 05 APPN #: 91142 OASI MATCH
APPR FUND: 0001 FUND:  COMP SRCE/GRP:  LBB/COMP OBJ:
PRG CD:  LUL:  ORG CD:  LUL:
INQ TYPE: CB INQ YEAR: 05 INQ MONTH: 02 NET CASH ACT: 4,217,934.83-
REH CASH BASIS BUDG: 3,777,207.03 APPN CASH AVAIL: 3,777,207.03
REH ACCR BASIS BUDG: 3,777,207.03 APPN ACCR CSH AVAIL: 3,777,207.03
REH ENC BASIS BUDG: 3,777,207.03 APPN ENC CASH AVAIL: 3,777,207.03
BT TITLE AMOUNT BT TITLE AMOUNT
04 APPN TRNFRS IN 7,995,141.86
15 CASH EXPEND 3,222,350.45
16 CASH RSRUD - PR 995,584.38 ← Monthly payroll and last
                               biweekly

F1-HELP F3-END F4-INTERRUPT F8-FRWD
NUM 14:00:02 IBM-3278-2
Clear Erase EOF New Line PA1 PA2 PA3
  
```

Balance type 17 at year-end should equal the amount of the accruals done in PeopleSoft by debiting the expense account and crediting the accrual account. The reversal of accruals in PeopleSoft is done by crediting the state bank (10500) and debiting the accrual account. At year-end the total amount of expenses is equal to BT 15, 16 and 17.

```

Winsock 3270 Telnet - MVS1.CPA.STATE.TX.US
-----
Connect  Close  Exit  Edit  Print Screen  Setup  Help
TEXAS S062  UNIFORM STATEWIDE ACCOUNTING SYSTEM  03/08/05  01:52 PM
LINK TO:  APPROPRIATION RECORD INQUIRY  PROD

AGY: 730 APPN YEAR: 04 APPN #: 91142 OASI MATCH
APPR FUND: 0001 FUND:  COMP SRCE/GRP:  LBB/COMP OBJ:
PRG CD:  LUL:  ORG CD:  LUL:
INQ TYPE: CB INQ YEAR: 04 INQ MONTH: 13 NET CASH ACT: 7,667,306.51-
REH CASH BASIS BUDG: .00 APPN CASH AVAIL: .00
REH ACCR BASIS BUDG: 420,645.46 APPN ACCR CSH AVAIL: 420,645.46
REH ENC BASIS BUDG: 420,645.46 APPN ENC CASH AVAIL: 420,645.46
BT TITLE AMOUNT BT TITLE AMOUNT
04 APPN TRNFRS IN 7,667,306.51
15 CASH EXPEND 7,011,354.58
16 CASH RSRUD - PR 655,951.93 ← Reserve for the monthly payroll and
                               the last biweekly.
17 ACCRUED EXPEND 420,645.46-
                               ↑
                               Accrual entries done by the
                               State Accounting Department

F1-HELP F3-END F4-INTERRUPT F8-FRWD
NUM 13:55:19 IBM-3278-2
Clear Erase EOF New Line PA1 PA2 PA3
  
```

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Data analysis and gathering of information section for FICA (OASI)

- Copy the USAS screens for the month to be reconciled and the previous month into each appropriation worksheet.

Winsock 3270 Telnet - MVS1.CPA.STATE.TX.US						Winsock 3270 Telnet - MVS1.CPA.STATE.TX.US					
TEXAS S062 UNIFORM STATEWIDE ACCOUNTING SYSTEM 03/03/05 10:10 AM						TEXAS S062 UNIFORM STATEWIDE ACCOUNTING SYSTEM 03/07/05 11:34 AM					
LINK TO: APPROPRIATION RECORD INQUIRY PROD						LINK TO: APPROPRIATION RECORD INQUIRY PROD					
AGY: 730 APPN YEAR: 05 APPN #: 91142 OASI MATCH						AGY: 730 APPN YEAR: 05 APPN #: 91142 OASI MATCH					
APPR FUND: 0001 FUND: COMP SRCE/GRP: LBB/COMP OBJ:						APPR FUND: 0001 FUND: COMP SRCE/GRP: LBB/COMP OBJ:					
PRG CD: LUL: ORG CD: LUL:						PRG CD: LUL: ORG CD: LUL:					
INQ TYPE: CB INQ YEAR: 05 INQ MONTH: 02 NET CASH ACT: 4,217,934.83-						INQ TYPE: CB INQ YEAR: 05 INQ MONTH: 01 NET CASH ACT: 3,520,202.08-					
REM CASH BASIS BUDG: 3,777,207.03 APPN CASH AVAIL: 3,777,207.03						REM CASH BASIS BUDG: 4,474,939.78 APPN CASH AVAIL: 4,474,939.78					
REM ACCR BASIS BUDG: 3,777,207.03 APPN ACCR CSH AVAIL: 3,777,207.03						REM ACCR BASIS BUDG: 4,474,939.78 APPN ACCR CSH AVAIL: 4,474,939.78					
REM ENC BASIS BUDG: 3,777,207.03 APPN ENC CASH AVAIL: 3,777,207.03						REM ENC BASIS BUDG: 4,474,939.78 APPN ENC CASH AVAIL: 4,474,939.78					
BT TITLE AMOUNT BT TITLE AMOUNT						BT TITLE AMOUNT BT TITLE AMOUNT					
04 APPN TRNFRS IN 7,995,141.86						04 APPN TRNFRS IN 7,995,141.86					
15 CASH EXPEND 3,222,350.45						15 CASH EXPEND 2,519,364.52					
16 CASH RSRUD - PR 995,584.38						16 CASH RSRUD - PR 1,000,837.56					
F1-HELP F3-END F4-INTERRUPT F8-FRWD						F1-HELP F3-END F4-INTERRUPT F8-FRWD					
NUM 10:10:05 IBM-3278-2						CAPS NUM 11:43:50 IBM-3278-2					
Clear	Erase EOF	New Line	PA1	PA2	PA3	Clear	Erase EOF	New Line	PA1	PA2	PA3

- Add BT 15 and 16 for both months (current and previous month \$4,217,934.83 and \$3,520,202.08 respectively).
- Calculate the difference between the two months to obtain the expenses for the current month (February expenses is \$697,732.75)

	3,222,350.45
	995,584.38
Exp. as of February	<u>4,217,934.83</u>
	2,519,364.52
	1,000,837.56
Exp. as of January	<u>3,520,202.08</u>
February Expenses	697,732.75

- This amount in USAS will be compared** to the total amount of expenses posted in PS during the same month.
- Select Ledger Balances on the Ledger Criteria Page to see the monthly transactions for each benefit account to be reconciled:
 - Account 51109

- b. Fund code 1%
- c. Budget Period 2005 (BP2005)

Ledger Criteria

Inquiry: 10500 *Unit: 00730 *Ledger: ACTUALS *Year: 2005 *From: 6 *To Period: 6 Currency: USD Stat: [Continue](#)

Include Balance Forward Include Adjustment Period(s) Only in Base Currency

Include Closing Max Rows: 100

Chartfield Criteria Customize | Find | First 1-10 of 10 Last

ChartField	Value	View
Account	51109%	<input checked="" type="checkbox"/>
Department		<input checked="" type="checkbox"/>
Fund Code	1%	<input checked="" type="checkbox"/>
Program Code		<input checked="" type="checkbox"/>
Budget Reference	BP2005	<input checked="" type="checkbox"/>
Affiliate		<input checked="" type="checkbox"/>

Show

- Per Balances by Acct, Dept
- Per Balances by Acct, Prj
- Period Balances by Account
- [Sum by Period, Account](#)
- [Sum by Period, Account, Dep](#)
- Sum by Period, Altacct
- [Sum by Period, Proj](#)
- [Ledger Balances](#)
- [Ledger Activity](#)

- Sort the results by fund code to see all the funds codes used with each benefit account

Go To: [Inquiry Criteria](#) Scroll Message Detail: 1 to 15 of 15

Ledger Details Customize | Find | First 1-15 of 15 Last

Period	Activity	Account	Fund	Department	Program Code	Project	Bud Ref	Transaction Amt
6	Activity	51109	1022	H0437	G0216	NA	BP2005	28,295.33
6	Activity	51109	1022	H0437	H0221	NA	BP2005	175.19
6	Activity	51109	1022	H0437	A0296	NA	BP2005	465,291.88
6	Activity	51109	1022	H0437	F0293	NA	BP2005	86,801.46
6	Activity	51109	1022	H0437	E0220	NA	BP2005	20,222.72
6	Activity	51109	1022	H0264	A0296	NA	BP2005	0.00
6	Activity	51109	1022	H0437	C0218	NA	BP2005	12,027.75
6	Activity	51109	1022	H0437	B0517	NA	BP2005	25,946.12
6	Activity	51109	1022	H0437	D0447	NA	BP2005	61,456.63
6	Activity	51109	1026	H0050	B0004	I088839	BP2005	-4.35
6	Activity	51109	1026	H0017	C0633	NA	BP2005	324.49
6	Activity	51109	1026	H0030	F0356	NA	BP2005	180.33
6	Activity	51109	1034	H0067	B0017	G000277	BP2005	93.00
6	Activity	51109	1091	H0070	D0005	G086940	BP2005	237.03
6	Activity	51109	1091	H0070	D0005	G088532	BP2005	315.24

- Select also account 51108 for the Ledger Balances on the Ledger Criteria Page to see the monthly transactions.

Go To: [Inquiry Criteria](#) Scroll Message Detail:
1 to 4 of 4

Ledger Details								Customize Find	First	1-4 of 4	Last
Period	Activity	Account	Fund	Department	Program Code	Project	Bud Ref				Transaction Amt
6	Activity	51108	1026	H0017	C0633	NA	BP2005				75.89
6	Activity	51108	1026	H0030	F0356	NA	BP2005		E G		42.18
6	Activity	51108	1091	H0070	D0005	G086940	BP2005				55.43
6	Activity	51108	1091	H0070	D0005	G088532	BP2005		ENGR_TECH CON		73.73

- These pages show that the FICA accounts were used with different types of fund codes. The expenses recorded in E&G and Engineer and Technical Consortium need to be reconciled separately. For the expenses posted to ATP, check the balance for COBJ 7063 in USAS screen 49A for appropriation 13121. If the \$93 is also in USAS, a payroll reallocation of expenses needs to be done to transfer the expenses to the FICA appropriation. If the \$93 is not in USAS, the payroll department needs to reallocate the expenses only in PS.
- The only appropriations that must pay for matching benefits are: E&G (Lamar University Contract fund code 1097), Engr. and Tech Consortium fund code 1091, and Texas Excellence fund code 1009, 7069, and 1099. This is according to our last Appropriation Bill.
- Benefit accounts posted to any other fund code other than the appropriate benefit appropriation or the appropriation that pays benefits listed in the previous line needs to be reallocated to the appropriate benefit appropriation (i.e. account 51109 posted to the ORP appropriation should be reallocated the FICA fund 1 appropriation; account 51110 posted to the FICA appropriation should be reallocated to the ORP fund 1 appropriation; account 51109 posted to the Texas College Work Study appropriation should be reallocated to the FICA fund 1 appropriation).
- Below is a list of the benefit accounts versus the fund codes:

BENEFITS FUND CODES VERSUS ACCOUNTS

FD 1 APPROPRIATIONS

DESCRIPTION	EXP ACCOUNT	GENERIC FUND CODE	FUND CODE UH	FUND CODE UHCL	FUND CODE UHD	FUND CODE UHV	ACCOUNT ACTIVITY
Insurance-State Subsidy ERS	51106	1019					
State Match Medicare Paid in System BU783	51108	1022					
State Match FICA (OASI) FD-1	51109	1022					
State PD Ret Match ORP 6.00%	51110	1021					
State PD Ret Match TRS	51111	1036					
Vacation Expense	51107		1026	1051	1061	1061	

FD 2 APPROPRIATIONS

DESCRIPTION	ACCOUNT	GENERIC FUND CODE	FUND CODE UH	FUND CODE UHCL	FUND CODE UHD	FUND CODE UHV	ACCOUNT ACTIVITY
Ret Benefit ORP 1.19%-FD	51112		1054	1052	1062	1062	
Ret Benefit ORP 1.31%-FD	51113		1054	1052	1062	1062	Use for local activity in PS
Group Insur-State Subsidy-FD 2	51114		1054	1052	1062	1062	
State Match FICA (OASI)-FD 2	51115		1072	1007	1073	1074	
Ret Match ORP 6.00%-FD 2	51116		1078	1038	1079	1080	
Ret Match TRS-FD 2	51117		1075	1037	1076	1077	
Ret Benefit ORP 1.31%-FD 2	51118		1054	1052	1062	1062	In use for 1054 and local activity
St PD Ret Match ORP 6%-FD 1 Reimbursement	51119	1021					No activity in PS (DUPLICATED)

STATE APPROPRIATIONS PAYING MATCHING BENEFITS

DESCRIPTION	ACCOUNT	GENERIC FUND CODE	FUND CODE UH	FUND CODE UHCL	FUND CODE UHD	FUND CODE UHV	FUND CODE DESCRIPTION
Insurance-State Subsidy ERS	51106	1091					Engineering and Technical Consortium
Vacation Expense	51107	1091					Engineering and Technical Consortium
State Match Medicare Paid in System BU783	51108	1091					Engineering and Technical Consortium
State Match FICA (OASI) FD-1	51109	1091					Engineering and Technical Consortium
State PD Ret Match ORP 6.00%	51110	1091					Engineering and Technical Consortium
State PD Ret Match TRS	51111	1091					Engineering and Technical Consortium

DESCRIPTION	ACCOUNT	GENERIC FUND CODE	FUND CODE UH	FUND CODE UHCL	FUND CODE UHD	FUND CODE UHV	FUND CODE DESCRIPTION
Insurance-State Subsidy ERS	51106	1099					Texas Excellence Fund
Vacation Expense	51107	1099					Texas Excellence Fund
State Match Medicare Paid in System BU783	51108	1099					Texas Excellence Fund
State Match FICA (OASI) FD-1	51109	1099					Texas Excellence Fund
State PD Ret Match ORP 6.00%	51110	1099					Texas Excellence Fund
State PD Ret Match TRS	51111	1099					Texas Excellence Fund

DESCRIPTION	ACCOUNT	FUND CODE	FUND CODE UH	FUND CODE UHCL	FUND CODE UHD	FUND CODE UHV	FUND CODE DESCRIPTION
Insurance-State Subsidy ERS	51106	1097					Lamar Contract Revenue
Vacation Expense	51107	1097					Lamar Contract Revenue
State Match Medicare Paid in System BU783	51108	1097					Lamar Contract Revenue
State Match FICA (OASI) FD-1	51109	1097					Lamar Contract Revenue
State PD Ret Match ORP 6.00%	51110	1097					Lamar Contract Revenue
State PD Ret Match TRS	51111	1097					Lamar Contract Revenue

Note: For the Texas Excellence Fund, only the new fund code (1099) is listed.

- For our example, account 51109 posted into fund codes 1022 and 1034 during the month of February; to reconcile the FICA appropriation, select the Sum by Period Account in the Ledger Criteria Page with the parameters shown below to know the total amount of expenses in PS.

Ledger Criteria

Inquiry: 10500 *Unit: 00730 *Ledger: ACTUALS *Year: 2005 *From: 6 *To Period: 6 Currency Stat: USD [Continue](#)

Include Balance Forward
 Include Adjustment Period(s)
 Only in Base Currency
 Include Closing
Max Rows: 100

Chartfield Criteria [Customize](#) | [Find](#) | [First](#) | 1-10 of 10 | [Last](#)

ChartField	Value	View
Account	51109%	<input checked="" type="checkbox"/>
Department		<input checked="" type="checkbox"/>
Fund Code	1022%	<input checked="" type="checkbox"/>
Program Code		<input checked="" type="checkbox"/>
Budget Reference	BP2005	<input checked="" type="checkbox"/>

Show

- Per Balances by Acct, Dept
- Per Balances by Acct, Prj
- Period Balances by Account
- [Sum by Period, Account](#)
- [Sum by Period, Account, Dep](#)
- Sum by Period, Altacct
- [Sum by Period, Proj](#)
- Ledger Balances

- The results show the total amount posted to account 51109 in the FICA appropriation.

Go To: [Inquiry Criteria](#)

[Find](#) | [View All](#) [First](#) | 1 of 1 | [Last](#)

Ledger Amount by Currency [Customize](#) | [Find](#) | [First](#) | 1 of 1 | [Last](#)

Period	Activity	Detail	Account	Transaction Amt	Currency	Base Amount	Base Currency
6	Activity	Detail	51109	700,217.08	USD	700,217.08	USD

Currency Totals

Transaction Amount:	700,217.08	USD	Base Amount:	700,217.08	USD
----------------------------	------------	-----	---------------------	------------	-----

- ATP appropriation should not pay benefits. A payroll reallocation needs to be done transferring the expenses from the ATP cost center to the FICA cost center in PS. See the parameters in the ledger criteria page and the results.

Ledger Criteria

Inquiry: 10500 *Unit: 00730 *Ledger: ACTUALS *Year: 2005 *From: 6 *To Period: 6 Currency: USD Stat: [Continue](#)

Include Balance Forward Include Adjustment Period(s) Only in Base Currency

Include Closing Max Rows: 100

Chartfield Criteria Customize | Find | First | 1-10 of 10 | Last

ChartField	Value	View
Account	51%	<input checked="" type="checkbox"/>
Department		<input checked="" type="checkbox"/>
Fund Code	1034	<input checked="" type="checkbox"/>
Program Code		<input checked="" type="checkbox"/>
Budget Reference	BP2005	<input checked="" type="checkbox"/>

Show
 Per Balances by Acct, Dept
 Per Balances by Acct, Pri
 Period Balances by Account
[Sum by Period, Account](#)
[Sum by Period, Account, Dept](#)
 Sum by Period, Attacct
[Sum by Period, Pri](#)

Go To: [Inquiry Criteria](#)

Ledger Amount by Currency Find | View All | First | 1 of 1 | Last

Period	Activity	Detail	Account	Transaction Amt	Currency	Base Amount	Base Currency
6	Activity	Detail	51109	93.00	USD	93.00	USD

Currency Totals

Transaction Amount:	93.00	USD	Base Amount:	93.00	USD
----------------------------	-------	-----	---------------------	-------	-----

- COBJ 7063 in appropriation 13121 is zero. The FICA expenses need to be corrected only in PS.

Winsock 3270 Telnet - MYS1.CPA.STATE.TX.US

Connect Close Exit Edit Print Screen Setup Help

TEXAS \$049 UNIFORM STATEWIDE ACCOUNTING SYSTEM 03/08/05 04:57 PM
 LINK TO: APPROPRIATION/OBJECT EXPENDITURE DETAIL INQUIRY PROD

AGY: 730 FV: 05 AY: 05 APPN: 13121 APPD FUND: 0001 REV/EXP: E

APPROP FUND	COMPT OBJECT	ADJ BUD BY OBJECT	EXPENDITURE	REMAINING FREE BUDGET
0001	7000	1,451,771.91	.00	1,451,771.91
	7008	.00	5,274.46	5,274.46-
	7010	.00	334,899.80	334,899.80-
	7014	.00	17,566.70	17,566.70-
	7015	.00	37.53	37.53-
	7101	.00	615.61	615.61-
	7102	.00	299.61	299.61-
	7105	.00	216.35	216.35-
	7106	.00	1,187.00	1,187.00-
	7111	.00	3,378.38	3,378.38-
	7112	.00	59.71	59.71-

TO VIEW ADDITIONAL RECORDS, PRESS F8

F1-HELP F3-END F4-INTERRUPT F7-BACKWARD F8-FORWARD F9-REVENUE

NUM 16:57:10 IBM-3278-2

Clear Erase EOF New Line PA1 PA2 PA3

- **Compare** the total amount in PS (\$93 + \$700,217.08= \$700,310.08) to the USAS expenses incurred during the month of February.
- The **difference between USAS and PS** is \$2,577.33
- Check the ledger criteria page by clicking on Sum by Period Account for any other expense account posted by mistake into a particular benefit appropriation. For example, for the FICA appropriation during November 2006 the selection is as follows:
 - a. Account like 5%
 - b. Fund code (FICA appropriation) 1022
 - c. All budget periods

Ledger Criteria

Inquiry 10500 'Unit' 00730 'Ledger' ACTUALS 'Year' 2005 'From' 3 'To Period' 3 'Currency Stat' USD [Continue](#)

Include Balance Forward Include Adjustment Period(s) Only in Base Currency
 Include Closing Max Rows: 100

Chartfield Criteria	Value	View
Account	5%	<input checked="" type="checkbox"/>
Department		<input checked="" type="checkbox"/>
Fund Code	1022	<input checked="" type="checkbox"/>
Program Code		<input checked="" type="checkbox"/>
Budget Reference		<input checked="" type="checkbox"/>
Affiliate		<input checked="" type="checkbox"/>

Show
 Per Balances by Acct, Dept
 Per Balances by Acct, Prj
 Period Balances by Account
[Sum by Period, Account](#)
[Sum by Period, Account, Dep](#)
 Sum by Period, Altacct
[Sum by Period, Proj](#)
[Ledger Balances](#)
[Ledger Activity](#)

- The results below show that we had other accounts posted incorrectly into the FICA appropriation. Accounts 51105 and 51107 should be moved from the FICA appropriation. Account 51110 should be reallocated to the ORP appropriation.

Go To: [Inquiry Criteria](#)

Find | View All | First 1 of 1 | Last

Period	Activity	Detail	Account	Transaction Amt	Currency	Base Amount	Base Currency
3	Activity	Detail	51105	-27.87	USD	-27.87	USD
3	Activity	Detail	51107	-360.36	USD	-360.36	USD
3	Activity	Detail	51108	17.60	USD	17.60	USD
3	Activity	Detail	51109	579,379.32	USD	579,379.32	USD
3	Activity	Detail	51110	566.91	USD	566.91	USD

Currency Totals

Transaction Amount:	579,575.60	USD	Base Amount:	579,575.60	USD
----------------------------	------------	-----	---------------------	------------	-----

- For the month we are reconciling, check the ledger criteria page by clicking on Sum by Period Account for any other expense account posted by mistake into a particular benefit appropriation. For example, for the FICA appropriation during February 2005 the selection is as follows:
 - a. Account like 5%
 - b. Fund code (FICA appropriation) 1022

c. All budget periods

Ledger Criteria

Inquiry: 10500 *Unit: 00730 *Ledger: ACTUALS *Year: 2005 *From: 6 *To Period: 6 Currency Stat: USD [Continue](#)

Include Balance Forward Include Adjustment Period(s) Only in Base Currency
 Include Closing Max Rows: 100

Chartfield Criteria [Customize](#) | [Find](#) | [First](#) | 1-10 of 10 | [Last](#)

ChartField	Value	View
Account	5%	<input checked="" type="checkbox"/>
Department		<input checked="" type="checkbox"/>
Fund Code	1022	<input checked="" type="checkbox"/>
Program Code		<input checked="" type="checkbox"/>
Budget Reference		<input checked="" type="checkbox"/>
Affiliate		<input checked="" type="checkbox"/>

Show
[Per Balances by Acct, Dept](#)
[Per Balances by Acct, Prj](#)
[Period Balances by Account](#)
[Sum by Period, Account](#)
[Sum by Period, Account, Dep](#)
[Sum by Period, Altacct](#)
[Sum by Period, Proj](#)
[Ledger Balances](#)
[Ledger Activity](#)

The results below show that we had no other accounts posted incorrectly into the FICA appropriation for February 2005

Go To: [Inquiry Criteria](#)

[Find](#) | [View All](#) [First](#) | 1 of 1 | [Last](#)

Ledger Amount by Currency [Customize](#) | [Find](#) | [First](#) | 1 of 1 | [Last](#)

Period	Activity	Detail	Account	Transaction Amt	Currency	Base Amount	Base Currency
6	Activity	Detail	51109	700,217.08	USD	700,217.08	USD

Currency Totals

Transaction Amount:	700,217.08	USD	Base Amount:	700,217.08	USD
----------------------------	------------	-----	---------------------	------------	-----

Reconciliation Worksheet

After calculating the total amount of expenses in PS and USAS, start the reconciliation of each appropriation by itemizing the previous month outstanding entries. The September reconciliation is the only month with no outstanding entries.

A. Previous Month Outstanding Items

PS Previous Month Outstanding Entries

Journal ID	Date	Account	Fund	Dept ID	Program	Bud Ref	Sum Amount	Period	Year	Status	Match	Description
HR01070679	1/25/2005	51109	1022	H0637	A0296	BP2005	<u>196.03</u>	5	2005	P	1	HR Payroll Biweekly Off Cycle
HR01070679	1/25/2005	51109	1022	H0637	B0517	BP2005	<u>151.27</u>	5	2005	P	1	HR Payroll Biweekly Off Cycle
HR01070679	1/25/2005	51109	1022	H0637	C0218	BP2005	<u>102.17</u>	5	2005	P	1	HR Payroll Biweekly Off Cycle
HR01070679	1/25/2005	51109	1022	H0637	D0647	BP2005	<u>162.34</u>	5	2005	P	1	HR Payroll Biweekly Off Cycle
HR01070679	1/25/2005	51109	1022	H0637	E0220	BP2005	<u>0.42</u>	5	2005	P	1	HR Payroll Biweekly Off Cycle
HR01070679	1/25/2005	51109	1022	H0637	F0293	BP2005	<u>31.46</u>	5	2005	P	1	HR Payroll Biweekly Off Cycle
HR01070679	1/25/2005	51109	1022	H0637	G0216	BP2005	<u>123.64</u>	5	2005	P	1	HR Payroll Biweekly Off Cycle
HR01070695	1/25/2005	51109	1022	H0637	A0296	BP2005	<u>10,432.38</u>	5	2005	P	1	HR B012505Payroll Biwk OnCycle
HR01070695	1/25/2005	51109	1022	H0637	B0517	BP2005	<u>1,498.97</u>	5	2005	P	1	HR B012505Payroll Biwk OnCycle
HR01070695	1/25/2005	51109	1022	H0637	C0218	BP2005	<u>1,523.26</u>	5	2005	P	1	HR B012505Payroll Biwk OnCycle
HR01070695	1/25/2005	51109	1022	H0637	D0647	BP2005	<u>6,875.18</u>	5	2005	P	1	HR B012505Payroll Biwk OnCycle
HR01070695	1/25/2005	51109	1022	H0637	E0220	BP2005	<u>5,569.07</u>	5	2005	P	1	HR B012505Payroll Biwk OnCycle
HR01070695	1/25/2005	51109	1022	H0637	F0293	BP2005	<u>13,545.70</u>	5	2005	P	1	HR B012505Payroll Biwk OnCycle
HR01070695	1/25/2005	51109	1022	H0637	G0216	BP2005	<u>20,594.74</u>	5	2005	P	1	HR B012505Payroll Biwk OnCycle
HR01070695	1/25/2005	51109	1022	H0637	H0221	BP2005	<u>26.42</u>	5	2005	P	1	HR B012505Payroll Biwk OnCycle
HR01070697	1/25/2005	51109	1022	H0637	G0216	BP2005	<u>15.65</u>	5	2005	P	1	HR B012505Payroll Biwk OnCycle
HR01069996	1/26/2005	51109	1022	H0637	A0296	BP2005	<u>5,348.48</u>	5	2005	P	1	HR Payroll Monthly OffCycle
HR01069996	1/26/2005	51109	1022	H0637	B0517	BP2005	<u>99.00</u>	5	2005	P	1	HR Payroll Monthly OffCycle
HR01069996	1/26/2005	51109	1022	H0637	C0218	BP2005	<u>457.63</u>	5	2005	P	1	HR Payroll Monthly OffCycle
HR01069996	1/26/2005	51109	1022	H0637	D0647	BP2005	<u>2,250.14</u>	5	2005	P	1	HR Payroll Monthly OffCycle
HR01069996	1/26/2005	51109	1022	H0637	F0293	BP2005	<u>1,377.06</u>	5	2005	P	1	HR Payroll Monthly OffCycle

HR01069996	1/26/2005	51109	1022	H0637	G0216	BP2005	<u>638.33</u>	5	2005	P	1	HR Payroll Monthly OffCycle
HR01069991	1/28/2005	51109	1022	H0637	A0296	BP2005	<u>1,146.37</u>	5	2005	P	1	HR Payroll Reallocation
HR01069991	1/28/2005	51109	1022	H0637	B0517	BP2005	<u>44.44</u>	5	2005	P	1	HR Payroll Reallocation
HR01069991	1/28/2005	51109	1022	H0637	D0647	BP2005	<u>-</u>	5	2005	P	1	HR Payroll Reallocation
HR01069991	1/28/2005	51109	1022	H0637	F0293	BP2005	<u>(337.20)</u>	5	2005	P	1	HR Payroll Reallocation
							<u>71,872.95</u>					

Adjusting entries transferring expenses in USAS from TCWS to FICA appropriation was done in February. The PS entry was done only for the cash transfer. The amount of the adjusting entry is \$72.70.

These are the correcting entries done in PS only

00730	HR01052568	12/10/2006	ACTUALS	51108	1015	H0213	H0222	BP2005	(8.57)	4	2005	P
00730	HR01052568	12/10/2006	ACTUALS	51109	1015	H0213	H0222	BP2005	(36.61)	4	2005	P
00730	HR01034423	10/31/2006	ACTUALS	51108	1015	H0213	H0222	BP2005	(5.22)	2	2005	P
00730	HR01034423	10/31/2006	ACTUALS	51109	1015	H0213	H0222	BP2005	(22.30)	2	2005	P
									(72.70)			

Correct to FICA in USAS only posted in TCWS (do 10500 only in PS)

00730	HR00003387	9/13/2006	ACTUALS	51108	1015	H0213	H0222	BP2005	0.96	1	2005	P
00730	HR00003387	9/13/2006	ACTUALS	51109	1015	H0213	H0222	BP2005	4.10	1	2005	P
00730	HR00003442	9/28/2006	ACTUALS	51108	1015	H0213	H0222	BP2005	4.26	1	2005	P
00730	HR00003442	9/28/2006	ACTUALS	51109	1015	H0213	H0222	BP2005	18.20	1	2005	P
00730	HR00003473	10/7/2006	ACTUALS	51108	1015	H0213	H0222	BP2005	8.57	2	2005	P
00730	HR00003473	10/7/2006	ACTUALS	51109	1015	H0213	H0222	BP2005	36.61	2	2005	P
									72.70			

USAS Previous Month Outstanding Entries

The type 6 transactions were retrieved from the USAS 88 screen and the type 2 transactions are from the USAS Payroll file; these outstanding transactions from January 2005 are in the February 2005 HX table as accrual and liquidated transactions.

- USAS screen 88 shows the effective date.

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TEXAS S088 UNIFORM STATEWIDE ACCOUNTING SYSTEM 03/08/05 10:05 AM
LINK TO: ACCOUNTING EVENT INQUIRY PROD

TYPE: AP AGY: 730 FV: 05 AY: 05 EFF DT: 012505 AFUND: 0001 FUND:
APPN: 91142 ORG CD: PGM CD: OBJ IND: OBJE:
GRANT#: PHASE: PROJ#: PHASE: G/L:

S	EFF DT	CUR DOC	SFX	REF DOC	TC	ORG	PGM	R	APPN	COBJ	AOBJ	AMOUNT
012505	5851P753	000			246	3991	91142	7043				8.64
012505	5851P753	001			246	3991	91142	7043				53.36
012505	5851P753	001			246	3991	91142	7043				58.74
012505	5851P753	002			246	3991	91142	7043				12.48
012505	5851P753	002			246	3991	91142	7043				13.73
012505	5851P753	003			246	3991	91142	7043				23.61
012505	5851P753	003			246	3991	91142	7043				53.64
012505	5851P753	004			246	3991	91142	7043				5.53
012505	5851P753	004			246	3991	91142	7043				12.54
012505	5851P753	005			246	3991	91142	7043				71.02
012505	5851P753	005			246	3991	91142	7043				115.86
012505	5851P753	006			246	3991	91142	7043				16.61
012505	5851P753	006			246	3991	91142	7043				27.09

MORE RECORDS
F1-HELP F3-END F4-INTERRUPT F7-BACK F8-FWRD F10-S086
CAPS NUM 10:05:29 IBM-3278-2

Clear Erase EOF New Line PA1 PA2 PA3

- USAS screen 86 shows the following dates:
 - Effective date – Run Date for the Reimbursement (ending payroll date) and the accrual date.
 - Pay date - payment due date in the USAS payroll file and date that is posted in USAS using T_Code 386. See screen 88 below.
 - Batch date as part of the “Transaction ID” is the date the GL USAS Payroll file is prepared.
- The Transaction ID includes the agency number, Batch Date, type of payroll (Type 6 or 2), batch number, and line number.

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TEXAS S086 UNIFORM STATEWIDE ACCOUNTING SYSTEM 03/11/05 12:58 PM
LINK TO: DOCUMENT TRANSACTION INQUIRY PROD

AGENCY: 730 DOCUMENT NO/SUFFIX: 5851P753

Batch Date

S	EFF DT	APPN	M	INDEX	PCA	AY	COBJ	AOBJ	VENDOR NO/MC	FUND	CUR DOC/SFX	TRANS	AMOUNT
730	02/01/05	6	512	02977	903	02/04/05							60,085.81
01/25/05	91142				03991	05			37307307308	091	0001	5851P753	001
730	02/01/05	6	512	02978	246	02/04/05			2961161				53.36
01/25/05	91142				03991	05	7043		13817984241	730	0001	5851P753	001
730	02/01/05	6	512	02979	246	02/04/05			2961161				12.48
01/25/05	91142				03991	05	7043		13817984241	730	0001	5851P753	002
730	02/01/05	6	512	02980	246	02/04/05			2961161				23.61
01/25/05	91142				03991	05	7043		13817984241	730	0001	5851P753	003
730	02/01/05	6	512	02981	246	02/04/05			2961161				5.53
01/25/05	91142				03991	05	7043		13817984241	730	0001	5851P753	004
730	02/01/05	6	512	02982	246	02/04/05			2961161				71.02
01/25/05	91142				03991	05	7043		13817984241	730	0001	5851P753	005

Effective Date

Pay Date

Transaction ID

MORE RECORDS
F1-HELP F3-END F4-INTERRUPT F8-FORWARD F9-S084 F10-S085 F11-S037 F12-S064
CAPS NUM 12:58:05 IBM-3278-2

Clear Erase EOF New Line PA1 PA2 PA3

- For the Type 2 transactions, the effective date in USAS is when the check arrives to the State Comptrollers and is posted. The date that is in the Transaction ID is the Batch Date from the GL USAS payroll file.

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TEXAS S086 UNIFORM STATEWIDE ACCOUNTING SYSTEM 03/09/05 05:04 PM
LINK TO: DOCUMENT TRANSACTION INQUIRY PROD

AGENCY: 730 DOCUMENT NO/SUFFIX: D9502747

S	TRANS ID	TC	PDDT	PAYMENT #	REF	DOC/SFX	TRANS AMOUNT	F			
EFF DT	APPN	M	INDEX	PCA	AY	COBJ	AOBJ	VENDOR NO/MC	FUND	CUR	DOC/SFX
730	02/01/05	2	514	00028	180						0.68
	02/08/05	91142		03991	05	7043		13817984241	730	0001	D9502747 00
730	02/01/05	2	514	00029	180						2.49
	02/08/05	91142		03991	05	7043		13817984241	730	0001	D9502747 00
730	02/01/05	2	514	00030	180						0.16
	02/08/05	91142		03991	05	7043		13817984241	730	0001	D9502747 00
730	02/01/05	2	514	00031	180						0.58
	02/08/05	91142		03991	05	7043		13817984241	730	0001	D9502747 00
730	02/01/05	2	514	00032	180						0.07
	02/08/05	91142		03991	05	7043		13817984241	730	0001	D9502747 00
730	02/01/05	2	514	00033	180						0.25
	02/08/05	91142		03991	05	7043		13817984241	730	0001	D9502747 00

F1-HELP F3-END F4-INTERRUPT F8-FORWARD F9-S084 F10-S085 F11-S037 F12-S064
NUM 17:06:27 IBM-3278-2

Winsock 3270 Telnet - MVS1.CPA.STATE.TX.US

TEXAS S086 UNIFORM STATEWIDE ACCOUNTING SYSTEM 03/09/05 12:18 PM
LINK TO: DOCUMENT TRANSACTION INQUIRY PROD

AGENCY: 730 DOCUMENT NO/SUFFIX: D9502749

S	TRANS ID	TC	PDDT	PAYMENT #	REF	DOC/SFX	TRANS AMOUNT	R			
EFF DT	APPN	M	INDEX	PCA	AY	COBJ	AOBJ	VENDOR NO/MC	FUND	CUR	DOC/SFX
730	02/01/05	2	515	00146	180						28.51
	02/08/05	91142		03991	05	7043		13817984241	730	0001	D9502749 001
730	02/01/05	2	515	00147	180						6.66
	02/08/05	91142		03991	05	7043		13817984241	730	0001	D9502749 002
730	02/01/05	2	515	00148	180						90.03
	02/08/05	91142		03991	05	7043		13817984241	730	0001	D9502749 003
730	02/01/05	2	515	00149	180						21.06
	02/08/05	91142		03991	05	7043		13817984241	730	0001	D9502749 004
730	02/01/05	2	515	00150	180						63.51
	02/08/05	91142		03991	05	7043		13817984241	730	0001	D9502749 005
730	02/01/05	2	515	00151	180						14.86
	02/08/05	91142		03991	05	7043		13817984241	730	0001	D9502749 006

F1-HELP F3-END F4-INTERRUPT F8-FORWARD F9-S084 F10-S085 F11-S037 F12-S064
NUM 12:18:06 IBM-3278-2

Clear Erase EOF New Line PA1 PA2 PA3

- The type 2 outstanding item transactions are from the GL USAS payroll file

Sum of Trans Amt			
Appropriat Yr	Approp - Fund	Account	Total
05	10730-0001	50102	51,116.28
		50103	6,937.86
		50106	2,136.64
		50106	26,723.52
		50107	1,603.63
		50110	91.00
		50111	2,158.10
		50112	113.72
		51108	41.69
		51109	178.25
	10730-0001 Total		
10730-0225	50108	70.70	
	51112	315.44	
	51118	346.99	
10730-0225 Total			733.13
91142-0001	51109	4,221.13	
91142-0001 Total			4,221.13
97646-0001	51110	1,812.11	
97646-0001 Total			1,812.11
99999-0001	50112	70.00	
99999-0001 Total			70.00
05 Total			97,937.06
Grand Total			97,937.06

Sum of Trans Amt							
Appropriat Yr	Batch Agency	Batch date	Batch Number	Voucher	Total		
05	730	2005-02-01	514	09502740	3,291.09		
				09502747	10.76		
			514 Total		3,301.85		
			515	09502742	87,730.36		
				09502745	2,474.54		
				09502749	4,430.31		
			515 Total		94,635.21		
			2005-02-01 Total				97,937.06
			730 Total				97,937.06
			05 Total				
(blank)	(blank)	(blank)	(blank)	(blank)			
			(blank) Total				
			(blank) Total				
			(blank) Total				
(blank) Total							
Grand Total					97,937.06		

USAS Summary of Outstanding Entries

Curr Doc Num	Batch date	Compt roller Obj	Approp Num	Fund	Appropriat Yr	Fiscal Year	Transaction Cd	Sum Trans Amt	Ref Doc Num	HX Per	Re Verse	PCA	Match	Description
--------------	------------	------------------	------------	------	---------------	-------------	----------------	---------------	-------------	--------	----------	-----	-------	-------------

Type 6

50502748	01/26/2005						246	<u>10,948.73</u>					1	HR B012505
5B51P753	01/25/2005						246	<u>60,081.37</u>					1	Payroll Biwk OnCycle
50502750	01/01/2005						246	<u>5,063.98</u>					1	
								<u>76,094.08</u>						

Type 2

D9502749	02/08/2005						180	<u>(4,210.37)</u>					1	
D9502747	02/08/2005						180	<u>(10.76)</u>					1	
								<u>(4,221.13)</u>						

Total amount **Type 6 & Type 2** **71,872.95**

B. Run the PS and USAS queries

- Run a query with the JRNL_LN and JRNL_HEADER tables having the criteria shown below.

Records Query Expressions Prompts Fields Criteria Having View SQL Run

Query Name: UHS_STACCT_HR_BENEFITS Description: BENEFITS RECONCILIATION

Add Criteria Group Criteria Reorder Criteria

Logical	Expression 1	Condition Type	Expression 2	Edit	Delete
	A.BUSINESS_UNIT - Business Unit	equal to	:1	Edit	[-]
AND	A.BUSINESS_UNIT - Business Unit	equal to	B.BUSINESS_UNIT - Business Unit	Edit	[-]
AND	A.JOURNAL_ID - Journal ID	equal to	B.JOURNAL_ID - Identifies a journal entry, co	Edit	[-]
AND	A.JOURNAL_DATE - Journal Date	equal to	B.JOURNAL_DATE - Specifies the date the journal	Edit	[-]
AND	A.UNPOST_SEQ - UnPost Sequence	equal to	B.UNPOST_SEQ - Identifies the sequence of jou	Edit	[-]
AND	B.ACCOUNTING_PERIOD - Accounting Period	between	:3 AND :4	Edit	[-]
AND	B.FISCAL_YEAR - Fiscal Year	equal to	2005	Edit	[-]
AND	A.ACCOUNT - Account	like	51%	Edit	[-]
AND	(A.FUND_CODE - Fund Code	like	1%	Edit	[-]
OR	A.FUND_CODE - Fund Code	in list	(7021;'7035;'7042;'7043;'7044;'7045;'7046;'7047;'7048;'7049;'7050;'7052;'7054))	Edit	[-]
AND	B.JRNL_HDR_STATUS - Journal Header Status	equal to	P	Edit	[-]

Save Save As New Query Preferences Properties New Union Return to Search

- The query provides all the journals posted to the benefit accounts (51%).
- Sort the results by benefit account.
- Copy and paste in different worksheets considering only the benefit account numbers that goes with the benefit appropriations (i.e. 51108 and 51109 for FICA, 51110 for ORP)
- Sort the PS transactions in each worksheet by fund code and date.
- Reconcile the E&G, Engr. & Tech Con, and Texas Excellence in a separate worksheet. These appropriations pay their own benefits.
- The total amount of benefit expenses that needs to be compared to the USAS total amount of benefit expenses are those expenses posted to the correct appropriation plus those posted to incorrect appropriations. For example, the total amount posted to the ORP fund 1 account 51110 for appropriations other than Engr & Tech Con, Tx Excellence, and E&G, is the total amount that needs to be compared to the USAS expenses.
- In our case, the total amount of PS expenses for FICA from the query should equal the total amount in the ledger criteria page (\$700,310.08 see page 6)
- Run another query with the UHS_USAS_HX_TBL table having the criteria shown below for the Batch Dates to be reconciled (in this case from 02/01/2005 to 02/28/2005).

Records Query Expressions Prompts Fields **Criteria** Having View SQL Run

Query Name: UHS_STACCT_HR_BENEFITS_USAS Description: Benefits Reconciliation

Add Criteria Group Criteria Reorder Criteria

Criteria	Logical	Expression1	Condition Type	Expression 2	Edit	Delete
		A.BUSINESS_UNIT - Business Unit	equal to	00730	Edit	-
AND		A.USAS_HX_YEAR - USAS HX Fiscal Year	equal to	2005	Edit	-
AND		A.USAS_TRANSACTION_CD - USAS Transaction Code	not in list	('001','006','012','018')	Edit	-
AND		(A.USAS_COMPTR_OBJ - USAS Comptroller Object	like	70%)	Edit	-
AND		A.USAS_APPROP_NUM - USAS Appropriation Number	in list	('91142','97646','99323')	Edit	-
AND		A.USAS_BAT_DATE - USAS Batch Date	between	:10 AND :11	Edit	-

Save Save As New Query Preferences Properties New Union Return to Search

- Sort the results by appropriation number and date.
- Copy and paste each appropriation number transaction to the corresponding fund code worksheet with the PS transactions (i.e. copy appn 91142 transactions below the transactions posted to account 51109 and 51108 and fund codes 1022, 1015, 1021, 1036, 1019, 1072, 1078, 1075 and other fund codes that should not have benefit expenses).
- Sort and subtotal the USAS transactions by the Transaction Code.

C. Matching PS to USAS transactions

To keep better control of the matched items, assign the same number to the USAS and PS matched transactions.

- Start matching the outstanding items from the previous month and in the matched items column write number 1
- Match the monthly payroll in PS and USAS and in the matched items column write number 2. The USAS transactions will be the accrual transaction with transaction code (T_Code) 246 and document number ID starting with 5M (in this case 5M52S773). The PS HR journal line description field will have the payroll run ID (in this case HR M022805Payroll Mnth OnCycle).
- Match the first biweekly payroll on cycle by looking at the following:
 - a. Payroll run ID in the HR Journal Line Description in PS and the payment due date in the USAS payroll file.
 - b. USAS transaction ID starting with 5B as the Ref Doc Number and the payment date.
 - c. In the matched items column write number 3.
- Match the second biweekly payroll on cycle by looking at the following:
 - a. Payroll run ID in the HR Journal Line Description in PS and the payment due date in the USAS payroll file.
 - b. USAS transaction ID starting with 5B as the Ref Doc Number and the payment date.
 - c. In the matched items column write number 4.
- Match the expenditure transfers done proportionality between fund 1 and 2 in PS and USAS and in the matched items column write number 5.
- Match the payroll reallocations and off cycle transactions in PS and USAS by running the query named UHS_STACCT_USAS_PAY_STEP1 considering the reimbursement cycle by looking at the Payroll Schedule below.



_____ The address for the Payroll Schedule is: <http://www.uh.edu/finance/pages/Calendar.htm>
Select the first Day Reimbursement Cycle (February 1) and the last Day Reimbursement Cycle (February 15).

February 2005 Payroll Schedule

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		Pay Day for M013105 Run Leave Accrual Off Cycle for M020805 & M0220105 1	2	PAR Due in H/R for M020805 Run T/S for M022205 (02/22/05) Due in Payroll 02/23/05 3	Pay Day for M013505 Reallocation Processed at 7:00 a.m. -12:00 4	5
6	7	Off Cycle for M020805 & M022805 M020805 Biweekly Period Ending Create Payline for M020805 8	Biweekly T/S for M020805 Due in Payroll by 12:00 Noon 9	Biweekly Trial for M020805 PAR Due in H/R for M022805 10	Biweekly Trial for M020805 Correction Due in Payroll by 12:00 Reallocation Processed at 7:00 a.m. -12:00 11	12
13	14	Run Biweekly Final for M020805 at 9:00 a.m. 15	Monthly Trial for M022805 16	Monthly Trial M022805 Correction Due in Payroll by 12:00 Run Biweekly T/S for M022805 (02/24/05) Due in Payroll 02/25/05 PAR Due in H/R for M022805 17	Pay Day for M020805 Reallocations Processed at 7:00 a.m. -12:00 18	19
20	21	Monthly Final for M020805 at 9:00 a.m. Run Biweekly T/S for M022805 M022205 Biweekly Period Ending Create Paylines for M022205 22	Biweekly T/S for M022205 Due in Payroll by 12:00 23	Biweekly Trial for M022205 24	Biweekly Trial for M022205 Corrections Due in Payroll by 12:00 Reallocations Processed at 7:00 a.m. -12:00 25	26
27	28	Run Biweekly Final for M022205 at 9:00 a.m. 28				

The query results shows all the HR journals numbers related to the type of payroll. The journal date is the accounting date and accrual date or ending payroll date for the on cycle transactions. The journal date for the off cycle and reallocation is the run date of the reallocation or off cycle.

Payroll Cycle Run Date	GL Unit	Type of Payroll Cycle	Journal ID	Journal Date
2/2/2005	00730	HRMONOFF	HR01072781	2/1/2005
2/8/2005	00730	HRREALLOC	HR01081133	2/8/2005
2/11/2005	00730	HRMONOFF	HR01081145	2/9/2005
2/11/2005	00730	HRREALLOC	HR01081136	2/11/2005
2/15/2005	00730	HRBIWOFF	HR01081173	2/8/2005
2/15/2005	00730	HRBIWON	HR01081161	2/8/2005
2/15/2005	00730	HRBIWON	HR01081163	2/8/2005

- The computation column serves as a control feature and the total amount of PS and USAS transactions should equal zero. The signs of the total amount of matched transactions are as follows:
 - T_Code 246 positive sign
 - T_Code 180 negative sign
 - T_Code 386 positive sign

d. The PS total amount of matched transactions need to be multiplied by -1

USAS transactions for the month of February 2005 (Query Results from the USAS HX Table)

USAS Accrual Transactions

Unit	Curr Doc Num	Batch date	Comp troller Obj	Appr op Num	Fund	Appro priat Yr	Fiscal Year	Trans action Cd	Sum Trans Amt	Ref Doc Num	HX Per	Re Verse	PCA	Match ed Items	Computation	
00730	50502748	2/1/2005	7063	91142	0001	05	05	246	10,948.73		6		03991			
00730	50502750	2/1/2005	7063	91142	0001	05	05	246	5,063.98		6		03991			
00730	5B51P753	2/1/2005	7063	91142	0001	05	05	246	60,081.37		6		03991			
00730	50502763	2/15/2005	7063	91142	0001	05	05	246	4,080.96		6		03991			
00730	50502765	2/15/2005	7063	91142	0001	05	05	246	41,224.67		6		03991			
00730	5B528769	2/15/2005	7063	91142	0001	05	05	246	62,540.17		6		03991			
00730	5M52S773	2/22/2005	7063	91142	0001	05	05	246	929,808.00		6		03991	2	929,808.00	
Entries add manually from 88 screen																
	50503779	3/1/2005						246	6,575.09					7	6,575.09	
	B52M782	3/1/2005						246	59,201.29					4	59,201.29	
									995,584.38							
									(995,584.38)	USAS accrual						
									-							

Liquidated Transactions in USAS

A) Deposit to State Treasury

Unit	Curr Doc Num	Batch date	Comp troller Obj	Appr op Num	Fund	Appro priat Yr	Fiscal Year	Trans action Cd	Sum Trans Amt	Ref Doc Num	HX Per	Re Verse	PCA	Match ed Items	Computation
00730	D9502747	2/1/2005	7063	91142	0001	05	05	180	10.76		6		03991	1	
00730	D9502749	2/1/2005	7063	91142	0001	05	05	180	4,210.37		6		03991	1	(4,221.13)
00730	D9502762	2/15/2005	7063	91142	0001	05	05	180	2,893.45		6		03991	6	
00730	D9502764	2/15/2005	7063	91142	0001	05	05	180	33,683.71		6		03991	6	(36,577.16)
Entry add manually from GL USAS Payroll file sent to USAS															
	D9503778	3/1/2005						180	1,664.10					7	(1,664.10)

									(42,462.39)				
B) Proportionality Expenditure Transfers in USAS													
00730	J0161234	2/7/2005	7063	91142	0001	05	05	407	(364,971.84)	J0161234	6	03991	5
00730	J0161260	2/18/2005	7063	91142	0001	05	05	407	(135.20)	J0161260	6	03991	5
00730	J0161260	2/18/2005	7063	91142	0001	05	05	408	135.20	J0161260	6	03991	5
									(364,971.84)				

(364,971.84)

C) Reimbursement from State Treasury

Unit	Curr Doc Num	Batch date (Payment Due Date)	Comp troller Obj	Appr op Num	Fund	Appro priat Yr	Fiscal Year	Trans action Cd	Sum Trans Amt	Ref Doc Num	HX Per	Re Ver se	PCA	Match ed Items	Computation
00730	YP502748	2/2/2005	7063	91142	0001	05	05	386	10,948.73	50502748	6		03991	1	
00730	YP502750	2/2/2005	7063	91142	0001	05	05	386	5,063.98	50502750	6		03991	1	
00730	YP51P753	2/2/2005	7063	91142	0001	05	05	386	60,081.37	5B51P753	6		03991	1	76,094.08
00730	YP502763	2/18/2005	7063	91142	0001	05	05	386	4,080.96	50502763	6		03991	6	
00730	YP502765	2/18/2005	7063	91142	0001	05	05	386	41,224.67	50502765	6		03991	6	45,305.63
00730	YP528769	2/18/2005	7063	91142	0001	05	05	386	62,540.17	5B528769	6		03991	3	62,540.17
									183,939.88						
Correcting entry for TCWS done in PS on previous months															
00730	J0161273	2/28/2005	7063	91142	0001	05	05	408	72.70	J0161273	6		03991	0	

Description	Subtotal Amt	Total Amount
Reserved for Payroll in USAS		
5M52S773	929,808.00	
50503779	6,575.09	
B52M782	59,201.29	
	<u>995,584.38</u>	995,584.38
Refund to State processed during February 2005		
D9502747	(10.76)	
D9502749	(4,210.37)	
D9502762	(2,893.45)	
D9502764	(33,683.71)	
	<u>(40,798.29)</u>	(40,798.29)
Expenditure Transfer	(364,971.84)	(364,971.84)
Correcting Entry b/w TCWS and FICA	72.70	72.70
Expenses during February 2005		
50502763	4,080.96	
50502765	41,224.67	
5B528769	62,540.17	
	<u>107,845.80</u>	107,845.80
Total Amount Expenses in USAS		697,732.75

PS transactions for the month of February 2005 (Query Results from the JRNL Line and JRNL Header Tables)

Expenses posted in PS

A) Reimbursement posted to GL

Unit	Journal ID	Date Effective Date	Ledger	Account	Fund	Dept ID	Program	Bud Ref	Sum Amount	Period	Year	Status	Line Descr	Matched Items	Computation
00730	HR01083377	2/15/2005	ACTUALS	51109	1022	H0637	A0296	BP2005	<u>2,212.56</u>	6	2005	P	HR Payroll Monthly OffCycle	7	
00730	HR01083377	2/15/2005	ACTUALS	51109	1022	H0637	B0517	BP2005	<u>(21.09)</u>	6	2005	P	HR Payroll Monthly OffCycle	7	
00730	HR01083377	2/15/2005	ACTUALS	51109	1022	H0637	C0218	BP2005	<u>(312.68)</u>	6	2005	P	HR Payroll Monthly OffCycle	7	
00730	HR01083377	2/15/2005	ACTUALS	51109	1022	H0637	D0647	BP2005	<u>(11.91)</u>	6	2005	P	HR Payroll Monthly OffCycle	7	
00730	HR01083377	2/15/2005	ACTUALS	51109	1022	H0637	F0293	BP2005	<u>45.53</u>	6	2005	P	HR Payroll Monthly OffCycle	7	
00730	HR01083409	2/22/2005	ACTUALS	51109	1022	H0637	A0296	BP2005	<u>124.45</u>	6	2005	P	HR Labor Distribution	7	
00730	HR01083409	2/22/2005	ACTUALS	51109	1022	H0637	B0517	BP2005	<u>31.60</u>	6	2005	P	HR Labor Distribution	7	
00730	HR01083409	2/22/2005	ACTUALS	51109	1022	H0637	C0218	BP2005	<u>(0.01)</u>	6	2005	P	HR Labor Distribution	7	
00730	HR01083409	2/22/2005	ACTUALS	51109	1022	H0637	D0647	BP2005	<u>141.25</u>	6	2005	P	HR Labor Distribution	7	
00730	HR01083409	2/22/2005	ACTUALS	51109	1022	H0637	F0293	BP2005	<u>62.94</u>	6	2005	P	HR Labor Distribution	7	
00730	HR01083409	2/22/2005	ACTUALS	51109	1022	H0637	G0216	BP2005	<u>284.31</u>	6	2005	P	HR Labor Distribution	7	
00730	HR01083409	2/22/2005	ACTUALS	51109	1022	H0637	H0221	BP2005	<u>7.23</u>	6	2005	P	HR Labor Distribution	7	
00730	HR01083378	2/23/2005	ACTUALS	51109	1022	H0637	A0296	BP2005	<u>787.00</u>	6	2005	P	HR Payroll Monthly OffCycle	7	
00730	HR01083378	2/23/2005	ACTUALS	51109	1022	H0637	C0218	BP2005	<u>48.76</u>	6	2005	P	HR Payroll Monthly OffCycle	7	
00730	HR01083378	2/23/2005	ACTUALS	51109	1022	H0637	D0647	BP2005	<u>175.35</u>	6	2005	P	HR Payroll Monthly OffCycle	7	
00730	HR01083378	2/23/2005	ACTUALS	51109	1022	H0637	E0220	BP2005	<u>237.65</u>	6	2005	P	HR Payroll Monthly OffCycle	7	
00730	HR01083378	2/23/2005	ACTUALS	51109	1022	H0637	F0293	BP2005	<u>1,098.05</u>	6	2005	P	HR Payroll Monthly OffCycle	7	(4,910.99)
00730	HR01083398	2/22/2005	ACTUALS	51109	1022	H0637	A0296	BP2005	<u>10,517.55</u>	6	2005	P	HR B022205Payroll Biwk OnCycle	4	
00730	HR01083398	2/22/2005	ACTUALS	51109	1022	H0637	B0517	BP2005	<u>1,595.34</u>	6	2005	P	HR B022205Payroll Biwk OnCycle	4	
00730	HR01083398	2/22/2005	ACTUALS	51109	1022	H0637	C0218	BP2005	<u>1,342.91</u>	6	2005	P	HR B022205Payroll Biwk OnCycle	4	
00730	HR01083398	2/22/2005	ACTUALS	51109	1022	H0637	D0647	BP2005	<u>6,607.75</u>	6	2005	P	HR B022205Payroll Biwk OnCycle	4	

00730	HR01083398	2/22/2005	ACTUALS	51109	1022	H0637	E0220	BP2005	<u>5,485.50</u>	6	2005	P	HR B022205Payroll Biwk OnCycle	4	
00730	HR01083398	2/22/2005	ACTUALS	51109	1022	H0637	F0293	BP2005	<u>13,055.74</u>	6	2005	P	HR B022205Payroll Biwk OnCycle	4	
00730	HR01083398	2/22/2005	ACTUALS	51109	1022	H0637	G0216	BP2005	<u>20,538.02</u>	6	2005	P	HR B022205Payroll Biwk OnCycle	4	
00730	HR01083398	2/22/2005	ACTUALS	51109	1022	H0637	H0221	BP2005	<u>42.79</u>	6	2005	P	HR B022205Payroll Biwk OnCycle	4	
00730	HR01083399	2/22/2005	ACTUALS	51109	1022	H0637	G0216	BP2005	<u>15.69</u>	6	2005	P	HR B022205Payroll Biwk OnCycle	4	(59,201.29)
00730	HR01081133	2/8/2005	ACTUALS	51109	1022	H0264	A0296	BP2005	(72.12)	6	2005	P	HR Payroll Reallocation	6	
00730	HR01081133	2/8/2005	ACTUALS	51109	1022	H0637	A0296	BP2005	2,916.87	6	2005	P	HR Payroll Reallocation	6	
00730	HR01081133	2/8/2005	ACTUALS	51109	1022	H0637	C0218	BP2005	-	6	2005	P	HR Payroll Reallocation	6	
00730	HR01081133	2/8/2005	ACTUALS	51109	1022	H0637	D0647	BP2005	474.82	6	2005	P	HR Payroll Reallocation	6	
00730	HR01081133	2/8/2005	ACTUALS	51109	1022	H0637	F0293	BP2005	1,501.92	6	2005	P	HR Payroll Reallocation	6	
00730	HR01081133	2/8/2005	ACTUALS	51109	1022	H0637	G0216	BP2005	-	6	2005	P	HR Payroll Reallocation	6	
00730	HR01081136	2/11/2005	ACTUALS	51109	1022	H0637	A0296	BP2005	1,864.80	6	2005	P	HR Payroll Reallocation	6	
00730	HR01081136	2/11/2005	ACTUALS	51109	1022	H0637	B0517	BP2005	1,291.41	6	2005	P	HR Payroll Reallocation	6	
00730	HR01081136	2/11/2005	ACTUALS	51109	1022	H0637	C0218	BP2005	(376.39)	6	2005	P	HR Payroll Reallocation	6	
00730	HR01081136	2/11/2005	ACTUALS	51109	1022	H0637	D0647	BP2005	(1,214.43)	6	2005	P	HR Payroll Reallocation	6	
00730	HR01081136	2/11/2005	ACTUALS	51109	1022	H0637	F0293	BP2005	1,154.08	6	2005	P	HR Payroll Reallocation	6	
00730	HR01072781	2/1/2005	ACTUALS	51109	1022	H0637	A0296	BP2005	591.40	6	2005	P	HR Payroll Monthly OffCycle	6	
00730	HR01072781	2/1/2005	ACTUALS	51109	1022	H0637	B0517	BP2005	(69.54)	6	2005	P	HR Payroll Monthly OffCycle	6	
00730	HR01072781	2/1/2005	ACTUALS	51109	1022	H0637	C0218	BP2005	2.99	6	2005	P	HR Payroll Monthly OffCycle	6	
00730	HR01072781	2/1/2005	ACTUALS	51109	1022	H0637	D0647	BP2005	151.74	6	2005	P	HR Payroll Monthly OffCycle	6	
00730	HR01072781	2/1/2005	ACTUALS	51109	1022	H0637	E0220	BP2005	9.25	6	2005	P	HR Payroll Monthly OffCycle	6	
00730	HR01081173	2/8/2005	ACTUALS	51109	1022	H0637	A0296	BP2005	25.07	6	2005	P	HR Payroll Biweekly OffCycle	6	
00730	HR01081173	2/8/2005	ACTUALS	51109	1022	H0637	B0517	BP2005	298.35	6	2005	P	HR Payroll Biweekly OffCycle	6	
00730	HR01081173	2/8/2005	ACTUALS	51109	1022	H0637	D0647	BP2005	(25.81)	6	2005	P	HR Payroll Biweekly OffCycle	6	
00730	HR01081173	2/8/2005	ACTUALS	51109	1022	H0637	G0216	BP2005	158.60	6	2005	P	HR Payroll Biweekly OffCycle	6	
00730	HR01081173	2/8/2005	ACTUALS	51109	1022	H0637	H0221	BP2005	26.78	6	2005	P	HR Payroll Biweekly OffCycle	6	
00730	HR01081145	2/9/2005	ACTUALS	51109	1022	H0637	A0296	BP2005	13.44	6	2005	P	HR Payroll Monthly OffCycle	6	
00730	HR01081145	2/9/2005	ACTUALS	51109	1022	H0637	B0517	BP2005	(126.54)	6	2005	P	HR Payroll Monthly OffCycle	6	

00730	HR01081145	2/9/2005	ACTUALS	51109	1022	H0637	D0647	BP2005	69.34	6	2005	P	HR Payroll Monthly OffCycle	6	
00730	HR01081145	2/9/2005	ACTUALS	51109	1022	H0637	E0220	BP2005	-	6	2005	P	HR Payroll Monthly OffCycle	6	
00730	HR01081145	2/9/2005	ACTUALS	51109	1022	H0637	F0293	BP2005	55.70	6	2005	P	HR Payroll Monthly OffCycle	6	
00730	HR01081145	2/9/2005	ACTUALS	51109	1022	H0637	G0216	BP2005	6.74	6	2005	P	HR Payroll Monthly OffCycle	6	(8,728.47)
00730	HR01081161	2/8/2005	ACTUALS	51109	1022	H0637	A0296	BP2005	10,903.63	6	2005	P	HR B020805Payroll Biwk OnCycle	3	
00730	HR01081161	2/8/2005	ACTUALS	51109	1022	H0637	B0517	BP2005	1,629.77	6	2005	P	HR B020805Payroll Biwk OnCycle	3	
00730	HR01081161	2/8/2005	ACTUALS	51109	1022	H0637	C0218	BP2005	1,433.00	6	2005	P	HR B020805Payroll Biwk OnCycle	3	
00730	HR01081161	2/8/2005	ACTUALS	51109	1022	H0637	D0647	BP2005	7,166.38	6	2005	P	HR B020805Payroll Biwk OnCycle	3	
00730	HR01081161	2/8/2005	ACTUALS	51109	1022	H0637	E0220	BP2005	5,750.15	6	2005	P	HR B020805Payroll Biwk OnCycle	3	
00730	HR01081161	2/8/2005	ACTUALS	51109	1022	H0637	F0293	BP2005	13,759.26	6	2005	P	HR B020805Payroll Biwk OnCycle	3	
00730	HR01081161	2/8/2005	ACTUALS	51109	1022	H0637	G0216	BP2005	21,749.02	6	2005	P	HR B020805Payroll Biwk OnCycle	3	
00730	HR01081161	2/8/2005	ACTUALS	51109	1022	H0637	H0221	BP2005	132.86	6	2005	P	HR B020805Payroll Biwk OnCycle	3	
00730	HR01081163	2/8/2005	ACTUALS	51109	1022	H0637	G0216	BP2005	16.10	6	2005	P	HR B020805Payroll Biwk OnCycle	3	(62,540.17)
00730	HR01080978	2/28/2005	ACTUALS	51109	1022	H0637	A0296	BP2005	657,860.26	6	2005	P	HR M022805Payroll Mnth OnCycle	2	
00730	HR01080978	2/28/2005	ACTUALS	51109	1022	H0637	B0517	BP2005	36,434.64	6	2005	P	HR M022805Payroll Mnth OnCycle	2	
00730	HR01080978	2/28/2005	ACTUALS	51109	1022	H0637	C0218	BP2005	17,748.78	6	2005	P	HR M022805Payroll Mnth OnCycle	2	
00730	HR01080978	2/28/2005	ACTUALS	51109	1022	H0637	D0647	BP2005	83,074	6	2005	P	HR M022805Payroll Mnth OnCycle	2	
00730	HR01080978	2/28/2005	ACTUALS	51109	1022	H0637	E0220	BP2005	21,196.33	6	2005	P	HR M022805Payroll Mnth OnCycle	2	
00730	HR01080978	2/28/2005	ACTUALS	51109	1022	H0637	F0293	BP2005	107,541.83	6	2005	P	HR M022805Payroll Mnth OnCycle	2	
00730	HR01080978	2/28/2005	ACTUALS	51109	1022	H0637	G0216	BP2005	5,951.71	6	2005	P	HR M022805Payroll Mnth OnCycle	2	(929,808.00)
									1,065,188.92						

B) Proportionality Expenditure Transfer in PS

Unit	Journal ID	Date	Ledger	Account	Fund	Dept ID	Program	Bud Ref	Sum Amount	Period	Year	Status	Line Descr	Matched Items
00730	STJ0161234	2/7/2005	ACTUALS	51109	1022	H0637	A0296	BP2005	(222,453.03)	6	2005	P	PROP ADJ- FICA FD1 JAN 05	5
00730	STJ0161234	2/7/2005	ACTUALS	51109	1022	H0637	B0517	BP2005	(15,117.82)	6	2005	P	PROP ADJ- FICA FD1 JAN 05	5
00730	STJ0161234	2/7/2005	ACTUALS	51109	1022	H0637	C0218	BP2005	(7,859.61)	6	2005	P	PROP ADJ- FICA FD1 JAN 05	5
00730	STJ0161234	2/7/2005	ACTUALS	51109	1022	H0637	D0647	BP2005	(35,152.30)	6	2005	P	PROP ADJ- FICA FD1 JAN 05	5
00730	STJ0161234	2/7/2005	ACTUALS	51109	1022	H0637	E0220	BP2005	(12,456.16)	6	2005	P	PROP ADJ- FICA FD1 JAN 05	5
00730	STJ0161234	2/7/2005	ACTUALS	51109	1022	H0637	F0293	BP2005	(51,473.59)	6	2005	P	PROP ADJ- FICA FD1 JAN 05	5
00730	STJ0161234	2/7/2005	ACTUALS	51109	1022	H0637	G0216	BP2005	(20,424.86)	6	2005	P	PROP ADJ- FICA FD1 JAN 05	5
00730	STJ0161234	2/7/2005	ACTUALS	51109	1022	H0637	H0221	BP2005	(34.47)	6	2005	P	PROP ADJ- FICA FD1 JAN 05	5

(364,971.84)

Total Exp PS 700,217.08

Computation

364,971.84
0.00
Total Computation
Amt

D. Explanation of Expense Difference between PS and USAS

Description	Subtotal	Total
USAS Expenses		697,732.75
Refund to State posted in PS in January processed in USAS in February		
D9502747	10.76	
D9502749	<u>4,210.37</u>	
	4,221.13	4,221.13
Refund to State posted in PS in February processed in USAS in March		
D9503778	(1,664.10)	(1,664.10)
Correcting Entry between TCWS and FICA	(72.70)	<u>(72.70)</u>
PS Expenses		<u>700,217.08</u>

The expenses posted to fund code 1034 are not in USAS on appropriations 13121 or 91142. A reallocation needs to be done in PS only.

E. Current Month Outstanding Items

PS Current Month Outstanding Entries

Unit	Journal ID	Date Effective Date	Ledger	Account	Fund	Dept ID	Program	Bud Ref	Sum Amount	Period	Year	Status	Line Descr	Matched Items
00730	HR01083377	2/15/2005	ACTUALS	51109	1022	H0637	A0296	BP2005	2,212.56	6	2005	P	HR Payroll Monthly OffCycle	7
00730	HR01083377	2/15/2005	ACTUALS	51109	1022	H0637	B0517	BP2005	(21.09)	6	2005	P	HR Payroll Monthly OffCycle	7
00730	HR01083377	2/15/2005	ACTUALS	51109	1022	H0637	C0218	BP2005	(312.68)	6	2005	P	HR Payroll Monthly OffCycle	7
00730	HR01083377	2/15/2005	ACTUALS	51109	1022	H0637	D0647	BP2005	(11.91)	6	2005	P	HR Payroll Monthly OffCycle	7
00730	HR01083377	2/15/2005	ACTUALS	51109	1022	H0637	F0293	BP2005	45.53	6	2005	P	HR Payroll Monthly OffCycle	7
00730	HR01083409	2/22/2005	ACTUALS	51109	1022	H0637	A0296	BP2005	124.45	6	2005	P	HR Labor Distribution	7
00730	HR01083409	2/22/2005	ACTUALS	51109	1022	H0637	B0517	BP2005	31.60	6	2005	P	HR Labor Distribution	7
00730	HR01083409	2/22/2005	ACTUALS	51109	1022	H0637	C0218	BP2005	(0.01)	6	2005	P	HR Labor Distribution	7
00730	HR01083409	2/22/2005	ACTUALS	51109	1022	H0637	D0647	BP2005	141.25	6	2005	P	HR Labor Distribution	7
00730	HR01083409	2/22/2005	ACTUALS	51109	1022	H0637	F0293	BP2005	62.94	6	2005	P	HR Labor Distribution	7
00730	HR01083409	2/22/2005	ACTUALS	51109	1022	H0637	G0216	BP2005	284.31	6	2005	P	HR Labor Distribution	7
00730	HR01083409	2/22/2005	ACTUALS	51109	1022	H0637	H0221	BP2005	7.23	6	2005	P	HR Labor Distribution	7
00730	HR01083378	2/23/2005	ACTUALS	51109	1022	H0637	A0296	BP2005	787.00	6	2005	P	HR Payroll Monthly OffCycle	7
00730	HR01083378	2/23/2005	ACTUALS	51109	1022	H0637	C0218	BP2005	48.76	6	2005	P	HR Payroll Monthly OffCycle	7
00730	HR01083378	2/23/2005	ACTUALS	51109	1022	H0637	D0647	BP2005	175.35	6	2005	P	HR Payroll Monthly OffCycle	7
00730	HR01083378	2/23/2005	ACTUALS	51109	1022	H0637	E0220	BP2005	237.65	6	2005	P	HR Payroll Monthly OffCycle	7
00730	HR01083378	2/23/2005	ACTUALS	51109	1022	H0637	F0293	BP2005	1,098.05	6	2005	P	HR Payroll Monthly OffCycle	7
00730	HR01083398	2/22/2005	ACTUALS	51109	1022	H0637	A0296	BP2005	10,517.55	6	2005	P	HR B022205Payroll Biwk OnCycle	4
00730	HR01083398	2/22/2005	ACTUALS	51109	1022	H0637	B0517	BP2005	1,595.34	6	2005	P	HR B022205Payroll Biwk OnCycle	4
00730	HR01083398	2/22/2005	ACTUALS	51109	1022	H0637	C0218	BP2005	1,342.91	6	2005	P	HR B022205Payroll Biwk OnCycle	4
00730	HR01083398	2/22/2005	ACTUALS	51109	1022	H0637	D0647	BP2005	6,607.75	6	2005	P	HR B022205Payroll Biwk OnCycle	4
00730	HR01083398	2/22/2005	ACTUALS	51109	1022	H0637	E0220	BP2005	5,485.50	6	2005	P	HR B022205Payroll Biwk OnCycle	4

Computation

(4,910.99)

USAS Current Month Outstanding Entries

Unit	Curr Doc Num	Batch date	Comp troller Obj	Appr op Num	Fund	Appro priat Yr	Fiscal Year	Trans action Cd	Sum Trans Amt	Ref Doc Num	HX Per	Re Ver se	PCA	Match ed Items	Computation
Entries add manually from 88 screen															
	50503779	3/1/2005						246	<u>6,575.09</u>					7	6,575.09
	5B52M782	3/1/2005						246	<u>59,201.29</u>					4	59,201.29
								Total Type 6	<u>65,776.38</u>						
Entry add manually from USAS Payroll file sent to USAS															
	D9503778	3/1/2005						180	<u>1,664.10</u>					7	(1,664.10)
								Total Type 2	<u>1,664.10</u>						
								USAS Total Amount	<u>64,112.28</u>						0.00
															Total Computation Amt

Outstanding Entries	PS	USAS
HR01083377	1,912.41	
HR01083409	651.77	
HR01083378	2,346.81	
HR01083398	59,185.60	
HR01083399	15.69	
50503779		6,575.09
5B52M782		59,201.29
D9503778		(1,664.10)
	<u>64,112.28</u>	<u>64,112.28</u>

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Payroll Reimbursement File Review

When we receive the payroll information, before it is sent to USAS, the following steps needs to be followed:

1. Place the cursor in the second row below the row headers
2. Go to data_filter_auto filter
3. Go to the appropriation number and click on the arrow to choose the first appropriation that appears on the list.

2004-01-27	50106	1026	10730 - 0001	H0143	N
2004-01-27	50106	1026	10730 - 0001	H0066	N
2004-01-27	50108	1026	10730 - 0001	H0104	N
2004-01-27	50106	1026	10730 - 0001	H0189	N
2004-01-27	50111	1026	10730 - 0001	H0189	N
2004-01-27	50108	1026	10730 - 0001	H0213	N
2004-01-27	50106	1026	10730 - 0001	H0107	N
2004-01-27	50106	1026	10730 - 0225	H0098	N
2004-01-27	50106	1026	13019 - 0001	H0098	N
2004-01-27	50106	1026	13120 - 0001	H0098	N
2004-01-27	50106	1026	13121 - 0001	H0129	N
2004-01-27	50106	1026	91142 - 0001	H0129	N
2004-01-27	50106	1026	91142 - 0225	H0129	N
2004-01-27	50106	1026	97646 - 0001	H0129	N
2004-01-27	50106	1026	10730 - 0001	H0189	N
2004-01-27	50111	1026	10730 - 0001	H0189	N

4. Sort by account number for that particular appropriation
5. Check for the accuracy of the accounts posted to that particular appropriation. For example, benefit accounts 51109 or 51110 should not be posted to our E&G appropriation.
6. Check that there is not 99999 appropriation number
7. Check for funding on the appropriations
8. Repeat steps 3-5 for each appropriation (*)
9. Print out the errors to be corrected in the USAS Payroll Correction Panel
10. Go to the appropriation number and click on the arrow to choose "all" to see all appropriations
11. Sort by "TINS" to see for incomplete or missing vendor Ids

(*) The summary page has already that information by appropriation and account, but I do this check again to confirm the summary.

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Control of Account Receivable

Reimbursement from the State Cycle

The Financial System Operations Department performs several steps to capture our payroll reimbursement from the state initially paid with our local funds. The steps are: Accounts Receivable from State Cycle, Inter-Campus Transfer, Feed Payroll Information to the State System and Allocation of ERS and TRS liability to revenue.

Account Receivable from State Cycle

The Accounts Receivable from State Cycle refers to entries entered in our financial system and fed to the state only to the effect of capturing our state funds. Account 12118 (payroll receivable from state) is cleared when the reimbursement is received. The accrual entry for the reimbursement using account receivable 12118 is not set up for the payroll payments for the last payroll at year-end, since this payroll's cash is disbursed in the first day of the following fiscal year (09-01-2XXX). Otherwise, at year-end we will have two assets (cash account 10500 and receivable account 12118) and two liabilities (payroll clearing account 21100 and the payroll liability accounts from the HR journals). In the Account Receivable from State cycle, there are two steps at campus level.

1. The account receivable 12118 and payroll clearing account 21100 are used to set up our salary reimbursement from the state by issuing an accrual journal entry in PS at campus level. The salary reimbursement is for the amount of the net pay checks and benefits. The data to set up the receivable is taken from the HR load coming from the payroll system by looking at the cash lines (10711, 10714 net pay check) and the liability accounts for ORP and FICA.
2. Issue PS journal entries at campus level for the reimbursement coming from the state by debiting the payroll clearing (21100) and crediting the state cash account 10500.

Inter-Campus Transfer

The Inter-Campus Transfers moves the receivable from the state 12118 and benefit liability accounts (ORP and FICA) from the UH components to UHSA.

1. Close the cash lines (10711, 10714) and benefit liability accounts (ORP and FICA) at campus level and credit the inter campus payroll account 20505 fund code 2080 with the PAY journal entry.
2. At the same time, another PAY entry enters the receivable from the other campuses (account 1240X) and establishes the payroll liability accounts (ORP and FICA) at system level.

3. Close the inter campus payroll account 20505 fund code 2080 and the account receivable from the state 12118 state fund codes at campus level with a USAS entry.
4. Another USAS entry at system level reinstate the receivable from the state 12118 and closes the receivable from the components 1240X

Feed Payroll Information to the State System

Financial Operations feeds the state system the same information but using the expense accounts creating an accrual entry. Our financial system and the state system need to have the same expense data. The liability account from the accrual entry in the state system is reversed to the cash by issuing a state warrant that is remitted to our UHSA Treasury Office reimbursing the salary and benefit payments from the local bank. UHSA Treasury Office sends a confirmation to General Accounting to record the reimbursement.

Allocating ERS and TRS liability to revenue

1. The funds for group insurance (state contribution) and retirement contribution are controlled by the Employees Retirement System and Teacher Retirement System respectively. These organizations pay on our behalf. The expenses generated by the payroll system regarding these transactions need to be offset by a revenue account to show a zero effect. The allocation process debits the liability accounts to the revenue account and accomplishes the zero net amounts.

The flowcharts below show the following:

1. Payroll entries during the year
 - The payroll expense and reimbursement cycles at campus level.
 - The reimbursement cycle and the different departments affected at system level.
2. Payroll entries at year-end
 - The payroll expense and reimbursement cycles at campus and system level.

State Fund Payroll Process During the Year – Campus Level

Payroll Expense Cycle - Payroll

HR Jrnl (accrual entries to post the payroll expenses)

HR accounting line feeding from the HR load in the HR System.

Dr. Gross Payroll Exp	\$964.00	
Cr. Cash (10711, 10714)		\$560.00
Cr. Ben AP 21125, 21124 (OASI-ORP)		\$304.00
Cr. Ben AP 21127, 21129 (ERS)		\$25.00
Cr. Ben AP 21132 (TRS)		\$25.00
Cr. Employee Deductions Liab		\$50.00

Reimbursement Cycle - Financial System Operations

Reimbursement Entries

Jrnl accrual entry to set up the receivable from the state at campus level.

A/R from State is set up for the amt of net pay check & benefit liability. Data taken from the HR load finance side.

Dr. A/R State (12118/1%)	\$864.00	
Cr. AP (21100/1%)		\$864.00

Jrnl payment entry for the reimbursement from the state bank posted at campus level.

Reimbursements feed coming from State System.

Dr. AP (21100/1%)	\$864.00	
Cr. State Bank (10500)		\$864.00

Inter-campus Transfer

PAY Allocation to TRF Liab and Cash to UHSA

Dr. Cash (10711, 10714)	\$560.00	
Dr. Ben AP 21125, 21124 (OASI-ORP)	\$304.00	
Dr. Employee Deduction	\$50.00	
Cr. Inter Campus Payroll (20505/2080)		\$914.00

USAS Allocation to TRF A/R from the state to UHSA

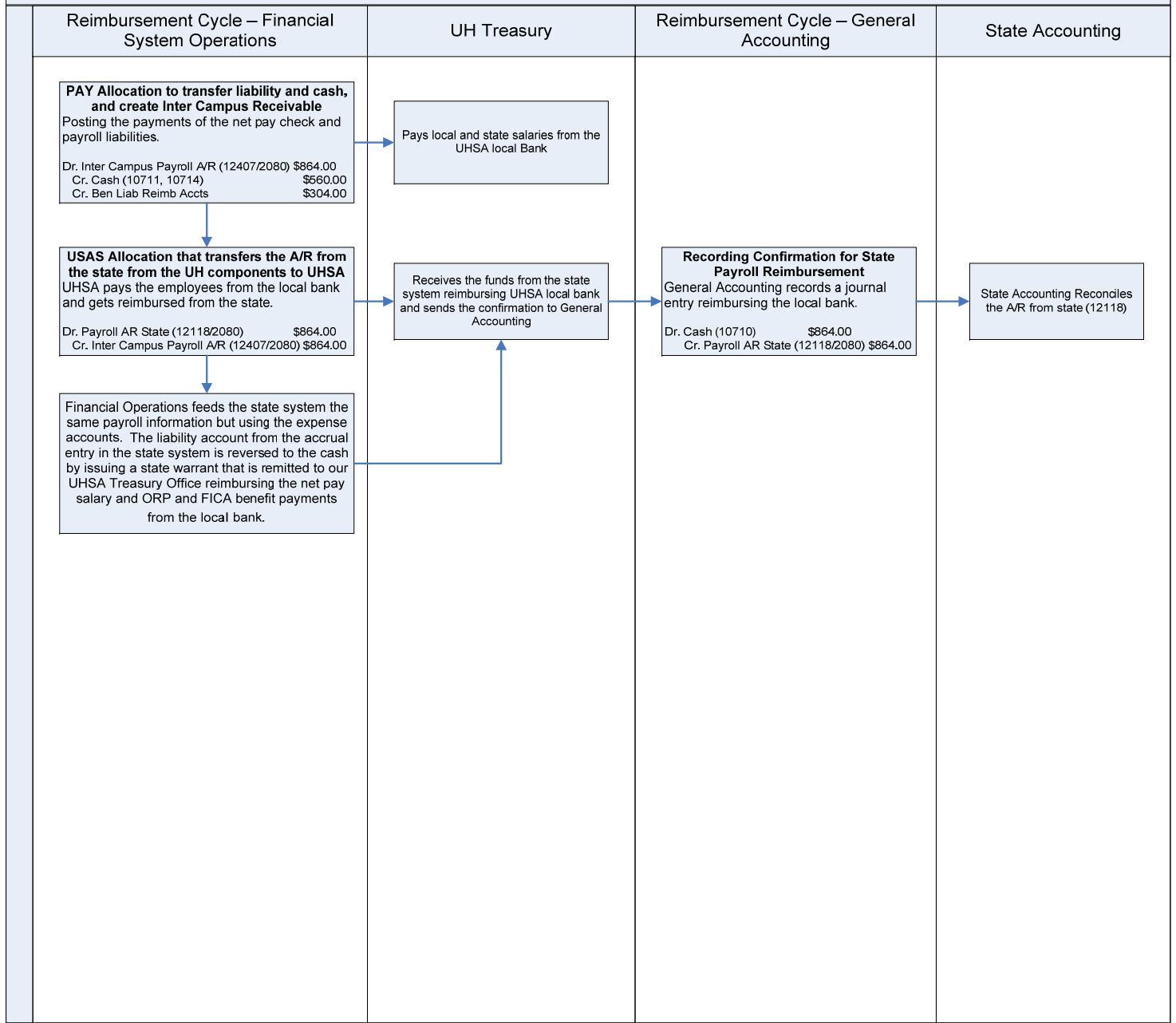
Dr. Inter Campus Payroll (20505/2080)	\$914.00	
Cr. A/R State (12118/1%)		\$914.00

Allocating ERS and TRS liability to revenue

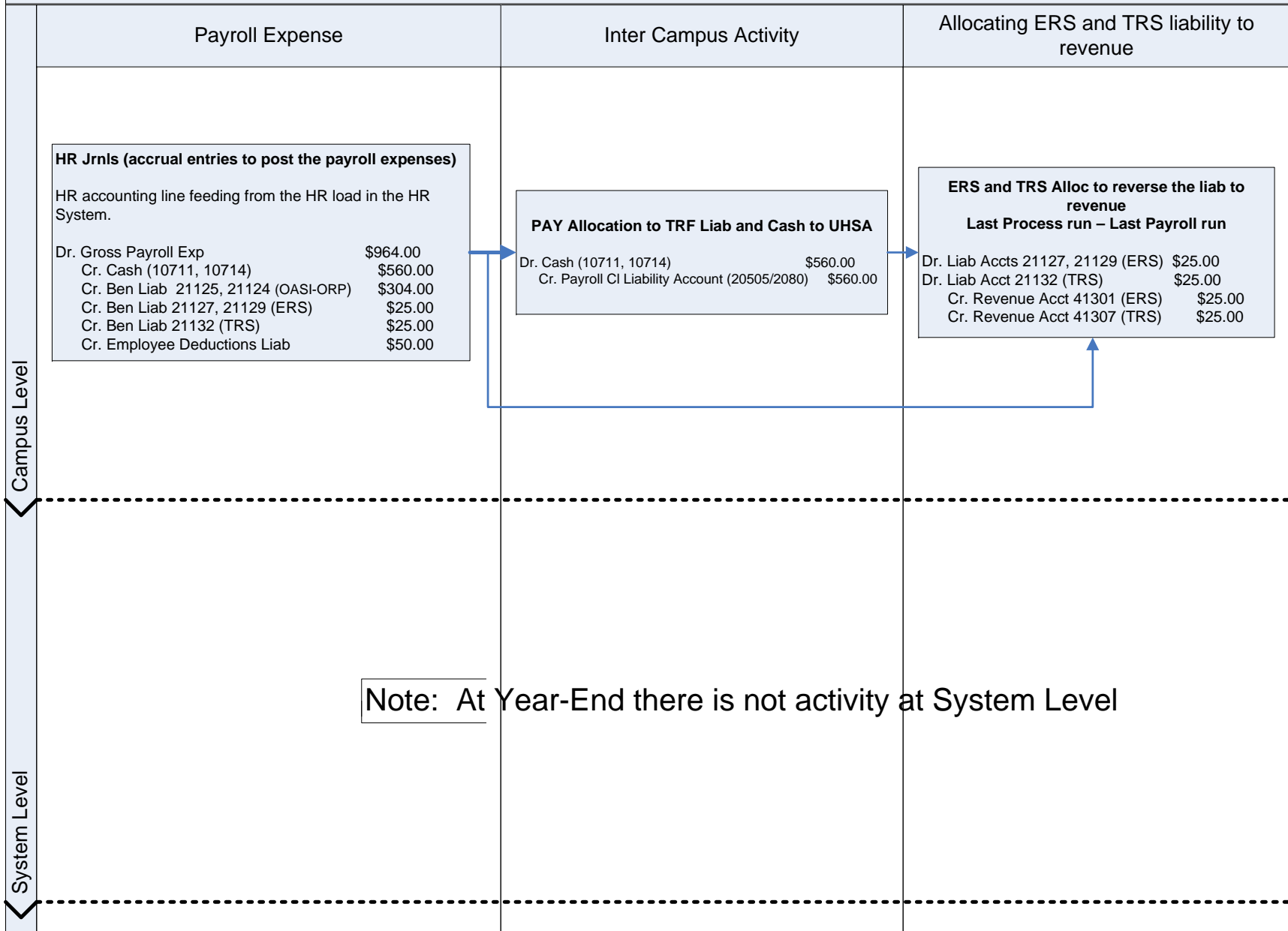
ERS and TRS Alloc to reverse the liab to revenue

Dr. Ben AP 21127, 21129 (ERS)	\$25.00	
Dr. Ben AP 21132 (TRS)	\$25.00	
Cr. Rev Acct 41301 (ERS)		\$25.00
Cr. Rev Acct 41307 (TRS)		\$25.00

State Fund Payroll Process During the Year – System Level



State Fund Payroll Process Year-End – Campus and System Level



Reimbursement from the State Reconciliation - A5

The reconciliation of A/R from state is accomplished by comparing the balance in PS account 12118 and fund code 2080 at system level to the balance in the state system for all campuses. The receivable amount in USAS is equal to the balance type 16 (CASH RSRVD – PR).

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Adjustment Entries State Payroll Liability Accounts - A6

These entries have been done to adjust previous year balances on PS accounts 20100, 20106, and 21100.

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CHAPTER 4

YEAR-END PROCESS

Year End Process

Encumbrance, Lapsing, Accruals and Accrual Reversals (APS 018) – E0 L0 A0

Policy

State agencies and institutions of higher education must report encumbrances and payables for the current fiscal year within 30 days following each of the first three quarters of the fiscal year. On November 1 of each fiscal year, the Comptroller lapses all unencumbered appropriation balances on the payables and binding encumbrances reported.

Annually, payables and binding encumbrances must be reported to the Texas Comptroller of Public Accounts, the State Auditor's office and the Legislative Budget Board by October 30. Certifications are required with each report.

Legal cite - Tex. Const. Art. III, § 49(g) and art. VIII, § 6; Tex. Gov't Code Ann. §§ 403.021, 403.071, 403.074

APS 018 applies also to payables (accruals and accrual reversals) at year-end. For those appropriations that do not have Unexpended Balance (UB) authority, the end of year balance should be accrued or encumbered, otherwise, the unexpended balance is lapsed by processing a budget revision.

Payables: Amounts obligated for goods or services **actually rendered** or provided to the agency at the end of the reporting period, for which the agency has **not made payments**, should be recorded as accounts payable. Enter vouchers payable with an effective date of August 31. Agencies **should not** process accrual transactions which **generate liquidating transactions** that post to cash (GL 0065) if they **exceed** the amount of **remaining cash-basis budget and appropriation cash available** in a prior year's appropriation.

Expenditure Transfers: If cash expenditures are posted incorrectly in the prior fiscal year, or there is need to reallocate expenditures, accrue expenditure transfers (T-Codes 467/468) with an effective date equal to the last day of the period. Accruals done using T-Codes 467 and 468 will generate an automatic reversal and post the cash in the following year. The accrual and reversal of accrual entries should be done in PS as well to keep both systems in balance.

Operating Transfers: Accrued operating transfers (due tos and due froms) should be posted with the appropriate effective date using T-Code 450 (record accrual of operating transfer-out) and T-Code 451 (record accrual of operating transfer-in). These T-Codes will reverse themselves in the new quarter/year.

Accruals and encumbrances appropriation balances are identified on the USAS Appropriation Record Inquiry (62) profile as remaining accrual and encumbrance-basis budget and appropriation accrual and encumbrance cash available. The annual

encumbrance and payables information entered in USAS should agree with the encumbrances and payables reported on the AFR (Annual Financial Report).

Accounting Policy Statements 011 - Benefits To Be Proportional by Fund - B0

Policy

The Texas Comptroller of Public Accounts, under the authority of the General Appropriations Act, requires agencies and institutions to ensure that payments of benefit costs are proportional to a state agency's or institution of higher education's funding from appropriated funds and federal receipts, unless another legal provision prohibits proportionality.

Legal cites - General Appropriations Act, Art. IX §§ 6.08, 8.02 (c), 80th Leg., R.S., §§ 51.009 (a) and (c), Education Code

Purpose: To ensure that employee benefit costs are distributed fairly and equitably between the agencies's appropriated funds. General revenue (GR) is specifically prohibited from paying the benefits associated with salaries and wages paid from other funding sources. There may be restriction(s) on the level of salaries that can be paid from a particular source of funding. These restriction(s) must be reported when completing the Benefits Proportional by Fund Report.

Institutions of Higher Education Requirements

1. Single funded institutions – Institutions with only one appropriated fund that does not include federal funds confirms their status by letter to both the Comptroller and the State Auditor annually before November 19. UHSA has a single appropriated fund (0001).
2. Multiple funded institutions - Institutions funded from multiple appropriated funds or federal receipts must submit the Benefits proportional by fund report (Exhibit 2) annually before November 19. UH has multiple appropriated funds (0001, 0225).
3. Local funds adjustments - Addendum to Exhibit 2 – Adjustment to Other Educational & General (OE&G) income to compensate for matching benefits paid from OE&G. Include the documentation of the calculations when submitting the APS 011.
4. Adjustment notification/refund – Complete Exhibit 3 and send it to ERS and TRS with a copy to the Comptroller and the SAO.

Exhibit 2 Instructions

*** SAMPLE ***

BENEFITS PROPORTIONAL BY FUND REPORT (*Institutions of Higher Education*)

For Appropriation Year 2003

as of Fiscal Year 2003

Institution Name Sample University	Agency Number 123
---------------------------------------	----------------------

SECTION I - FUNDING PROPORTIONALITY CALCULATION
Financing Sources for Appropriated Funds and Federal Receipts

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5
GENERAL REVENUE FINANCING SOURCES	FINANCING SOURCES AMOUNT**	EXCLUDE FUNDS WITH SALARY RESTRICTIONS***	FUNDING SUBJECT TO PROPORTIONALITY REQUIREMENT	REQUIRED PROPORTION (reflects local funds adj)
General Revenue* (Appd Fund # 0001)	91,950,000.00	3,910,000.00 ¹	88,060,000.00	
GR Riders (Appd Fund # 0001)	1,025,000.00 ²		1,025,000.00	
Appropriated Receipts (Appd Fund # 0001)				
Interagency Receipts (Appd Fund # 0001)				
Other Sources (Appd Fund # 0001)				
GR Total and Percentage of Grand Total			89,065,000.00	71.0076% B 74.9459%

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	
GENERAL REVENUE-DEDICATED FINANCING SOURCES	FINANCING SOURCES AMOUNT**	EXCLUDE FUNDS WITH SALARY RESTRICTIONS***	FUNDING SUBJECT TO PROPORTIONALITY REQUIREMENT	REQUIRED PROPORTION (reflects local funds adj)	
GR-Dedicated (Appd Fund # 02XX)	38,290,200.00	2,375,000.00 ³	35,915,200.00		
Other E & G Indirect Cost Income (Appd Fund #)	450,000.00		450,000.00		
Other E & G Income (Appd Fund #)					
Appropriated Receipts (Appd Fund #)					
Interagency Receipts (Appd Fund #)					
GR-D Riders (Appd Fund #)					
GR-D Local Funds Adjustment (Appd Fund #)		A 6,591,123.66	-6,591,123.66		
			36,365,200.00		
GR - Dedicated Total and Percentage of Grand Total			29,774,076.34	28.9924%	C 25.0541%

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	
FEDERAL FUNDS FINANCING SOURCES	FINANCING SOURCES AMOUNT**	EXCLUDE FUNDS WITH SALARY RESTRICTIONS***	FUNDING SUBJECT TO PROPORTIONALITY REQUIREMENT	REQUIRED PROPORTION (reflects local funds adj)	
Federal (Appd Fund #)					
FF Riders (Appd Fund #)					
Federal Fund Total and Percentage of Grand Total			0.00	0.0000%	0.0000%

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	
OTHER FUNDS FINANCING SOURCES	FINANCING SOURCES AMOUNT**	EXCLUDE FUNDS WITH SALARY RESTRICTIONS***	FUNDING SUBJECT TO PROPORTIONALITY REQUIREMENT	REQUIRED PROPORTION (reflects local funds adj)	
Other Fund (Appd Fund #)					
Appropriated Receipts (Appd Fund #)					
Interagency Receipts (Appd Fund #)					
Other E & G Patient Income (Appd Fund #)					
Other Receipts (Appd Fund #)					
OF Riders (Appd Fund #)					
Other Funds Total and Percentage of Grand Total			0.00	0.0000%	0.0000%
			125,430,200.00		
		Grand Total	118,839,076.34	100.0000%	100.0000%
			D		

Legal Cites and Documentation: _____

1-TRB (\$3,910,000)

2-Salary Increase (Appn 27978), Longevity Increase (Appn 27980), Reverse Auction Reduction (Appn 97191),

Enrollment Audit (SB1,77th Leg,RS,Art III,p.201),

3- TPEG (\$2,375,000).

* The amount listed as GR in the MOF of the GAA.

** If the sources of funding are estimated, enter the actual revenues.

***Provide statutory or other cite for excluded funds.

*** SAMPLE ***

SECTION II - BENEFITS WORKSHEETS

IIa - Social Security, State Employee Match (OASI)

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6
APPROPRIATED FUNDS	ACTUAL BENEFITS PAID	BENEFITS EXCLUDED	BENEFITS SUBJECT TO PROPORTIONALITY	CALCULATED PROPORTIONAL BENEFITS	REQUIRED ADJUSTMENT **
General Revenue (Appd Fund # 0001)	1,805,032.53	0.00	1,805,032.53	1,883,090.3596	-78,057.83
GR-Dedicated (Appd Fund # 0279)	707,567.47		707,567.47	629,509.6406	78,057.83
Federal ** (Appd Fund #)	0.00		0.00	0.0000	0.00
Other (Appd Fund #)	0.00		0.00	0.0000	0.00
			2,512,600.00	2,512,600.0000	0.00
		Totals			

Adjustment made with
Current Doc Number

J1234567

I Ib - Group Insurance (GIP)

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6
APPROPRIATED FUNDS	ACTUAL BENEFITS PAID	BENEFITS EXCLUDED	BENEFITS SUBJECT TO PROPORTIONALITY	CALCULATED PROPORTIONAL BENEFITS	REQUIRED ADJUSTMENT **
General Revenue (Appd Fund # 0001)	10,421,000.00	0.00	10,421,000.00	10,379,436.7505	41,563.25
GR-Dedicated (Appd Fund # 0279)	3,428,241.30		3,428,241.30	3,469,806.5495	-41,563.25
Federal ** (Appd Fund #)	0.00		0.00	0.0000	0.00
Other (Appd Fund #)	0.00		0.00	0.0000	0.00
			13,849,241.30	13,849,241.3000	0.00
		Totals			

Adjustment made with
Current Doc Number

T1234559

IIC - Retirement Contributions TRS)

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6
APPROPRIATED FUNDS	ACTUAL BENEFITS PAID	BENEFITS EXCLUDED	BENEFITS SUBJECT TO PROPORTIONALITY	CALCULATED PROPORTIONAL BENEFITS	REQUIRED ADJUSTMENT **
General Revenue (Appd Fund # 0001)	2,275,400.00	0.00	2,275,400.00	2,236,194.1594	39,205.84
GR-Dedicated (Appd Fund # 0279)	708,345.00		708,345.00	747,550.8406	-39,205.84
Federal ** (Appd Fund #)	0.00		0.00	0.0000	0.00
Other (Appd Fund #)	0.00		0.00	0.0000	0.00
		Totals	2,983,745.00	2,983,745.0000	0.00

Adjustment made with
Current Doc Number

J1234568

IIId - Optional Retirement Program (ORP)

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6
APPROPRIATED FUNDS	ACTUAL BENEFITS PAID	BENEFITS EXCLUDED	BENEFITS SUBJECT TO PROPORTIONALITY	CALCULATED PROPORTIONAL BENEFITS	REQUIRED ADJUSTMENT **
General Revenue (Appd Fund # 0001)	2,560,200.00	0.00	2,560,200.00	2,539,466.4389	20,733.56
GR-Dedicated (Appd Fund # 0279)	828,200.00		828,200.00	848,933.5611	-20,733.56
Federal ** (Appd Fund #)	0.00		0.00	0.0000	0.00
Other (Appd Fund #)	0.00		0.00	0.0000	0.00
			3,388,400.00	3,388,400.0000	0.00

Benefits Excluded:

ATP, HEAF

Totals

3,388,400.00

3,388,400.0000

Adjustment made with
Current Doc Number

K1111201

* Amounts may differ
due to rounding.

** Federal Funds must pay benefits on salaries paid from federal funds. See "Sources of Revenue Required to Pay Benefit Cost".

I certify that this report demonstrates compliance with HB1., 80th Legislature, R.S., Sec. 6.08 Art IX, p. 30 and has been completed in accordance with the guidance provided in Fiscal Policies and Procedures for "Benefits Proportional by Fund".

Signature

Date

Chief Financial Officer or Designee

To determine the amount in column 2, go to screen 46 and enter your agency number, Appropriation Year, Appropriation Number, Fund, COBJ, and leave the Fiscal Year Blank. The total amount listed represents actual benefits paid. This form is completed after all the entries for proportionality have been entered and posted in USAS.

We do not have an amount in column 3, because we do not pay benefits with the funds that have been excluded in Section I or from pass through funding sources.

Section 1 Funding Proportionality Calculation

- Column 1. Financing source. Rider appropriations should include the rider number.
- Column 2. Financing source amounts.
- Column 3. Exclude funds with salary restrictions. The following items are not subject to proportionality calculation:
- ◆ Tuition Remissions and Exemptions
 - ◆ Emergency Appropriations
 - ◆ Transfer from the Texas Higher Education Coordinating Board (ATP/ARP, TCWS, Dev Ed., Texas Grant, Fifth Year Schol.)
 - ◆ GR appropriations for tuition revenue bond debt service
 - ◆ Texas Public Education Grant (TPEG)
 - ◆ Constitutional Funds such as HEAF
 - ◆ Statutory Restricted Funds such as Texas Excellence Funds
- Column 4. Funding subject to proportionality requirements. To determine the funding subject to proportionality subtract Column 3 from Column 2 and enter the amount in Column 4.
- Column 5. Required proportion. To determine each fund's proportionality divide each amount in Column 4 by the total amount in Column 4. These percentages are used to calculate the amount of benefits payments.

Local Fund

- Adjustments Other E&G income classified as GR-D in the proportionality schedules may be adjusted to compensate for matching benefits paid from this source. The amount of the adjustment is calculated as follows:
- Complete the total General Revenue Funding Source (section 1) without any adjustments to GR-D funds
 - Multiple the percentage calculated for GR-D Funds by the by the total benefits paid from all funds.
 - Subtract this amount from GR-D Funds and recalculate the source of funding percentages
 - Use these percentages to calculate how proportional benefits should be paid

Section 2 Benefits Worksheet

1. Social Security, State Employee Match – The state match appropriation is made to the Comptroller's Office and the appropriation authority is transferred to our institution.
2. Group Insurance – The Employees Retirement System (ERS) is the state trustee agency. ERS pays all group insurance premiums in our behalf. See APS 005.
3. Teacher Retirement System – The appropriation is made to the Teacher Retirement System (TRS). Appropriation authority for expenditures from OE&G sources is transferred to our institution appropriation number 99323. Our institution needs to pay TRS for the non-GR funded employees. See APS 005.
4. Optional Retirement Program – The appropriation is made to the Comptroller's Office and the appropriation authority is transferred to our institution for the 6% state match for both GR and OE&G.

Determine the required proportional payment amount for benefits payments for appropriated funds.

- a. Enter the benefit expenses reconciled in column 2. ERS fund 0001 expenses in PS should be adjusted to the amount stated in the ERS report.
- b. Enter the benefits subject to the adjustment for proportionality in column 4 (the same as in step a)
- c. Enter the calculated proportional benefits in column 5 (multiply column 4 by the percentage calculated for each appropriated fund in Column 5 in Section 1)
- d. Calculate the difference between b and c and enter it in column 6. If an adjustment is required enter the current document number
- e. Do adjustment in PS and in USAS for FICA, ORP, (fund 0001 and 0225) and ERS and TRS fund 0225. After 08/31 do entries using effective date 08/31 and use T-Codes 467 and 468 for FICA and ORP between fund 0001 and 0225. For ERS and TRS fund 0225 do entries using effective date 08/31 and use T-code 420 (payment) or 420R (refund).
- f. T-Codes 467 and 468 are reversed automatically in the following year and T-Code 471 and 472 are generated making the actual payment in USAS. Reversal in PS is done to the liability and receivable account and cash.
- g. T-Code 420 or 420R is reversed automatically in the following year with T-Code 421 or 421R. A manual entry needs to be done in the following year for the actual payment to ERS and TRS fund 0225.
- h. Do adjustment in PS for TRS fund 0001 and submit Exhibit 2 to Comptroller's office and SAO
- i. Do adjustment in PS for ERS fund 0001 and submit Exhibit 2 to Comptroller's office and SAO
- j. Submit Exhibit 3 for adjustment or refunds for ERS or TRS
- k. Negative adjustments indicate the amount owed to GR and positive adjustments indicate amount to be refunded from GR
- l. Return unused portion for FICA and ORP fund 0001 and FICA, ORP and TRS fund 0225

Submission of certified report

The chief fiscal officer must sign the report certifying that the report is in compliance with GAA requirements and was completed according to this document's guidelines. Send copies of the completed reports or correspondence to the Comptroller's office, the SAO, and the LBB at the following addresses:

Comptroller of Public Accounts:
Fund Accounting Division
Appropriation Control Section
111 East 17th Street, Room 901
Austin, Texas 78774-1440
FAX: 512-936-5972

State Auditor's Office:
Central Files
Attn: Laura Taylor-Woods
1501 North Congress Ave., Suite 4-224
Austin, Texas 78701-1429
FAX: 512-936-9400

Legislative Budget Board:
john.wielmaker@lbb.state.tx.us

Section III: Adjustment Notification/Refund Request Form,

Where to send the forms

Institutions that are not self-insured should send a completed *Adjustment Notification/Refund Request Form* to the Employees Retirement System (Attention: Finance and Administration Division, FAX number 512-867-7491), with copies sent to the Comptroller and SAO (see addresses listed in the “Submission of certified report” section above).

Institutions participating in the Teacher Retirement System of Texas should send a completed *Adjustment Notification/Refund Request Form* to the Teacher Retirement System (Attention: Benefit Accounting, FAX 512-542-6471), with copies sent to the Comptroller and SAO (see addresses listed in the Submission of Certified Report section above). Refund requests submitted to TRS must contain the institution’s TRS four-digit district number. If you do not know the district number, please call 1-800-433-5734 or 512-370-0592.

See the example from https://fm.xcpa.state.tx.us/fm/pubs/aps/11/aps011_forms.php HE, Section III worksheet.

[Return to ERS Ben](#)

Examples of accruals, accrual reversals and payments, and return of un-used funds are going to be displayed in the next pages. The particular examples are when expenses on fund 0225 are decreasing and expenses on fund 0001 are increasing (GR is returning money to the GRD).

APS 011 adjustment entries for FICA and ORP fund 0001 and 0225 in PS

	Header BU: 00730	University of Houston System	Run Date: 10/20/2005
	Fiscal Year: 2005	JOURNAL ENTRY DETAIL	Run Time: 09:06:42
	Acctg Period: 998		

Journal ID: STU0161915	Reversal: None	Ledger Group: ACTUALS
Date: 08/31/2005	Reversal Date:	Created By: BANKSDA
Source: ACS	Budget Adjust Type: Actuals	Post Date: 10/09/2005
Header Ref: U0161915	Edit / Hdr Status: Posted	BCM Status: Valid
Description: A0 & F0- Accrual for Proportionality Adjustment for APS011 for FICA for FY05.		BCM Bypass: N

Line #	Account	Line BU	Fund	DeptId	Prog	Bdgt Ref.	Project	Line Ref	Chart.1	Line Description	Amount
1	51115	00730	1072	H0637	A0280	BP2005	NA	U0161915		ACCR- PROP ADJ FICA FD2 FY05	-7,866.90
2	51115	00730	1072	H0637	B0509	BP2005	NA	U0161915		ACCR- PROP ADJ FICA FD2 FY05	-639.75
3	51115	00730	1072	H0637	C0210	BP2005	NA	U0161915		ACCR- PROP ADJ FICA FD2 FY05	-289.40
4	51115	00730	1072	H0637	D0639	BP2005	NA	U0161915		ACCR- PROP ADJ FICA FD2 FY05	-1,383.66
5	51115	00730	1072	H0637	E0212	BP2005	NA	U0161915		ACCR- PROP ADJ FICA FD2 FY05	-490.52
6	51115	00730	1072	H0637	F0285	BP2005	NA	U0161915		ACCR- PROP ADJ FICA FD2 FY05	-1,870.17
7	51115	00730	1072	H0637	G0208	BP2005	NA	U0161915		ACCR- PROP ADJ FICA FD2 FY05	-769.35
8	51115	00730	1072	H0637	H0223	BP2005	NA	U0161915		ACCR- PROP ADJ FICA FD2 FY05	-0.61
9	12100	00730	1072	H0637	A0280	BP2005	NA	U0161915		ACCR- PROP ADJ FICA FD2 FY05	7,866.90
10	12100	00730	1072	H0637	B0509	BP2005	NA	U0161915		ACCR- PROP ADJ FICA FD2 FY05	639.75
11	12100	00730	1072	H0637	C0210	BP2005	NA	U0161915		ACCR- PROP ADJ FICA FD2 FY05	289.40
12	12100	00730	1072	H0637	D0639	BP2005	NA	U0161915		ACCR- PROP ADJ FICA FD2 FY05	1,383.66
13	12100	00730	1072	H0637	E0212	BP2005	NA	U0161915		ACCR- PROP ADJ FICA FD2 FY05	490.52
14	12100	00730	1072	H0637	F0285	BP2005	NA	U0161915		ACCR- PROP ADJ FICA FD2 FY05	1,870.17
15	12100	00730	1072	H0637	G0208	BP2005	NA	U0161915		ACCR- PROP ADJ FICA FD2 FY05	769.35
16	12100	00730	1072	H0637	H0223	BP2005	NA	U0161915		ACCR- PROP ADJ FICA FD2 FY05	0.61
17	20106	00730	1022	H0637	A0296	BP2005	NA	U0161915		ACCR- PROP ADJ FICA FD1 FY05	-7,866.90
18	20106	00730	1022	H0637	B0517	BP2005	NA	U0161915		ACCR- PROP ADJ FICA FD1 FY05	-639.75
19	20106	00730	1022	H0637	C0218	BP2005	NA	U0161915		ACCR- PROP ADJ FICA FD1 FY05	-289.40
20	20106	00730	1022	H0637	D0647	BP2005	NA	U0161915		ACCR- PROP ADJ FICA FD1 FY05	-1,383.66
21	20106	00730	1022	H0637	E0220	BP2005	NA	U0161915		ACCR- PROP ADJ FICA FD1 FY05	-490.52
22	20106	00730	1022	H0637	F0293	BP2005	NA	U0161915		ACCR- PROP ADJ FICA FD1 FY05	-1,870.17
23	20106	00730	1022	H0637	G0216	BP2005	NA	U0161915		ACCR- PROP ADJ FICA FD1 FY05	-769.35
24	20106	00730	1022	H0637	H0221	BP2005	NA	U0161915		ACCR- PROP ADJ FICA FD1 FY05	-0.61
25	51109	00730	1022	H0637	A0296	BP2005	NA	U0161915		ACCR- PROP ADJ FICA FD1 FY05	7,866.90
26	51109	00730	1022	H0637	B0517	BP2005	NA	U0161915		ACCR- PROP ADJ FICA FD1 FY05	639.75
27	51109	00730	1022	H0637	C0218	BP2005	NA	U0161915		ACCR- PROP ADJ FICA FD1 FY05	289.40
28	51109	00730	1022	H0637	D0647	BP2005	NA	U0161915		ACCR- PROP ADJ FICA FD1 FY05	1,383.66
29	51109	00730	1022	H0637	E0220	BP2005	NA	U0161915		ACCR- PROP ADJ FICA FD1 FY05	490.52
30	51109	00730	1022	H0637	F0293	BP2005	NA	U0161915		ACCR- PROP ADJ FICA FD1 FY05	1,870.17
31	51109	00730	1022	H0637	G0216	BP2005	NA	U0161915		ACCR- PROP ADJ FICA FD1 FY05	769.35
32	51109	00730	1022	H0637	H0221	BP2005	NA	U0161915		ACCR- PROP ADJ FICA FD1 FY05	0.61

Totals for Journal: STU0161915	Total Lines: 32	Total Base Debits: 26,620.72	Total Base Credits: 26,620.72
Signatures _____	Date _____		
PS Approval: _____	_____		

	Header BU: 00730	University of Houston System	Run Date: 10/20/2005
	Fiscal Year: 2005	JOURNAL ENTRY DETAIL	Run Time: 06:35:03
	Acctg Period: 998		

Journal ID: STU0161916
Date: 08/31/2005
Source: ACS
Header Ref: U0161916
Description: A0 & 00- Accrual for Proportionality Adjustment for APS011 for ORP for FY05.

Reversal: None
Reversal Date:
Budget Adjust Type: Actuals
Edit / Hdr Status: Posted
Ledger Group: ACTUALS
Created By: BANKSDA
Post Date: 10/09/2005
BCM Status: Valid
BCM Bypass: N

Line #	Account	Line BU	Fund	DeptId	Prog	Bdgt Ref.	Project	Line Ref	Chart.1	Line Description	Amount
1	51116	00730	1078	H0637	A0288	BP2005	NA	U0161916		ACCR- PROP ADJ ORP FD2 FY05	-5,458.98
2	51116	00730	1078	H0637	B0513	BP2005	NA	U0161916		ACCR- PROP ADJ ORP FD2 FY05	-267.78
3	51116	00730	1078	H0637	C0214	BP2005	NA	U0161916		ACCR- PROP ADJ ORP FD2 FY05	-25.13
4	51116	00730	1078	H0637	D0643	BP2005	NA	U0161916		ACCR- PROP ADJ ORP FD2 FY05	-496.13
5	51116	00730	1078	H0637	E0216	BP2005	NA	U0161916		ACCR- PROP ADJ ORP FD2 FY05	-93.01
6	51116	00730	1078	H0637	F0289	BP2005	NA	U0161916		ACCR- PROP ADJ ORP FD2 FY05	-313.80
7	51116	00730	1078	H0637	G0212	BP2005	NA	U0161916		ACCR- PROP ADJ ORP FD2 FY05	-34.36
8	12100	00730	1078	H0637	A0288	BP2005	NA	U0161916		ACCR- PROP ADJ ORP FD2 FY05	5,458.98
9	12100	00730	1078	H0637	B0513	BP2005	NA	U0161916		ACCR- PROP ADJ ORP FD2 FY05	267.78
10	12100	00730	1078	H0637	C0214	BP2005	NA	U0161916		ACCR- PROP ADJ ORP FD2 FY05	25.13
11	12100	00730	1078	H0637	D0643	BP2005	NA	U0161916		ACCR- PROP ADJ ORP FD2 FY05	496.13
12	12100	00730	1078	H0637	E0216	BP2005	NA	U0161916		ACCR- PROP ADJ ORP FD2 FY05	93.01
13	12100	00730	1078	H0637	F0289	BP2005	NA	U0161916		ACCR- PROP ADJ ORP FD2 FY05	313.80
14	12100	00730	1078	H0637	G0212	BP2005	NA	U0161916		ACCR- PROP ADJ ORP FD2 FY05	34.36
15	20106	00730	1021	H0637	A0294	BP2005	NA	U0161916		ACCR- PROP ADJ ORP FD1 FY05	-5,458.98
16	20106	00730	1021	H0637	B0516	BP2005	NA	U0161916		ACCR- PROP ADJ ORP FD1 FY05	-267.78
17	20106	00730	1021	H0637	C0217	BP2005	NA	U0161916		ACCR- PROP ADJ ORP FD1 FY05	-25.13
18	20106	00730	1021	H0637	D0646	BP2005	NA	U0161916		ACCR- PROP ADJ ORP FD1 FY05	-496.13
19	20106	00730	1021	H0637	E0219	BP2005	NA	U0161916		ACCR- PROP ADJ ORP FD1 FY05	-93.01
20	20106	00730	1021	H0637	F0292	BP2005	NA	U0161916		ACCR- PROP ADJ ORP FD1 FY05	-313.80
21	20106	00730	1021	H0637	G0215	BP2005	NA	U0161916		ACCR- PROP ADJ ORP FD1 FY05	-34.36
22	51110	00730	1021	H0637	A0294	BP2005	NA	U0161916		ACCR- PROP ADJ ORP FD1 FY05	5,458.98
23	51110	00730	1021	H0637	B0516	BP2005	NA	U0161916		ACCR- PROP ADJ ORP FD1 FY05	267.78
24	51110	00730	1021	H0637	C0217	BP2005	NA	U0161916		ACCR- PROP ADJ ORP FD1 FY05	25.13
25	51110	00730	1021	H0637	D0646	BP2005	NA	U0161916		ACCR- PROP ADJ ORP FD1 FY05	496.13
26	51110	00730	1021	H0637	E0219	BP2005	NA	U0161916		ACCR- PROP ADJ ORP FD1 FY05	93.01
27	51110	00730	1021	H0637	F0292	BP2005	NA	U0161916		ACCR- PROP ADJ ORP FD1 FY05	313.80
28	51110	00730	1021	H0637	G0215	BP2005	NA	U0161916		ACCR- PROP ADJ ORP FD1 FY05	34.36

Totals for Journal: STU0161916 **Total Lines:** 28 **Total Base Debits:** 13,378.38 **Total Base Credits:** 13,378.38

Signatures _____ **Date** _____

PS Approval: _____

APS 011 adjustment entries for FICA and ORP fund 0001 and 0225 in USAS

Unit	Curr Doc Num	Batch date	Comptrol ler Obj	Approp Num	Fund	Appropriat Yr	Fiscal Year	Transaction Cd	Sum Trans Amt	Ref Doc Num	HX Per	Reverse	PCA
00730	J0161915	2005-08-31	7063	91142	0001	05	05	468	7,866.90	J0161915	1		03991
00730	J0161915	2005-08-31	7063	91142	0001	05	05	468	639.75	J0161915	1		03991
00730	J0161915	2005-08-31	7063	91142	0001	05	05	468	239.40	J0161915	1		03991
00730	J0161915	2005-08-31	7063	91142	0001	05	05	468	1,383.66	J0161915	1		03991
00730	J0161915	2005-08-31	7063	91142	0001	05	05	468	490.52	J0161915	1		03991
00730	J0161915	2005-08-31	7063	91142	0001	05	05	468	1,870.17	J0161915	1		03991
00730	J0161915	2005-08-31	7063	91142	0001	05	05	468	769.35	J0161915	1		03991
00730	J0161915	2005-08-31	7063	91142	0001	05	05	468	.61	J0161915	1		03991
00730	J0161915	2005-08-31	7063	91142	0225	05	05	467	7,866.90	J0161915	1		03991
00730	J0161915	2005-08-31	7063	91142	0225	05	05	467	639.75	J0161915	1		03991
00730	J0161915	2005-08-31	7063	91142	0225	05	05	467	239.40	J0161915	1		03991
00730	J0161915	2005-08-31	7063	91142	0225	05	05	467	1,383.66	J0161915	1		03991
00730	J0161915	2005-08-31	7063	91142	0225	05	05	467	490.52	J0161915	1		03991
00730	J0161915	2005-08-31	7063	91142	0225	05	05	467	1,870.17	J0161915	1		03991
00730	J0161915	2005-08-31	7063	91142	0225	05	05	467	769.35	J0161915	1		03991
00730	J0161915	2005-08-31	7063	91142	0225	05	05	467	.61	J0161915	1		03991
00730	J0161916	2005-08-31	7086	97646	0001	05	05	468	7,866.90	J0161916	1		03991
00730	J0161916	2005-08-31	7086	97646	0001	05	05	468	639.75	J0161916	1		03991
00730	J0161916	2005-08-31	7086	97646	0001	05	05	468	239.40	J0161916	1		03991
00730	J0161916	2005-08-31	7086	97646	0001	05	05	468	1,383.66	J0161916	1		03991
00730	J0161916	2005-08-31	7086	97646	0001	05	05	468	490.52	J0161916	1		03991
00730	J0161916	2005-08-31	7086	97646	0001	05	05	468	1,870.17	J0161916	1		03991
00730	J0161916	2005-08-31	7086	97646	0001	05	05	468	769.35	J0161916	1		03991
00730	J0161916	2005-08-31	7086	97646	0001	05	05	468	.61	J0161916	1		03991
00730	J0161916	2005-08-31	7086	97646	0225	05	05	467	7,866.90	J0161916	1		03991
00730	J0161916	2005-08-31	7086	97646	0225	05	05	467	639.75	J0161916	1		03991
00730	J0161916	2005-08-31	7086	97646	0225	05	05	467	239.40	J0161916	1		03991
00730	J0161916	2005-08-31	7086	97646	0225	05	05	467	1,383.66	J0161916	1		03991
00730	J0161916	2005-08-31	7086	97646	0225	05	05	467	490.52	J0161916	1		03991
00730	J0161916	2005-08-31	7086	97646	0225	05	05	467	1,870.17	J0161916	1		03991
00730	J0161916	2005-08-31	7086	97646	0225	05	05	467	769.35	J0161916	1		03991
00730	J0161916	2005-08-31	7086	97646	0001	05	05	467	.61	J0161916	1		03991

Reversal of accrual and payments for FICA and ORP fund 0001 and 0225 entry in PS

	Header BU: 00730	University of Houston System	Run Date: 10/20/2005
	Fiscal Year: 2006	JOURNAL ENTRY DETAIL	Run Time: 01:12:08
	Acctg Period: 2		

Journal ID: STJ0161035

Date: 10/10/2005
Source: ACS

Header Ref: J0161035

Description: F0- Reversal of accrual for proportionality adjustment according to APS011 for FICA for FY05 (Payment). Ref. Journal ID STU0161915 FY05 (Accrual).

Reversal: None Ledger ACTUALS
Group:
Reversal Date: Created By: BANKSDA
Budget Adjust Actuals Post Date: 10/10/2005
Type:
Edit / Hdr Status: Posted BCM Status: Valid
BCM Bypass: N

Line #	Account	Line BU	Fund	DeptId	Prog	Bdgt Ref.	Project	Line Ref	Chart.1	Line Description	Amount
1	12100	00730	1072	H0637	A0280	BP2005	NA	J0161035		PROP ADJ- FICA FD2 FY05	-7,866.90
2	12100	00730	1072	H0637	B0509	BP2005	NA	J0161035		PROP ADJ- FICA FD2 FY05	-639.75
3	12100	00730	1072	H0637	C0210	BP2005	NA	J0161035		PROP ADJ- FICA FD2 FY05	-289.40
4	12100	00730	1072	H0637	D0639	BP2005	NA	J0161035		PROP ADJ- FICA FD2 FY05	-1,383.66
5	12100	00730	1072	H0637	E0212	BP2005	NA	J0161035		PROP ADJ- FICA FD2 FY05	-490.52
6	12100	00730	1072	H0637	F0285	BP2005	NA	J0161035		PROP ADJ- FICA FD2 FY05	-1,870.17
7	12100	00730	1072	H0637	G0208	BP2005	NA	J0161035		PROP ADJ- FICA FD2 FY05	-769.35
8	12100	00730	1072	H0637	H0223	BP2005	NA	J0161035		PROP ADJ- FICA FD2 FY05	-0.61
9	10500	00730	1072			BP2005		J0161035		STATE BANK	13,310.36
10	10500	00730	1022			BP2005		J0161035		STATE BANK	-13,310.36
11	20106	00730	1022	H0637	A0296	BP2005	NA	J0161035		PROP ADJ- FICA FD1 FY05	7,866.90
12	20106	00730	1022	H0637	B0517	BP2005	NA	J0161035		PROP ADJ- FICA FD1 FY05	639.75
13	20106	00730	1022	H0637	C0218	BP2005	NA	J0161035		PROP ADJ- FICA FD1 FY05	289.40
14	20106	00730	1022	H0637	D0647	BP2005	NA	J0161035		PROP ADJ- FICA FD1 FY05	1,383.66
15	20106	00730	1022	H0637	E0220	BP2005	NA	J0161035		PROP ADJ- FICA FD1 FY05	490.52
16	20106	00730	1022	H0637	F0293	BP2005	NA	J0161035		PROP ADJ- FICA FD1 FY05	1,870.17
17	20106	00730	1022	H0637	G0216	BP2005	NA	J0161035		PROP ADJ- FICA FD1 FY05	769.35
18	20106	00730	1022	H0637	H0221	BP2005	NA	J0161035		PROP ADJ- FICA FD1 FY05	0.61

Totals for Journal: STJ0161035

Total Lines: 18

Total Base Debits: 26,620.72

Total Base Credits: 26,620.72

Signatures _____

Date _____

PS Approval: _____

Created By: BANKSDA

Date Printed: 10/20/2005

Jrnl. Dt.: 10/10/2005



Header BU: 00730
 Fiscal Year: 2006
 Acctg Period: 2

University of Houston System
JOURNAL ENTRY DETAIL

Run Date: 10/20/2005
 Run Time: 06:40:57

Journal ID: STJ0161036

Date: 10/10/2005
 Source: ACS

Reversal: None Ledger: ACTUALS
 Reversal Date: Created By: BANKSDA
 Budget Adjust: Actuals Post Date: 10/10/2005
 Type:
 Edit / Hdr Status: Posted BCM Status: Valid
 BCM Bypass: N

Header Ref: J0161036

Description: O0- Proportionality adjustment according to APS011 for ORP for FY05 (Payment). Ref. Journal ID STU0161916 FY05 (Accrual).

Line #	Account	Line BU	Fund	DeptId	Prog	Bdgt Ref.	Project	Line Ref	Chart.1	Line Description	Amount
1	12100	00730	1078	H0637	A0288	BP2005	NA	J0161036		PROP ADJ- ORP FD2 FY05	-5,458.98
2	12100	00730	1078	H0637	B0513	BP2005	NA	J0161036		PROP ADJ- ORP FD2 FY05	-267.78
3	12100	00730	1078	H0637	C0214	BP2005	NA	J0161036		PROP ADJ- ORP FD2 FY05	-25.13
4	12100	00730	1078	H0637	D0643	BP2005	NA	J0161036		PROP ADJ- ORP FD2 FY05	-496.13
5	12100	00730	1078	H0637	E0216	BP2005	NA	J0161036		PROP ADJ- ORP FD2 FY05	-93.01
6	12100	00730	1078	H0637	F0289	BP2005	NA	J0161036		PROP ADJ- ORP FD2 FY05	-313.80
7	12100	00730	1078	H0637	G0212	BP2005	NA	J0161036		PROP ADJ- ORP FD2 FY05	-34.36
8	10500	00730	1078			BP2005		J0161036		STATE BANK	6,689.19
9	10500	00730	1021			BP2005		J0161036		STATE BANK	-6,689.19
10	20106	00730	1021	H0637	A0294	BP2005	NA	J0161036		PROP ADJ- ORP FD1 FY05	5,458.98
11	20106	00730	1021	H0637	B0516	BP2005	NA	J0161036		PROP ADJ- ORP FD1 FY05	267.78
12	20106	00730	1021	H0637	C0217	BP2005	NA	J0161036		PROP ADJ- ORP FD1 FY05	25.13
13	20106	00730	1021	H0637	D0646	BP2005	NA	J0161036		PROP ADJ- ORP FD1 FY05	496.13
14	20106	00730	1021	H0637	E0219	BP2005	NA	J0161036		PROP ADJ- ORP FD1 FY05	93.01
15	20106	00730	1021	H0637	F0292	BP2005	NA	J0161036		PROP ADJ- ORP FD1 FY05	313.80
16	20106	00730	1021	H0637	G0215	BP2005	NA	J0161036		PROP ADJ- ORP FD1 FY05	34.36

Totals for Journal: STJ0161036

Total Lines: 16

Total Base Debits: 13,378.38

Total Base Credits: 13,378.38

Signatures _____

Date _____

PS Approval: _____

Created By: BANKSDA

Date Printed: 10/20/2005

Jrnl. Dt.: 10/10/2005

Automatic reversal of accrual for FICA and ORP fund 0001 and 0225 in USAS

Unit	Curr Doc Num	Batch date	Comptroller Obj	Approp Num	Fund	Appropriat Yr	Fiscal Year	Transaction Cd	Sum Trans Amt	Ref Doc Num	HX Per	Reverse	PCA
00730	G7302964	2003-09-29	7063	91142	0001	03	06	472	338,112.25	J0161788	1		10057
00730	G7302964	2003-09-29	7063	91142	0001	03	06	472	48,069.00	J0161788	1		20057
00730	G7302964	2003-09-29	7063	91142	0001	03	06	472	18,371.78	J0161788	1		30057
00730	G7302964	2003-09-29	7063	91142	0001	03	06	472	93,317.58	J0161788	1		40057
00730	G7302964	2003-09-29	7063	91142	0001	03	06	472	33,838.37	J0161788	1		50057
00730	G7302964	2003-09-29	7063	91142	0001	03	06	472	122,144.67	J0161788	1		60057
00730	G7302964	2003-09-29	7063	91142	0001	03	06	472	51,854.32	J0161788	1		70057
00730	G7302964	2003-09-29	7063	91142	0225	03	06	471	338,112.25	J0161788	1		10013
00730	G7302964	2003-09-29	7063	91142	0225	03	06	471	48,069.00	J0161788	1		20013
00730	G7302964	2003-09-29	7063	91142	0225	03	06	471	18,371.78	J0161788	1		30013
00730	G7302964	2003-09-29	7063	91142	0225	03	06	471	93,317.58	J0161788	1		40013
00730	G7302964	2003-09-29	7063	91142	0225	03	06	471	33,838.37	J0161788	1		50013
00730	G7302964	2003-09-29	7063	91142	0225	03	06	471	122,144.67	J0161788	1		60013
00730	G7302964	2003-09-29	7063	91142	0225	03	06	471	51,854.32	J0161788	1		70013
00730	G7302964	2003-09-29	7086	97646	0001	03	06	472	278,706.99	J0161788	1		10055
00730	G7302964	2003-09-29	7086	97646	0001	03	06	472	22,870.60	J0161788	1		20055
00730	G7302964	2003-09-29	7086	97646	0001	03	06	472	2,174.50	J0161788	1		30055
00730	G7302964	2003-09-29	7086	97646	0001	03	06	472	38,354.23	J0161788	1		40055
00730	G7302964	2003-09-29	7086	97646	0001	03	06	472	8,024.36	J0161788	1		50055
00730	G7302964	2003-09-29	7086	97646	0001	03	06	472	23,425.17	J0161788	1		60055
00730	G7302964	2003-09-29	7086	97646	0001	03	06	472	2,728.48	J0161788	1		70055
00730	G7302964	2003-09-29	7086	97646	0225	03	06	471	278,706.99	J0161788	1		10155
00730	G7302964	2003-09-29	7086	97646	0225	03	06	471	22,870.60	J0161788	1		20155
00730	G7302964	2003-09-29	7086	97646	0225	03	06	471	2,174.50	J0161788	1		30155
00730	G7302964	2003-09-29	7086	97646	0225	03	06	471	38,354.23	J0161788	1		40155
00730	G7302964	2003-09-29	7086	97646	0225	03	06	471	8,024.36	J0161788	1		50155
00730	G7302964	2003-09-29	7086	97646	0225	03	06	471	23,425.17	J0161788	1		60155
00730	G7302964	2003-09-29	7086	97646	0225	03	06	471	2,728.48	J0161788	1		70155

Accrual entry for APS 011 for TRS FD 1 & 2 in PS

	Header BU:	00730	University of Houston System	Run Date:	10/20/2005
	Fiscal Year:	2005	JOURNAL ENTRY DETAIL	Run Time:	06:41:02
	Acctg Period:	998			

Journal ID: STU0161918	Reversal: None	Ledger Group: ACTUALS
Date: 08/31/2005	Reversal Date:	Created By: BANKSDA
Source: ACS	Budget Adjust Type: Actuals	Post Date: 10/09/2005
Header Ref: U0161918	Edit / Hdr Status: Posted	BCM Status: Valid
Description: A0 & T3- Accrual for Proportionality Adjustment for APS011 for TRS for FY05.		BCM Bypass: N

Line #	Account	Line BU	Fund	DeptId	Prog	Bdgt Ref.	Project	Line Ref	Chart.1	Line Description	Amount
1	51117	00730	1075	H0637	A0290	BP2005	NA	U0161918		ACCR- PROP ADJ TRS FD2 FY05	-7,519.61
2	51117	00730	1075	H0637	B0514	BP2005	NA	U0161918		ACCR- PROP ADJ TRS FD2 FY05	-1,303.42
3	51117	00730	1075	H0637	C0215	BP2005	NA	U0161918		ACCR- PROP ADJ TRS FD2 FY05	-1,139.36
4	51117	00730	1075	H0637	D0644	BP2005	NA	U0161918		ACCR- PROP ADJ TRS FD2 FY05	-3,248.12
5	51117	00730	1075	H0637	E0217	BP2005	NA	U0161918		ACCR- PROP ADJ TRS FD2 FY05	-1,453.31
6	51117	00730	1075	H0637	F0290	BP2005	NA	U0161918		ACCR- PROP ADJ TRS FD2 FY05	-5,877.01
7	51117	00730	1075	H0637	G0213	BP2005	NA	U0161918		ACCR- PROP ADJ TRS FD2 FY05	-2,750.29
8	12100	00730	1075	H0637	A0290	BP2005	NA	U0161918		ACCR- PROP ADJ TRS FD2 FY05	7,519.61
9	12100	00730	1075	H0637	B0514	BP2005	NA	U0161918		ACCR- PROP ADJ TRS FD2 FY05	1,303.42
10	12100	00730	1075	H0637	C0215	BP2005	NA	U0161918		ACCR- PROP ADJ TRS FD2 FY05	1,139.36
11	12100	00730	1075	H0637	D0644	BP2005	NA	U0161918		ACCR- PROP ADJ TRS FD2 FY05	3,248.12
12	12100	00730	1075	H0637	E0217	BP2005	NA	U0161918		ACCR- PROP ADJ TRS FD2 FY05	1,453.31
13	12100	00730	1075	H0637	F0290	BP2005	NA	U0161918		ACCR- PROP ADJ TRS FD2 FY05	5,877.01
14	12100	00730	1075	H0637	G0213	BP2005	NA	U0161918		ACCR- PROP ADJ TRS FD2 FY05	2,750.29
15	41307	00730	1036	H0637	A0298	BP2005	NA	U0161918		ACCR- PROP ADJ TRS FD1 FY05	-7,519.61
16	41307	00730	1036	H0637	B0518	BP2005	NA	U0161918		ACCR- PROP ADJ TRS FD1 FY05	-1,303.42
17	41307	00730	1036	H0637	C0219	BP2005	NA	U0161918		ACCR- PROP ADJ TRS FD1 FY05	-1,139.36
18	41307	00730	1036	H0637	D0648	BP2005	NA	U0161918		ACCR- PROP ADJ TRS FD1 FY05	-3,248.12
19	41307	00730	1036	H0637	E0221	BP2005	NA	U0161918		ACCR- PROP ADJ TRS FD1 FY05	-1,453.31
20	41307	00730	1036	H0637	F0294	BP2005	NA	U0161918		ACCR- PROP ADJ TRS FD1 FY05	-5,877.01
21	41307	00730	1036	H0637	G0217	BP2005	NA	U0161918		ACCR- PROP ADJ TRS FD1 FY05	-2,750.29
22	51111	00730	1036	H0637	A0298	BP2005	NA	U0161918		ACCR- PROP ADJ TRS FD1 FY05	7,519.61
23	51111	00730	1036	H0637	B0518	BP2005	NA	U0161918		ACCR- PROP ADJ TRS FD1 FY05	1,303.42
24	51111	00730	1036	H0637	C0219	BP2005	NA	U0161918		ACCR- PROP ADJ TRS FD1 FY05	1,139.36
25	51111	00730	1036	H0637	D0648	BP2005	NA	U0161918		ACCR- PROP ADJ TRS FD1 FY05	3,248.12
26	51111	00730	1036	H0637	E0221	BP2005	NA	U0161918		ACCR- PROP ADJ TRS FD1 FY05	1,453.31
27	51111	00730	1036	H0637	F0294	BP2005	NA	U0161918		ACCR- PROP ADJ TRS FD1 FY05	5,877.01
28	51111	00730	1036	H0637	G0217	BP2005	NA	U0161918		ACCR- PROP ADJ TRS FD1 FY05	2,750.29

Totals for Journal: STU0161918 Total Lines: 28 Total Base Debits: 46,582.24 Total Base Credits: 46,582.24

Signatures _____ Date _____

PS Approval: _____

Created By: BANKSDA

Date Printed: 10/20/2005

Jrnl. Dt.: 08/31/2005

Accrual entry for APS 011 for TRS FD 0225 in USAS – This entry is for a refund that will be filled with Exhibit 3 and processed in PS and USAS as soon as the warrant from TRS is deposited in our state bank.

Unit	Curr Doc Num	Batch date	Comptroller Obj	Approp Num	Fund	Appropriat Yr	Fiscal Year	Transaction Cd	Sum Trans Amt	Ref Doc Num	HX Per	Reverse	PCA
00730	U0161918	2005-32-05	7909	99323	0225	05	05	420	23,291.12		2	R	03991

Return Un-used portion to agency 902 for FICA and ORP fund 0001 and 0225 and TRS fund 0225 PS entry – for the amount of cash available at year end (refer to APS 018).

	Header BU: 00730	University of Houston System	Run Date: 10/20/2005
	Fiscal Year: 2005	JOURNAL ENTRY DETAIL	Run Time: 01:44:49
	Acctg Period: 998		

Journal ID: STA0161642

Date: 08/31/2005
Source: ACS

Header Ref: A0161642

Description: B3, F0, O0, & T3- Budget Revision decreasing budgetary authority (FICA FD1&2, ORP FD1&2, and TRS FD2). Returning cash available for FICA FD1 and ORP FD1 FY05.

Reversal: None **Ledger** ACTUALS
Group:
Reversal Date:
Budget Adjust Actuals **Post Date:** 10/10/2005
Type:
Edit / Hdr Posted **BCM** Valid
Status: **Status:**
BCM N
Bypass:

Line #	Account	Line BU	Fund	DeptId	Prog	Bdgt Ref.	Project	Line Ref	Chart.1	Line Description	Amount
1	41306	00730	1021	H0637	A0294	BP2005	NA	A0161642		RET. BDGT AUTH. & FUNDS ORP	210,231.68
2	10500	00730	1021			BP2005		A0161642		STATE BANK	-210,231.68
3	41300	00730	1022	H0637	A0295	BP2005	NA	A0161642		RET. BDGT AUTH. & FUNDS FICA	337,242.80
4	10500	00730	1022			BP2005		A0161642		STATE BANK	-337,242.80
5	33500	00730	1072	H0637	A0279	BP2005	NA	A0161642		RET. BDGT AUTH. FICA FD2	185,988.42
6	20106	00730	1072	H0637	A0279	BP2005	NA	A0161642		RET. BDGT AUTH.FICA FD2	-35,281.01
7	10500	00730	1072			BP2005		A0161642		STATE BANK	-150,707.41
8	37400	00730	1026	H0264	A0202	BP2005	NA	A0161642		RET. BDGT AUTH. FICA FD2	-185,988.42
9	33500	00730	1078	H0637	A0288	BP2005	NA	A0161642		RET. BDGT AUTH. ORP FD2	112,920.80
10	20106	00730	1078	H0637	A0288	BP2005	NA	A0161642		RET.BDGT AUTH. ORP FD2	-19,614.17
11	10500	00730	1078			BP2005		A0161642		STATE BANK	-93,306.63
12	37400	00730	1026	H0264	A0202	BP2005	NA	A0161642		STATE BANK	-112,920.80
13	33500	00730	1075	H0637	A0290	BP2005	NA	A0161642		RET. BDGT AUTH. TRS FD2	324,847.96
14	10500	00730	1075			BP2005		A0161642		STATE BANK	-324,847.96
15	37400	00730	1026	H0264	A0202	BP2005	NA	A0161642		RET. BDGT AUTH. TRS FD2	-324,847.96
16	33500	00730	1054	H0600	F1651	BP2005	NA	A0161642		RET. BDGT AUTH. BENEFITS FD2'S	623,757.18
17	37400	00730	1065	H0600	F1651	BP2005	NA	A0161642		RET. BDGT AUTH. BENEFITS FD2'S	-623,757.18
18	10500	00730	1065			BP2005		A0161642		STATE BANK	568,862.00
19	12100	00730	1065	H0264	F1651	BP2005	NA	A0161642		STATE BANK	54,895.18
20	10100	00730	1021			BP2005				CLAIM ON CASH	-623,757.18
21	10100	00730	1026			BP2005				CLAIM ON CASH	623,757.18
22	10100	00730	1021			BP2005				CLAIM ON CASH	623,757.18
23	10100	00730	1054			BP2005				CLAIM ON CASH	-623,757.18

Totals for Journal: STA0161642

Total Lines: 20

Total Base Debits: 3,666,260.38

Total Base Credits: 3,666,260.38

Signatures _____

Date _____

PS Approval: _____

Created By: BANKSDA

Date Printed: 10/20/2005

Jrnl. Dt.: 08/31/2005

Return Un-used portion to agency 902 for FICA and ORP fund 0001 and 0225 and TRS fund 0225 USAS entry on August 31 –
 This is for the amount of cash available at year end (refer to APS 018)

Unit	Curr Doc Num	Batch date	Comptroller Obj	Approp Num	Fund	Appropriat Yr	Fiscal Year	Transaction Cd	Sum Trans Amt	Ref Doc Num	HX Per	Reverse	PCA
00730	A0161642	2005-08-31	7000	91142	0001	05	05	018	337,242.80		12	R	03991
00730	A0161642	2005-08-31	7000	97646	0001	05	05	018	210,231.68		12	R	03991
00730	A0161642	2005-08-31	7000	13068	0001	05	05	012	337,242.80		12	R	13068
00730	A0161642	2005-08-31	7000	13010	0001	05	05	012	210,231.68		12	R	13010
00730	A0161642	2005-08-31	7000	91142	0225	05	05	018	150,707.41		12	R	03991
00730	A0161642	2005-08-31	7000	97646	0225	05	05	018	93,306.63		12	R	03991
00730	A0161642	2005-08-31	7000	13068	0999	05	05	012	150,707.41		12	R	13068
00730	A0161642	2005-08-31	7000	13010	0999	05	05	012	93,306.63		12	R	13010
00730	A0161642	2005-08-31	7000	99323	0225	05	05	018	324,847.96		12	R	03991
00730	A0161642	2005-08-31	7000	13009	0999	05	05	012	324,847.96		12	R	13009

Return Un-used portion to agency 902 for FICA and ORP 0225 PS entry in the following year – This entry is for the cash amount that was insufficient at year end (August 31, 20XX).

	Header BU: 00730	University of Houston System	Run Date: 10/20/2005
	Fiscal Year: 2006	JOURNAL ENTRY DETAIL	Run Time: 05:15:25
	Acctg Period: 2		

Journal ID: STA0161061

Date: 10/13/2005

Source: ACS

Header Ref: A0161061

Description: A0, B3, F0, O0, & T3- Rev. of accrual STA0161642. Also, increasing bdgt auth. for the diff. b/w FY06 & FY05 Accr Cash Avail. in USAS (TRS FD2). Ref. STA0161642, dated 8/31/05. FICA FD2 & ORP FD2 was processed in USAS using Doc# A2273013.

Reversal: None **Ledger:** ACTUALS
Group:
Reversal Date: **Created:** BANKSDA
By:
Budget Adjust Actuals Post Date: 10/14/2005
Type:
Edit / Hdr: Posted **BCM:** Valid
Status: **Status:**
BCM: N
Bypass:

Line #	Account	Line BU	Fund	DeptId	Prog	Bdgt Ref.	Project	Line Ref	Chart.1	Line Description	Amount
1	10500	00730	1072			BP2005		A0161642		STATE BANK	-35,281.01
2	20106	00730	1072	H0637	A0279	BP2005	NA	A0161642		REV ACCR- STA0161642 8/30/05	35,281.01
3	12100	00730	1065	H0264	F1651	BP2005	NA	A0161642		REV ACCR- STA0161642 8/30/05	-35,281.01
4	10500	00730	1065			BP2005		A0161642		STATE BANK	35,281.01
5	10500	00730	1078			BP2005		A0161642		STATE BANK	-19,614.17
6	20106	00730	1078	H0637	A0288	BP2005	NA	A0161642		REV ACCR- STA0161642 8/30/05	19,614.17
7	12100	00730	1065	H0264	F1651	BP2005	NA	A0161642		REV ACCR- STA0161642 8/30/05	-19,614.17
8	10500	00730	1065			BP2005		A0161642		STATE BANK	19,614.17
9	10500	00730	1075			BP2005		A0161642		STATE BANK	23,291.12
12	10500	00730	1065			BP2005		A0161642		STATE BANK	-23,291.12
13	10100	00730	1072			BP2005				CLAIM ON CASH	-23,291.12
14	10100	00730	1065			BP2005				CLAIM ON CASH	23,291.12
15	10100	00730	1072			BP2005				CLAIM ON CASH	23,291.12
16	10100	00730	1075			BP2005				CLAIM ON CASH	-23,291.12

Totals for Journal: STA0161061

Total Lines: 14

Total Base Debits: 179,663.72

Total Base Credits: 179,663.72

Signatures _____

Date _____

PS Approval: _____

Created By: BANKSDA

Date Printed: 10/20/2005

Jrnl. Dt.: 10/13/2005

Return Un-used portion to agency 902 for FICA and ORP 0225 USAS entry – for the cash amount that was insufficient at year end.

Unit	Curr Doc Num	Batch date	Comptroller Obj	Approp Num	Fund	Appropriat Yr	Fiscal Year	Transaction Cd	Sum Trans Amt	Ref Doc Num	HX Per	Reverse	PCA
00730	A2273013	2005-10-13	7000	91142	0225	05	05	018	35,281.01	A0161061	2	R	03991
00730	A2273013	2005-10-13	7000	97646	0225	05	05	018	19,614.17	A0161061	2	R	03991
00730	A2273013	2005-10-13	7000	13068	0999	05	05	012	35,281.01	A0161061	2	R	13068
00730	A2273013	2005-10-13	7000	13010	0999	05	05	012	19,614.17	A0161061	2	R	13010

Accrual entry for APS 011 for ERS FD2 PS entry

	Header BU: 00730	University of Houston System	Run Date: 10/20/2005
	Fiscal Year: 2005	JOURNAL ENTRY DETAIL	Run Time: 06:28:11
	Acctg Period: 998		

Journal ID: STU0161917	Reversal: None	Ledger Group: ACTUALS
Date: 08/31/2005	Reversal Date:	Created By: BANKSDA
Source: ACS	Budget Adjust Type: Actuals	Post Date: 10/09/2005
Header Ref: U0161917	Edit / Hdr Status: Posted	BCM Status: Valid
Description: A0 & E3- Accrual for Proportionality Adjustment for APS011 for ERS FD2 for FY05.		BCM Bypass: N

Line #	Account	Line BU	Fund	DeptId	Prog	Bdgt Ref.	Project	Line Ref	Chart.1	Line Description	Amount
1	51114	00730	1054	H0637	A0284	BP2005	NA	U0161917		ACCR- PROP ADJ ERS FD2 FY05	528,507.53
2	51114	00730	1054	H0637	B0511	BP2005	NA	U0161917		ACCR- PROP ADJ ERS FD2 FY05	50,277.69
3	51114	00730	1054	H0637	C0212	BP2005	NA	U0161917		ACCR- PROP ADJ ERS FD2 FY05	26,379.51
4	51114	00730	1054	H0637	D0641	BP2005	NA	U0161917		ACCR- PROP ADJ ERS FD2 FY05	112,387.65
5	51114	00730	1054	H0637	E0214	BP2005	NA	U0161917		ACCR- PROP ADJ ERS FD2 FY05	52,857.19
6	51114	00730	1054	H0637	F0287	BP2005	NA	U0161917		ACCR- PROP ADJ ERS FD2 FY05	160,435.67
7	51114	00730	1054	H0637	G0210	BP2005	NA	U0161917		ACCR- PROP ADJ ERS FD2 FY05	102,118.48
8	20106	00730	1054	H0637	A0284	BP2005	NA	U0161917		ACCR- PROP ADJ ERS FD2 FY05	-528,507.53
9	20106	00730	1054	H0637	B0511	BP2005	NA	U0161917		ACCR- PROP ADJ ERS FD2 FY05	-50,277.69
10	20106	00730	1054	H0637	C0212	BP2005	NA	U0161917		ACCR- PROP ADJ ERS FD2 FY05	-26,379.51
11	20106	00730	1054	H0637	D0641	BP2005	NA	U0161917		ACCR- PROP ADJ ERS FD2 FY05	-112,387.65
12	20106	00730	1054	H0637	E0214	BP2005	NA	U0161917		ACCR- PROP ADJ ERS FD2 FY05	-52,857.19
13	20106	00730	1054	H0637	F0287	BP2005	NA	U0161917		ACCR- PROP ADJ ERS FD2 FY05	-160,435.67
14	20106	00730	1054	H0637	G0210	BP2005	NA	U0161917		ACCR- PROP ADJ ERS FD2 FY05	-102,118.48

Totals for Journal: STU0161917 **Total Lines:** 28 **Total Base Debits:** 2,065,927.44 **Total Base Credits:** 2,065,927.44

Signatures _____ **Date** _____

PS Approval: _____
Created By: BANKSDA **Date Printed:** 10/20/2005 **Jrnl. Dt.:** 08/31/2005

Accrual entry for APS 011 for ERS FD2 USAS entry

Unit	Curr Doc Num	Batch date	Comptroller Obj	Approp Num	Fund	Appropriat Yr	Fiscal Year	Transaction Cd	Sum Trans Amt	Ref Doc Num	HX Per	Reverse	PCA
00730	U0161917	2005-32-08	7061	10730	0225	05	05	420	1,032,963.72		2		03705

Reversal of accrual and payment for ERS FD 2 entry in PS

	Header BU: 00730	University of Houston System	Run Date: 10/20/2005
	Fiscal Year: 2006	JOURNAL ENTRY DETAIL	Run Time: 06:35:13
	Acctg Period: 2		

Journal ID: STT0161037

Date: 10/11/2005
Source: ACS

Reversal: None **Ledger:** ACTUALS
Group:
Reversal Date: **Created By:** BANKSDA
Budget Adjust: Actuals **Post Date:** 10/11/2005
Type:
Edit / Hdr Status: Posted **BCM Status:** Valid
BCM Bypass: N

Header Ref: T0161037

Description: E3- Proportionality adjustment according to APS011 for ERS FD2 for FY05 (Payment). Ref. Journal ID STU0161917 FY05 (Accrual & Reversal).

Line #	Account	Line BU	Fund	DeptId	Prog	Bdgt Ref.	Project	Line Ref	Chart.1	Line Description	Amount
1	20106	00730	1054	H0637	A0284	BP2005	NA	T0161037		PROP ADJ- ERS FD2 FY05	528,507.53
2	20106	00730	1054	H0637	B0511	BP2005	NA	T0161037		PROP ADJ- ERS FD2 FY05	50,277.69
3	20106	00730	1054	H0637	C0212	BP2005	NA	T0161037		PROP ADJ- ERS FD2 FY05	26,379.51
4	20106	00730	1054	H0637	D0641	BP2005	NA	T0161037		PROP ADJ- ERS FD2 FY05	112,387.65
5	20106	00730	1054	H0637	E0214	BP2005	NA	T0161037		PROP ADJ- ERS FD2 FY05	52,857.19
6	20106	00730	1054	H0637	F0287	BP2005	NA	T0161037		PROP ADJ- ERS FD2 FY05	160,435.67
7	20106	00730	1054	H0637	G0210	BP2005	NA	T0161037		PROP ADJ- ERS FD2 FY05	102,118.48
8	10500	00730	1054			BP2005		T0161037		STATE BANK	-1,032,963.72

Totals for Journal: STT0161037 **Total Lines:** 8 **Total Base Debits:** 1,032,963.72 **Total Base Credits:** 1,032,963.72

Signatures _____ **Date** _____

PS Approval: _____

Created By: BANKSDA

Date Printed: 10/20/2005

Jrnl. Dt.: 10/11/2005

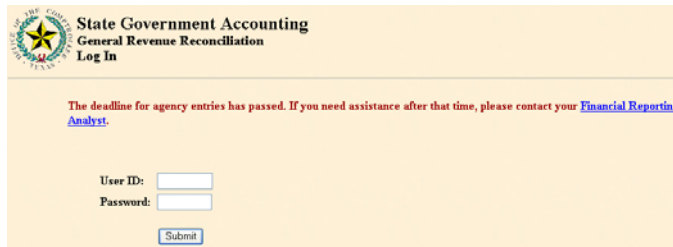
Payment for ERS FD 2 entry in USAS

Unit	Curr Doc Num	Batch date	Comptroller Obj	Approp Num	Fund	Appropriat Yr	Fiscal Year	Transaction Cd	Sum Trans Amt	Ref Doc Num	HX Per	Reverse	PCA
00730	T0161917	2005-32-08	7061	10730	0225	05	05	485	1,032,963.72		2		03705

General Revenue Reconciliation – G3

A. The steps to complete the General Revenue Reconciliation (GR Rec) via Internet are as follows:

1. Establish GR security – Make sure you have the proper security access.
2. Gather Information
 - Reconcile the expenses for FICA, ORP, fund 0001 and 0225 and TRS and ERS fund 0225 between PS and USAS.
 - Verify expenses and revenues for ERS fund 0001 in PS and compare to the Payroll Related Cost report from ERS.
 - Do manual entry in PS to match the amount of the expenses and revenues to the amount in the ERS report. Expenses and revenues should be equal and the cash balance should be zero since another agency pays on our behalf.
 - Verify expenses and revenues for TRS fund 0001. Expenses and revenues should be equal and the cash balance should be zero since another agency pays on our behalf.
 - Prepare APS 011 Proportional Spending to know the proportions between fund 0001 and 0225.
 - Do the adjustment for proportionality according to APS 011 in PS and in USAS.
 - Expenses should equal revenues. State benefits should not have equity balances. ORP and FICA will have a cash ending balance for the amount of the payroll reserved and accruals (BT 16 and 17 in USAS).
 - Enter the Payroll related cost entries so the Legislative Revenue equals the amounts on the GR Rec revenue (Entry number 5730001 – use T-Code 462 to increase and 462R to decrease).
3. Log in the database by using the following address:
<http://txcpa.cpa.state.tx.us/gr/login.html>
 - Input USER ID (same as Comptroller's mainframe User ID)
 - Input password (same as Comptroller's mainframe password). Click Submit.



State Government Accounting
General Revenue Reconciliation
Log In

The deadline for agency entries has passed. If you need assistance after that time, please contact your [Financial Reporting Analyst](#).

User ID:
Password:

4. In the Agency Selection Menu do the following:

- Input your agency number.
- Input GAAP fund type 05 for Enterprise Funds.

The screenshot shows the 'Agency Selection Menu' interface. At the top left is the state seal. The title is 'State Government Accounting General Revenue Reconciliation Agency Selection Menu'. Below the title are 'Login' and 'Logout' buttons. A form field asks for 'agency number' (730) and 'GAAP fund type' (05). A list of options (B-M) is shown with radio buttons. At the bottom are buttons for 'Review/Edit by Column', 'Download GAAP Fund Type', 'Certification Form', and a link for 'Download CR macro'.

5. To download Spreadsheet (working copy) into Excel.

This screenshot is identical to the one above, but includes a red arrow pointing to the 'Download GAAP Fund Type' button. Above the arrow, the text 'To Download the CR Rec' is written in red. A mouse cursor is visible over the button.

6. Enter Agency Input Fields.

- To enter the amount for the retirement contribution, click on column D and enter the amount in line number **400100**. Amount entered for the TRS fund 0001 is the amount paid on our behalf. Amount should be equal to the balance on account 51111 fund code 1036 in PS after the adjustment for APS 011.

State Government Accounting
General Revenue Reconciliation

Agency Selection Menu

Login Logout

Please enter your agency number and GAAP fund type

Select a column:

(B)	<input type="radio"/>	Direct Strategy
(C)	<input type="radio"/>	OASI 91142
(D)	<input checked="" type="radio"/>	ERS/TRS Retirement 90327, 94327
(E)	<input type="radio"/>	ORP (Article III only) 97646
(F)	<input type="radio"/>	ERS Insurance 99327 (HE - not self-insured)
(G)	<input type="radio"/>	GIP (Self-insured HE only) 95002
(H)	<input type="radio"/>	BRP (Agency only) 23102
(I)	<input type="radio"/>	Salary/Longevity Increase 27977, 27978, 27979
(J)	<input type="radio"/>	Other
(K)	<input type="radio"/>	Calculated per Source
(L)	<input type="radio"/>	Adjustment
(M)	<input type="radio"/>	Amount as Adjusted

Review/Edit by Column Download GAAP Fund Type Certification Form Download GR macro

Click on Review/Edit by Column to enter the amount for TRS FD 1.

- To enter the amount for the Group insurance contribution (ERS), click on column F and enter the amount in line number **400200**. This line only applies to the agencies that do not receive a transfer in from Agency 327. This amount is equal to the total Active and Retiree employee amounts in the Payroll Related Costs ERS report. The PS amount should be for the same amount.

State Government Accounting
General Revenue Reconciliation

Agency Selection Menu

Login Logout

Please enter your agency number and GAAP fund type

Select a column:

(B) Direct Strategy
(C) OASI 91142
(D) ERS/TRS Retirement 90327, 94327
(E) ORP (Article III only) 97646
(F) ERS Insurance 99327 (HE - not self-insured)
(G) GP (Self-insured HE only) 95002
(H) BRP (Agency only) 23102
(I) Salary/Longevity Increase 27977, 27978, 27979
(J) Other
(K) Calculated per Source
(L) Adjustment
(M) Amount as Adjusted

Click on the circle for column F to go to ERS FD 1

Click on Review/Edit by Column to enter the amount for ERS FD 1

Review/Edit by Column Download GAAP Fund Type Certification Form Download GR macro



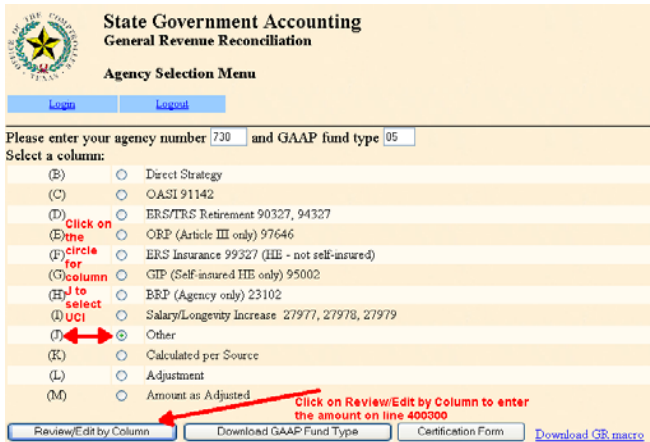
Employees Retirement System of Texas
Payroll Related Costs - Fiscal Year 2005
Higher Education Institutions
General Revenue

Date Rec: 8/24/2005
Page 1 of 2

Agency	Fund	Insurance State Contribution - Retiree			Insurance State Contribution - Active			Total Active and Retiree
		*Prior Year's Adjustments in FY 05	Current Year	Total Retiree	*Prior Year's Adjustments in FY 05	Current Year	Total Active	
0717	0001		928,142.04	928,142.04		2,087,200.88	2,087,200.88	3,015,342.92
0719	0001	-513.78	2,536,250.18	2,535,736.40	513.78	4,000,881.50	4,001,395.28	6,537,131.68
0790	0001	-279.18	4,177,230.31	4,176,951.13	279.18	8,659,760.69	8,660,039.87	12,836,991.00



- To enter the amount for Unemployment contribution, click on column J and enter the amount in line number **400300**. Enter a positive amount equal to the total local and state UCI expenses according to the TWC report. The report has the 5 campuses combined so a prorated amount needs to be entered.



State Government Accounting
General Revenue Reconciliation
Agency Selection Menu

Login Logout

Please enter your agency number and GAAP fund type

Select a column:

- (B) Direct Strategy
- (C) OASI 91142
- (D) ERS/TRS Retirement 90327, 94327
- (E) ORP (Article III only) 97646
- (F) ERS Insurance 99327 (HE - not self-insured)
- (G) GIP (Self-insured HE only) 95002
- (H) BRP (Agency only) 23102
- (I) Salary/Longevity Increase 27977, 27978, 27979
- (J) Other
- (K) Calculated per Source
- (L) Adjustment
- (M) Amount as Adjusted

Review/Edit by Column Download GAAP Fund Type Certification Form Download GR macros

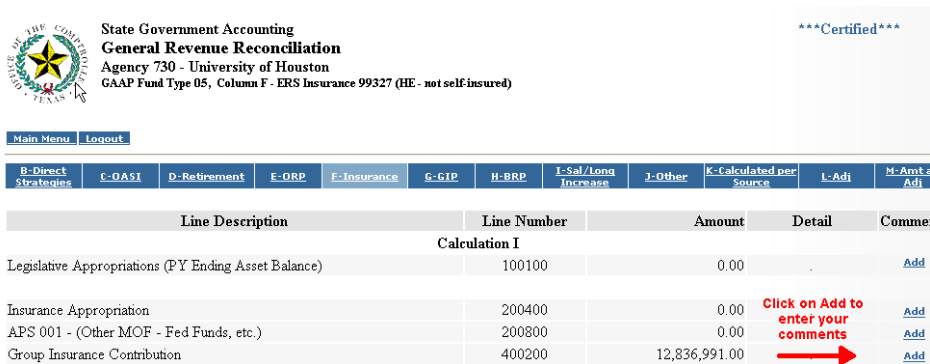
Click on Review/Edit by Column to enter the amount on line 400300

- To adjust the Committed Budget Transfers in click on column L and enter the amount in line 500300. The ending balance in column M should be equal to the share appropriation transfer in between components in PS. Use the generic T-Code 459 with USAS Comptroller Object Code 9410 (this elimination will not affect the budget that was originally transferred with T-Code 018 and 021): T-Code 459
6013 Legislative Transfers-In
9000 Legislative Appropriations
- To adjust the Committed Budget Transfers out click on column L and enter the amount in line 500600. The ending balance in column M should be equal to the share appropriation transfer out between components in PS. Use the generic T-Code 459 with USAS Comptroller Object Code 9515 (this elimination will not affect the budget that was originally transferred with T-Code 012 and 015): T-Code 459
9001 Legislative Appropriations
6053 Legislative Transfers-Out

Entry Instructions

To input the amount in those fields do the following:

- Click on the circle then on the Review/Edit by Column
- Click on the Add to enter your comments first




State Government Accounting
General Revenue Reconciliation
Agency 730 - University of Houston
GAAP Fund Type 05, Column F - ERS Insurance 99327 (HE - not self-insured)

Certified

Main Menu Logout

B-Direct Strategies	C-OASI	D-Retirement	E-ORP	F-Insurance	G-GIP	H-BRP	I-Sal/Long Increase	J-Other	K-Calculated per Source	L-Adj	M-Amt as Adj
Calculation I											
Legislative Appropriations (PY Ending Asset Balance)		Line Number	Amount	Detail	Commer						
		100100	0.00		Add						
Insurance Appropriation		200400	0.00	Click on Add to enter your comments	Add						
APS 001 - (Other MOF - Fed Funds, etc.)		200800	0.00		Add						
Group Insurance Contribution		400200	12,836,991.00		Add						

- Enter your comments and click submit comments to go back to enter the amount



State Government Accounting
General Revenue Reconciliation for Agency 730
GAAP Fund - 05 Column - F - ERS Insurance 99327 (HE - not self-insured)
Comments on Line Item No. 400200

[Login](#) [Agency Selection Menu](#) [Return to ERS Insurance 99327 \(HE - not self-insured\)](#) [Logout](#)

Enter comments below (up to 248 total characters)

Total amount that the ERS agency paid in our behalf for retiree and active employee The amount is according to the ERS report.

Submit Comments

- Enter the amount second; click the Update Amount. If the input is successful, the user will see the screen Update Accepted. Click on the link Return to Previous Page to go back to the column. The amount entered should be equal to the amount in the ERS report.
- Click on Main Menu to go back to the Main Menu. Amount should match the ERS report.



State Government Accounting
General Revenue Reconciliation
 Agency 730 - University of Houston
 GAAP Fund Type 05, Column F - ERS Insurance 99327 (HE - not self-insured)

Main Menu		Logout							
B-Direct Strategies	C-OASI	D-Retirement	E-ORP	F-Insurance	G-GIP	H-BRP	I-Sal/Long Increase	J-Other	K-Calculated per Source
Line Description		Line Number		Amount					
Calculation I									
Legislative Appropriations (PY Ending Asset Balance)		100100		0.00					
Insurance Appropriation		200400		0.00					
APS 001 - (Other MOF - Fed Funds, etc.)		200800		0.00					
Group Insurance Contribution		400200		12,836,991.00					

7. Reconcile and Verify Data

- Line **100100** – Legislative Appropriation previous year Ending Balance
- Line **100300** – Appropriation Revenue for E&G fund 0001 (Appn# 107XX)
- Line **100400** – Riders increasing budget (FY05 Appn# 28056)
- Line **100500** – Riders decreasing budget (no appn in FY05)
- Line **200100** – Appropriation 91142 recognizes **expenses** for all appropriation years and should equal the **amount in PS accounts 51108, 51109, and 41300** fund code 1022 after the APS 011 adjustment.
- Line **200300** – Appropriation 97646 recognized expenses for all appropriation years and should equal the **amount in PS account 51110, 51113 and 41306** fund code 1021 after the APS 011 adjustment.
- Line **300200** – Unexpended Balance Forward. The amount in column B should be zero if the entries were done correctly to T_Codes 060/062 for appropriations with UB authority (For example: appns 13067, 13120, 13121)
 - Line **400100** – Retirement Contribution. **This line is an input field.** Info from ERS/TRS
 - Line **400200** – Group Insurance Contribution (ERS). **This line is an input field.** Info from ERS
 - Line **400300** – Unemployment Contribution (UCI). **This line is an input field.** Info from TWC
- Lines **400900** – Payroll Related Costs (sum of lines 28 to 30). This line is the payroll expenses equal to line **400100** with the opposite sign to **net zero ending cash balance**.
- Line **600200** – Appropriated Net Change in Cash for fund 0001 activity.
- Line **600300** – Unappropriated Net Change in Cash is the activity for appropriations 99906 and 99907 that **should be zero**.
- Line **700200** – Ending Asset Balance is a calculated field that represents the OASI portion of an agency's remaining appropriation authority. This number in line 700200 should agree with the 62 screen BT 16 and 17 and **PS cash ending balance in fund code 1022**.
- Line **700700** – Ending Asset Balance is a calculated field that represents the ORP portion of an agency's remaining appropriation authority. This number in line 700700 should agree the 62 screen BT 16 and 17 and **PS cash ending balance in fund code 1021**.
- **Computed Leg Appn (Asset Balance 08/31)** – The amount in this field should be equal to our A3 query for all fund 0001 appropriations and our balance on the Statement of Net Assets (SNA) on the Legislative Appropriations.
- Calculated per Source – Column K
 - a. The line numbers are calculations from previous columns and line numbers.
 - b. Total of Net Change in Cash Lines, sum of lines 600200 to 600500 should agree to Report 206, Net Change in Cash. The sum of lines 600200 to 600500 in Column K must be entered in USAS with the following T-Code: T-Code 463
 - 0068 Legislative Cash
 - 9000 Legislative Appropriation
- **Amount as Adjusted – Column M**

The amounts in column M are the amounts that are required to be recorded on every agency's AFR. All the line numbers are calculated fields from all of the other columns. Amount on the computed Legislative Appropriation in column M should be equal to the Legislative Appropriation line in the Balance Sheet and the A3 report in PS.
- **Certify**
 - a. Go to the Agency Selection Menu and select the Certification Form key. Review the certification statement on the Certification Page.
 - b. Enter the name, title and telephone number for the individual responsible for the GR certification.
 - c. Select the **Certify** key. The following message will appear "Certification Accepted".

- d. Once the certification has been accepted, any attempts to add, change or delete to the web application will display the message, "This agency has been certified as complete. No additions, updates, or deletes are allowed." Any changes after this point must be coordinated with FRS. After certification, viewing and downloading will still be allowed.

B. Year End entries in USAS

1. AFR USAS entries for the SRECNA

- **Payroll Related Costs** – The Legislative Revenue must equal the amounts on the GR Rec Revenue.

Payroll Cost	Enter as Year End Adjustment for Legislative Appropriation Revenue
Retirement (TRS fund 0001)	Record the amount paid by TRS on your behalf recorded in PS (Ledger Criteria 51111-1036)
Group Insurance	Record the amount paid by ERS on your behalf according to the ERS report (Ledger Criteria 51106-1019 and ERS Paryoll Related Cost Report)
Unemployment Compensation	Record the amount paid on your behalf (Ledger Criteria 54566-1029) USAS screen 56 FD 1, GL account 5500, COBJ 7984)
Worker's Compensation	Record the amount paid on your behalf
OASI	Record the adjustment to equal the amount in USAS screen 62 after the adjustment for APS 011 (All AY)
ORP	Record the adjustment to equal the amount in USAS screen 62 after the adjustment for APS 011 (All AY)

USAS Transaction Entries – Entry Number **5730001** (first digit is the fiscal year followed by the agency number and a sequential number)

Seq No	Batch Type	Doc Type	Eff Date	Fin Agy	TC	AY	PCA	COBJ	Amount	R	Fund	Desc
1	5	U	0831CY	XXX	462	XX	99999	9420	\$XX.XX		0001	OASI
2	5	U	0831CY	XXX	462	XX	99999	9465	\$XX.XX		0001	ORP
3	5	U	0831CY	XXX	462	XX	99999	9435	\$XX.XX		0001	TRS
4	5	U	0831CY	XXX	462	XX	99999	9425	\$XX.XX		0001	ERS
5	5	U	0831CY	XXX	462	XX	99999	9486	\$XX.XX		0001	UCI

Use TC 462 to increase and 462 R to decrease.

- **Enter TPEG and SKILES**

USAS Transaction Entries – Entry Number **5730002**

Seq No	Batch Type	Doc Type	Eff Date	Fin Agy	TC	AY	PCA	COBJ	Amount	R	Fund	Desc
1	5	U	0831CY	XXX	642	XX	80000	7593	\$XX.XX		7999	TPEG
2	5	U	0831CY	XXX	642	XX	80000	7591	\$XX.XX		7999	SKILES

Use TC 642 to increase and 643 R to decrease.

- **SORM Adjustment**

USAS Transaction Entries – Entry Number **5730003**

Seq No	Batch Type	Doc Type	Eff Date	Fin Agy	TC	AY	PCA	COBJ	Amount	R	Fund	Desc
1	5	U	0831CY	XXX	462	XX	99999	9410	\$XX.XX		0001	TRF – IN
2	5	U	0831CY	XXX	456	XX	99999	9515	\$XX.XX		0001	TRF -OUT

- **State Pass-Thru Adjustment**

USAS Transaction Entries – Entry Number **5730006**

Seq No	Batch Type	Doc Type	Eff Date	Fin Agy	TC	AY	PCA	COBJ	Amount	R	Fund	Desc
1	5	U	0831CY	XXX	643	XX	99999	3842	\$XX.XX		7999	Rev
2	5	U	0831CY	XXX	643	XX	99999	3978	\$XX.XX		7999	Rev
3	5	U	0831CY	XXX	642	XX	99999	7615	\$XX.XX		7999	Exp
4	5	U	0831CY	XXX	642	XX	99999	7978	\$XX.XX		7999	Exp

Use AGL number composed by the Agency number and appropriated fund.

Example: for agency 781 and fund 7999, use AGL number 78179990, and for agency 734 and fund 0001, use AGL number 73400010.

Use TC 643/643R or 642/642R according to the adjustment needed.

- **Eliminating the GR Reduction from Appropriation Transfer-in and out.** Make sure to have all the transfers' in-out in PS and USAS for B-On-Time and Law-Tuition set aside (COBJ 7972), and Tier one appropriation (TRF-in).

USAS Transaction Entries – Entry Number **5730005**

Seq No	Batch Type	Doc Type	Eff Date	Fin Agy	TC	AY	PCA	COBJ	Amount	R	Fund
1	5	U	0831CY	XXX	459	XX	99999	9410	\$XX.XX		0001
1	5	U	0831CY	XXX	457	XX	99999	9515	\$XX.XX		0001

- **Clearing Back-Out not Applicable Expenses.** Use T-Codes 642 to decrease and 643 to increase the amounts to equal zero.

USAS Transaction Entries – Entry Number **5730006**

Seq No	Batch Type	Doc Type	Eff Date	Fin Agy	TC	AY	PCA	COBJ	Amount	R	Fund
1	5	U	0831CY	XXX	643	XX	99999	XXXX	\$XX.XX		XXXX
1	5	U	0831CY	XXX	642	XX	99999	XXXX	\$XX.XX		XXXX
1	5	U	0831CY	XXX	642	XX	99999	XXXX	\$XX.XX		XXXX

2. AFR USAS entries for the SNA

- **Adjustment to Cash** – The only cash balance in State Treasury is the cash in our appropriation 00000/02XX (Un-appropriated Activity). Check screen 57 (fund cash available) to match the balance in USAS and PS. The cash for all the other funds should be equal to zero except for fund 7999, for the local funds.

USAS Transaction Entries – Entry Number **5730007**

Seq No	Batch Type	Doc Type	Eff Date	Fin Agy	TC	AY	PCA	COBJ	Amount	R	Fund	GL
1	5	U	0831CY	XXX	646	XX	99999	NA	\$XX.XX		0001	*
2	5	U	0831CY	XXX	646	XX	99999	NA	\$XX.XX		0225	*
3	5	U	0831CY	XXX	646	XX	99999	NA	\$XX.XX		7999	*
4	5	U	0831CY	XXX	646	XX	99999	NA	\$XX.XX		0001	0067**

Use TC 646 to increase and 647 to decrease the cash balances.

- * Use the GL account needed for each adjustment
- ** Adjust cash balance on GL 0067 for the adjustment amount on the Legislative Appropriation Balance entry number 5730002

- **Adjustment to the Balance in Legislative Appropriation** – The Legislative Appropriation Balance in USAS should be equal to the balance in our A3 for Fund 0001 and to the Legislative Appropriation line in our PS Statement of Net Assets.

USAS Transaction Entries – Entry Number **5730008**

Seq No	Batch Type	Doc Type	Eff Date	Fin Agy	TC	AY	PCA	COBJ	Amount	R	Fund	Desc
1	5	U	0831CY	XXX	463	XX	99999	NA	\$XX.XX		0001	LA

Use TC 463 or 463 R depending on the adjustment needed.

- **Adjustment to Due from Other Agencies** – Do entry in PS to reverse the cash on the share appropriations and record a receivable from other agencies. The share appropriations are: Engineer and Technical Consortium, License Plate Scholarship, and Texas Excellent Funds. Compare the balance on Due from Other Agencies in the following reports:
 - Statement of Net Assets in PS
 - Statement of Net Assets in USAS
 - DAFR 8910

USAS Transaction Entries – Entry Number **5730009**

Seq No	Batch Type	Doc Type	Eff Date	Fin Agy	TC	AY	PCA	COBJ	Amount	R	Fund	Desc
1	5	U	0831CY	XXX	666	XX	99999	NA	\$XX.XX		7999	Due/f

Use TC 666 or 666 R depending on the adjustment needed.

- **Adjustment to Capital Assets**

USAS Transaction Entries – Entry Number **5730010**

Seq No	Batch Type	Doc Type	Eff Date	Fin Agy	TC	AY	PCA	COBJ	Amount	R	Fund	GL
1	5	U	0831CY	XXX	646	XX	99999	NA	\$XX.XX		7999	*

Use TC 646 or 647 R depending on the adjustment needed.

* Use the GL account needed for the adjustment.

- **Adjustment to the System Clearing GL account 9999**

USAS Transaction Entries – Entry Number **5730011**

Seq No	Batch Type	Doc Type	Eff Date	Fin Agy	TC	AY	PCA	COBJ	Amount	R	Fund	GL
1	5	U	0831CY	XXX	646	XX	99999	NA	\$XX.XX		0001	2950
1	5	U	0831CY	XXX	646	XX	99999	NA	\$XX.XX		0225	2950
1	5	U	0831CY	XXX	646	XX	99999	NA	\$XX.XX		7999	2950
1	5	U	0831CY	XXX	646	XX	99999	NA	\$XX.XX		0347	2950
1	5	U	0831CY	XXX	646	XX	99999	NA	\$XX.XX		0106	2950

Use TC 646 for positive amounts in the DAFR 8580 and 647 for negative amounts in the DAFR 8580. Do the necessary entries for all appropriated funds the list above may not include all the appropriated funds that you have.

C. Complete the CAUF_AFRRECON worksheet after the SNA/SRECNA AFR entries are done

1. Complete the **Total per AFR** column in the SRECNA tab using the Statement of Revenues (SRECNA), Expenses and Changes in Net Assets, Matrix of Operating Expenses Reported by Function, and ledger criteria.

- From the Operating Revenues in PS SRECNA
 - i. Enter the PS amounts from Federal Pass Through Revenue (PR-OP Grants/Contribution) from **PS SRECNA**
 - ii. State Grant Pass Through Revenue (PR-OP Grants/Contributions) from **PS SRECNA**
- From the PS Matrix
 - i. Federal Pass Through Expenses
 - ii. State Grant Pass Through Expenses
- From the ledger criteria
 - i. TPEG – Account 40109 in PS from ledger criteria for **PS account 40109** and all state fund codes

Ledger Criteria

Inquiry: 10500 *Unit: 00730 *Ledger: ACTUALS *Year: 2005 *From: 1 *To Period: 12 Currency Stat: USD Continue

Include Balance Forward Include Adjustment Period(s) Only in Base Currency

Include Closing Adjustment Period From: 998 To: 998 Max Rows: 100

Chartfield Criteria		Customize Find	First	1-10 of 10	Last
ChartField	Value				View
Account	40109		<input checked="" type="checkbox"/>		
Department			<input checked="" type="checkbox"/>		
Fund Code			<input checked="" type="checkbox"/>		
Program Code			<input checked="" type="checkbox"/>		
Budget Reference			<input checked="" type="checkbox"/>		
Affiliate			<input checked="" type="checkbox"/>		

Show

- [Per Balances by Acct, Dept](#)
- [Per Balances by Acct, Prj](#)
- [Period Balances by Account](#)
- [Sum by Period, Account](#)
- [Sum by Period, Account, Dept](#)
- [Sum by Period, Altacct](#)
- [Sum by Period, Proj](#)
- [Ledger Balances](#)
- [Ledger Activity](#)

ii. SKILES – Account 40105 in PS from ledger criteria for **PS account 40105** and all state fund codes

Ledger Criteria

Inquiry 10500
 *Unit 00730
 *Ledger ACTUALS
 *Year 2005
 *From 1
 *To Period 12
 Currency Stat USD
 Continue

Include Balance Forward
 Include Adjustment Period(s)
 Only in Base Currency

Include Closing
 Adjustment Period From: 998
 To: 998
 Max Rows: 100


Chartfield Criteria		Customize Find	First	1-10 of 10	Last
ChartField	Value				View
Account	40105				<input checked="" type="checkbox"/>
Department					<input checked="" type="checkbox"/>
Fund Code					<input checked="" type="checkbox"/>
Program Code					<input checked="" type="checkbox"/>
Budget Reference					<input checked="" type="checkbox"/>
Affiliate					<input checked="" type="checkbox"/>

Show

- Per Balances by Acct, Dept
- Per Balances by Acct, Prj
- Period Balances by Account
- [Sum by Period, Account](#)
- [Sum by Period, Account, Dept](#)
- Sum by Period, Altacct
- [Sum by Period, Proj](#)
- [Ledger Balances](#)
- [Ledger Activity](#)

- From the Non-Operating Revenues (Expenses) PS SRECNA
 - i. Enter the Legislative Revenue (GR) from the PS SRECNA by using the nVisiondrill tool in excel in the Non-Operating Revenue – Payroll Related Cost (i.e. OASI, ORP, UCI, ERS, and TRS and Legislative Appropriation Revenue Appn# 107XX). The amounts for the payroll benefits can be also checked in the ledger criteria and/or PS report UGL016C after the adjustment for the APS 011 have been entered. **The equity amount on the payroll benefits after the APS 011 adjustments should be zero (expenses equal revenues).**

Note: The amounts of revenues and expenses on the report below should also be the amount of recognized expenses in the GR Rec line numbers 200100 and 200300 (see page 5 on item number 7 reconcile and verify data).

	Report ID:	UGLC016C	University of Houston System	Page No.	1
	Business Unit:	00730	Fund Equity Detail Report - By Fund Group, By Cost-Center	Run Date:	04/19/2005
	Fiscal Year:	2004	For Month Ending : 08/31/2004	Run Time:	9:07:35 AM
	Acct Period To:	998			
	Department Node:	H0000			

<u>Fund</u>	<u>Deptid</u>	<u>Program</u>	<u>Program / Project Description</u>	<u>Project</u>	<u>Beg Fund Equity</u>	<u>Revenues</u>	<u>Fund Adjustments</u>	<u>Expenses</u>	<u>Ending Balance</u>	<u>Commitments</u>
Fund Group: 1xxx - Education & General										
1021	H0437	A0294	SM RETMT-ORP 6.00%-FD1-INSTRUNA			(2,782,068.62)		2,782,068.62		
1021	H0437	B0516	SM RETMT-ORP 6.00%-FD1-RESEARNA			(149,377.71)		149,377.71		
1021	H0437	C0217	SM RETMT-ORP 6.00%-FD1-PUBL SNA			(18,667.92)		18,667.92		
1021	H0437	D0446	SM RETMT-ORP 6.00%-FD1-ACAD SNA			(252,383.66)		252,383.66		
1021	H0437	E0219	SM RETMT-ORP 6.00%-FD1-STUD SNA			(55,050.68)		55,050.68		
1021	H0437	F0292	SM RETMT-ORP 6.00%-FD1-INSTIT NA			(174,586.59)		174,586.59		
1021	H0437	G0215	SM RETMT-ORP 6.00%-FD1-PHYS PNA			(19,732.65)		19,732.65		
Subtotal:					0.00	(3,451,867.83)	0.00	3,451,867.83	0.00	0.00
1022	H0437	A0296	SM FICA-FD1-INSTRUCTION	NA		(4,226,224.11)		4,226,224.11		
1022	H0437	B0517	SM FICA-FD1-RESEARCH	NA		(359,353.75)		359,353.75		
1022	H0437	C0218	SM FICA-FD1-PUBL SVC	NA		(170,418.63)		170,418.63		
1022	H0437	D0447	SM FICA-FD1-ACAD SUPP	NA		(696,748.61)		696,748.61		
1022	H0437	E0220	SM FICA-FD1-STUD SVC	NA		(270,945.61)		270,945.61		
1022	H0437	F0293	SM FICA-FD1-INSTIT SUPP	NA		(1,074,686.15)		1,074,686.15		
1022	H0437	G0216	SM FICA-FD1-PHYS PLT	NA		(451,002.33)		451,002.33		
Subtotal:					0.00	(7,249,379.19)	0.00	7,249,379.19	0.00	0.00
Subtotal by Fund Group: 1xxx					0.00	(10,701,247.02)	0.00	10,701,247.02	0.00	0.00
Grand Total:					0.00	(10,701,247.02)	0.00	10,701,247.02	0.00	0.00

- From the Other Revenues, Expenses, Gains, Losses And Transfers
 - i. Enter Capital Appropriation (HEAF) from PS SRECNA
 - ii. Transfers in-out – Texas Excellence Funds and Set Asides
 - iii. Legislature Transfers in-out - Share Appropriations between components and SORM (when applicable)

2. Complete the **Total per USAS** column in the SRECNA tab using the DAFR 8600

- Federal Pass Through Revenue
- State Grant Pass Through Revenue
- Federal Pass Through Expenses
- State Grant Pass Through Expenses
- TPEG
- SKILES
- Non-Operating Revenue – Payroll Related Cost (i.e. OASI, ORP, UCI, ERS, TRS and Legislative Appropriation Revenue Appn# 107XX)
- Capital Appropriation (HEAF)
- Transfers in-out – Texas Excellence Funds and Set Asides
- Legislature Transfers in-out - Share Appropriations between components and SORM

Note: Adjustment amount column should be zero, otherwise, and adjusting entry needs to be done in PS or USAS.

3. Complete the **Amount per AFR** column in the SNA tab using the Statement Net Assets, and ledger criteria. **The amounts to be entered should be only the yellow rows in the worksheet.**

- From Current Assets “Cash and Cash Equivalents”
 - i. Cash on Hand
 - ii. Cash in Bank
 - iii. Cash in Transit/Reimb Due From Treasury
 - iv. Cash in State Treasury
 - v. Cash Equivalents
- From Current Assets “Restricted”
 - i. Cash on Hand
 - ii. Cash in Bank
- From the Current Assets “Legislative Appropriations”
 - i. Enter the Legislative Appropriation amount that should be equal to the A-3 report for Fund 0001 and the Computed Leg Appn FYCY (Asset Bal 8/31) in the GR Rec (see page 5 Amount as Adjusted Column M).
- From Current Assets “Due from Agencies”
 - i. Enter the amount for Due from Agencies (share appropriations like: License Plate Scholarship, Engineering and Technical Consortium, Texas Excellence Funds, etc.)
- From Current Assets “Due from Other Components”
 - i. Any amount due from the other UH components.

Note: We need to enter also Due from Other Components regarding the share appropriations for any amount that have not been paid (Small Business Development Center, Houston Partnership for Space Exploration).

- From the Non-Current Assets “Restricted Cash and Cash Equivalent”
 - i. Cash in Bank
- From the Non-Current Assets “Capital Assets, Non-Depreciable”
 - i. Land and Land Improvements

- ii. Construction in Progress
 - iii. Other Capital Assets
- From the Non-Current Assets “Capital Assets, Depreciable”
 - i. Building and Building Improvements
Less Accumulated Depreciation
 - ii. Infrastructure
Less Accumulated Depreciation
 - iii. Facilities and Other Improvements
Less Accumulated Depreciation
 - iv. Furniture and Equipment
Less Accumulated Depreciation
 - v. Vehicles, Boats and Aircraft
Less Accumulated Depreciation
 - vi. Other Capital Assets
Less Accumulated Depreciation
 - From Current Liabilities “Due to Other Agencies”
 - i. Amount due to other state agencies
 - From Current Liabilities “Due to Other components”
 - i. Any amount due to the other UH components.
4. Complete the Fund per USAS columns in the SNA tab using DAFR 8580. The **amounts to be entered should be only the yellow rows in the worksheet.**
- Current Assets “Cash and Cash Equivalents”
 - Current Assets “Restricted Cash and Cash Equivalents”
 - Current Assets Legislative Appropriations”
 - Current Assets “Due from Other Components (Share Appropriations)
 - Current Assets “Due from Other Agencies
 - Non-Current Assets “Restricted Cash and Cash Equivalents”
 - Non-Current Assets “Capital Assets”
 - Current Liabilities “Due to Other Agencies”
 - Current Liabilities “Due to Other Components”
 - System Clearing

Note: Total Adjustment for All Funds amount column should be zero, otherwise, and adjusting entry needs to be done in PS or USAS. Follow the directions in section B for any other entries to be done in USAS.

D. Lapsed Appropriations – L0

Lapse is the decrease in the ability to use existing appropriation budget. This occurs 60 days after the end of the fiscal year for all unencumbered balances.

USAS entry to reduce the original budget on the GR Appn for the assessment payment adjustment – AGY 730

Form		Batch Type		Edit Mode		Doc Type							
Cash Receipt		Type 1		1		B							
Unit	Curr Doc Num	Batch date	Comptroller Obj	Approp Num	Fund	Appropriat Yr	Fiscal Year	Transaction Cd	Sum Trans Amt	Ref Doc Num	HX Per	Reverse	PCA
00730	B0161545	2005-29-08	7000	10730	0001	06	05	036	110,208.05	B0161545	12		03706
00730	B0161545	2005-29-08	7000	10730	0225	06	05	036	51,695.94	B0161545	12		03706

PS Entry to reflect the entry done in USAS to reduce the original budget – BU 00730

	Header BU: 00730	University of Houston System	Run Date: 10/22/2005
	Fiscal Year: 2005	JOURNAL ENTRY DETAIL	Run Time: 06:30:51
	Acctg Period: 998		

Journal ID: STB0161545	Reversal: None	Ledger Group: ACTUALS
Date: 08/29/2005	Reversal Date:	Created By: BANKSDA
Source: ACS	Budget Adjust Type: Actuals	Post Date: 10/17/2005
Header Ref: T400113V	Edit / Hdr Status: Posted	BCM Status: Valid
Description: L0 & W0- Lapsing the SORM AY06 assessment payment adjustment.		BCM Bypass: N

Line #	Account	Line BU	Fund	DeptId	Prog	Bdgt Ref.	Project	Line Ref	Chart.1	Line Description	Amount
1	36106	00730	1026	H0264	F0283	BP2006	NA	T400113V		Lapsing SORM AY06	110,208.05
2	10500	00730	1026			BP2006		T400113V		Lapsing SORM AY06	-110,208.05
3	36106	00730	1054	H0600	F1651	BP2006	NA	B0161545		CORR ACCT F/36100 TO 36106	51,695.94
4	10500	00730	1054			BP2006		B0161545			-51,695.94
5	36106	00730	1065	H0600	F1651	BP2006	NA	B0161545			-51,695.94
6	10500	00730	1065			BP2005	NA	B0161545			51,695.94

Totals for Journal: STB0161545 **Total Lines:** 6 **Total Base Debits:** 213,599.93 **Total Base Credits:** 213,599.93

Signatures _____ **Date** _____

PS Approval: _____

Created By: BANKSDA **Date Printed:** 10/22/2005 **Jrnl. Dt.:** 08/29/2005

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E. Appropriation Item Transfers – D-7

According to the “Reporting Requirements for AFR of State Colleges and Universities June 1999 Page 4.102”, schedule D-7 must be completed as follows:

“This supporting schedule must be completed by agencies and institutions of higher education that are authorized to transfer funds between appropriation items; by the provisions of the General Appropriations Act, special legislation, or by Budget Execution Orders.

The purpose of this schedule is to identify the amount of money transferred from one item of appropriation, program, or activity, from the amounts appropriated in the General Appropriations Act to another item of appropriation, program or activity. To properly complete this schedule, list the agency **bill pattern as included in the General Appropriations Act (GAA)** and identify the transfers-in, transfers-out, and net transfer amount from any item of appropriation to another for the fiscal year ended August 31, 20XX. The appropriation transfer information will be displayed in Balance Types 03 and 06 in Appropriation Record Inquiry Screen (USAS screen 62). “

We complete Schedule D-7 by entering the information on the worksheet for preparation of the schedule:

1. List each strategy in the General Appropriation Act.
2. Go to the SIRS reports and click “USAS Expenditures in ABEST Format Detail by Strategy”



 **SIRS: ABEST/USAS Reconciliation (Higher Ed.)**
Menu


All USAS Expenditures

- [Detail by Program Code](#)
- [Detail by Strategy](#)
- [Specific Strategy Detail](#)
- [About These Reports](#)

USAS Expenditures in ABEST Format

- [Detail by Program Code](#)
- [Detail by Strategy](#)
- [Specific Strategy Detail](#)
- [About These Reports](#)

3. Choose current Fiscal Year and Appropriation Year for Fiscal Period Adjusted Month 13.

 **SIRS: ABEST/USAS Reconciliation (Higher Ed.)**
USAS Expenditures in ABEST Format: Detail by Strategy

Agency Number: 730 Appropriation Year: 2005
Fiscal Year: 2005 Fiscal Period: Adjusted (Month 13)
Report Format: Standard Report (with totals)

4. Print out report and complete the SIRS column according to the strategy number.
5. Add or Subtract the Share Appropriation in the Budget column and the corresponding strategy.
6. Add a row for the GR Reduction to show the amount as a transfer in and out.
7. Subtract any lapsed amount in the Budget column and the corresponding strategy.
8. Total per appropriation bill in/out column should be equal to zero. Any difference not equal to zero is related to prior year activity that should be subtracted from the correspondent strategy in the SIRS column.
9. Each cell of the Schedule D-7 is linked to the worksheet for preparation. After Completing the budget and the SIRS columns of the worksheet for preparation the schedule should be finished.

University of Houston
Worksheet for Preparation of
Schedule of Appropriation Item Transfers
For the Year Ended August 31, 2005

	Strat #	Budget (House Bill 78 th GAA)	SIRS	Expended	IN/(OUT)
A. GOAL: INSTRUCTION/OPERATIONS					
A.1.1. Operations Support	3701	127,037,476.00	127,732,978.88	(695,502.88)	695,502.88
A.1.1. Operations Support (GR Reduction)	3701	338,206.00	338,206.00	-	-
A.1.2. Teaching Experience	3702	3,001,629.00		3,001,629.00	(3,001,629.00)
A.1.3. Staff Group Insurance	3705	3,635,623.00	5,783,274.70	(2,147,651.70)	2,147,651.70
A.1.4. Workers Compensation Insurance	3706	516,981.00	529,067.10	(12,066.10)	12,066.10
A.1.5. Texas Public Education Grants	3708	5,411,710.00	0.00	5,411,710.00	(5,411,710.00)
A.1.6. Indirect Cost Recovery	3709	6,673,356.00		6,673,356.00	(6,673,356.00)
A.1.7. Organized Activities	3710	1,297,618.00	1,849,763.42	(552,145.42)	552,145.42
A.1.8. Capital Equity & Excellence Funding	3069	4,209,677.00		4,209,677.00	(4,209,677.00)
TOTAL GOAL A: INSTRUCTION/OPERATIONS		152,122,274.00	136,233,268.10	15,889,005.90	(15,889,005.90)
B. GOAL: INFRASTRUCTURE SUPPORT					
B.1.1. E & G Space Support	3712	22,608,866.00	40,396,980.53	(17,788,114.53)	17,788,114.53
B.1.2. Tuition Revenue Bond Retirement	3713	3,246,798.00	4,735,811.39	(1,489,013.39)	1,489,013.39
B.1.3. Skiles Act Revenue Bond Retirement	3714	407,190.00	0.00	407,190.00	(407,190.00)
TOTAL GOAL B: INFRASTRUCTURE SUPPORT		26,262,854.00	45,132,791.92	(18,869,937.92)	18,869,937.92
C. GOAL: SPECIAL ITEM SUPPORT					
C.2.1. Learning and Computation Center	3023	2,037,690.00	2,628,761.88	(591,071.88)	591,071.88
C.2.2. Space Exploration	3025	287,358.00	311,599.44	(24,241.44)	24,241.44
C.2.3. Commercial Development of Space	3027	422,002.00	408,607.14	13,394.86	(13,394.86)
C.2.4. Superconductivity Center	3091	3,797,500.00	3,608,693.35	188,806.65	(188,806.65)
C.3.1. Small Business Development Ctr	3035	2,511,535.00	2,248,615.29	262,919.71	(262,919.71)
C.3.2. Health Law & Policy Instit	3036	306,250.00	315,675.50	(9,425.50)	9,425.50
C. 3.3. Center for Public Policy	3092	262,500.00	269,022.02	(6,522.02)	6,522.02
C.3.4. Partnerships - Support Public Schools	3071	1,441,313.00	1,361,237.15	80,075.85	(80,075.85)
C.4.1. Institutional Enhancement	3072	3,807,536.00	740,540.21	3,066,995.79	(3,066,995.79)
TOTAL GOAL C: SPECIAL ITEM SUPPORT		14,873,684.00	11,892,751.98	2,980,932.02	(2,980,932.02)
TOTAL PER APPROPRIATION BILL FY 05		193,258,812.00	193,258,812.00	-	-

Schedule D-7
University of Houston
Schedule of Appropriation Item Transfers
For The Year Ended August 31, 2005

GOALS AND STRATEGIES	STR ATE GY	APPROP RIATION NUMBER	TRANSFERS IN	TRANSFERS (OUT)	NET TRANSFERS
ITEM OF APPROPRIATION WITHIN BILL PATTERN					
A. GOAL: INSTRUCTION/OPERATIONS					
OPERATIONS SUPPORT	A.1.1	5-10730	\$ 695,502.88		\$ 695,502.88
OPERATIONS SUPPORT (GR Reduction)	A.1.1	5-28057	\$ 338,206.00	(338,206.00)	\$ -
TEACHING EXPERIENCE	A.1.2	5-10730		(3,001,629.00)	(3,001,629.00)
STAFF GROUP INSURANCE	A.1.3	5-10730	2,147,651.70		2,147,651.70
WORKERS COMP INSURANCE	A.1.4	5-10730	12,066.10		12,066.10
TEXAS PUBLIC EDUCATION GRANTS	A.1.5	5-10730		(5,411,710.00)	(5,411,710.00)
INDIRECT COST RECOVERY	A.1.6	5-10730		(6,673,356.00)	(6,673,356.00)
ORGANIZED ACTIVITIES	A.1.7	5-10730	552,145.42		552,145.42
CAPITAL EQUITY & EXCELL FUNDING	A.1.8	5-10730		(4,209,677.00)	(4,209,677.00)
TOTAL GOAL A: INSTRUCTION/OPERATIONS			\$ 3,745,570.10	\$ (19,634,576.00)	\$ (15,889,005.90)
B. GOAL: INFRASTRUCTURE SUPPORT					
E & G SPACE SUPPORT	B.1.1	5-10730	17,788,114.53		17,788,114.53
TUITION REVENUE BOND RETIREMENT	B.1.2	5-10730	1,489,013.39		1,489,013.39
SKILES ACT REVENUE BOND RETIREM	B.1.3	5-10730		(407,190.00)	(407,190.00)
TOTAL GOAL B: INFRASTRUCTURE SUPPORT			\$ 19,277,127.92	\$ (407,190.00)	\$ 18,869,937.92
C. GOAL: SPECIAL ITEM SUPPORT					
LEARNING AND COMPUTAION CENTER	C.2.1	5-10730	591,071.88		591,071.88
SPACE EXPLORATION	C.2.2	5-10730	24,241.44		24,241.44
COMMERCIAL DEVELOPMENT OF SPACE	C.2.3	5-10730		(13,394.86)	(13,394.86)
SUPERCONDUCTIVITY CENTER	C.2.4	5-10730		(188,806.65)	(188,806.65)
SMALL BUSINESS DEVELOPMENT	C.3.1	5-10730		(262,919.71)	(262,919.71)
HEALTH LAW & POLICY INSTITUTE	C.3.2	5-10730	9,425.50		9,425.50
CENTER FOR PUBLIC POLICY	C.3.3	5-10730	6,522.02		6,522.02
PARTNERSHIPS-SUPPORT PUBLIC SCHOOLS	C.3.4	5-10730		(80,075.85)	(80,075.85)
INSTITUTIONAL ENHANCEMENT	C.4.1	5-10730		(3,066,995.79)	(3,066,995.79)
TOTAL GOAL C: SPECIAL ITEM SUPPORT			\$ 631,260.84	\$ (3,612,192.86)	\$ (2,980,932.02)
NET APPROPRIATION ITEM TRANSFERS W/I BILL PATTERN			\$ 23,653,958.86	\$ (23,653,958.86)	\$ -

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Report Request Profile

10. Balance Sheet (BS) – Governmental & Proprietary Fund Types (FFS) (DAFR8580)

- a. The D23 Fund Profile is the lowest level of the fund hierarchy. This Structure defines the columns in the BS).
To request the BS at the D23 level and the GAAP GL account class, set up the report request as follows.

```
Winsock 3270 Telnet - MVS1.CPA.STATE.TX.US
Connect  Close  Exit  Edit  Print Screen  Setup  Help
TEXAS S091      UNIFORM STATEWIDE ACCOUNTING SYSTEM      01/31/03 11:50 AM
LINK TO:              REPORT REQUEST PROFILE              PROD
ACTION: N (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)
AGENCY: 730      REQUESTOR: KDRA      REPORT ID: DAFR8580 REQUEST NO: 01
APPN YEAR:      PERIOD: 13      FY: 03  FREQUENCY: DAILY
LEVEL -  ORG: 2 PROGRAM:  OBJECT:  FUND: 4 NACUBO FUND:  GL ACCT: 2
GRANT:  PROJECT:
AGENCY GROUP:      CONFIDENTIAL INFO: N ( P,T,B,N )
SPECIAL SELECTS -
AGENCY: 730      ORG CODE:
PROGRAM CODE:      NACUBO FUND:
APPROP FUND:      FUND:
COMP OBJECT:      AGY OBJECT:
GL ACCT:      AGY GL ACCT:
GRANT:      PROJECT:
SPEC SEL 1:      SPEC SEL 2:
LST RUN DATE:      LINES: 0000000      STATUS CODE: I
EFF START DATE: 08012002  EFF END DATE:      LAST PROC DATE: 01312003
207 NEXT RECORD SUCCESSFULLY READ
PLEASE ENTER FUNCTION
F1-HELP      F3-END      F4-INTERRUPT      F6-PROCESS
NUM      11:59:45 IBM-3278-2
Clear  Erase EOF  New Line  PA1  PA2  PA3
```

- b. To request the BS that should agree with the combining statements at the GAAP Fund level and the GAAP GL account class, set up the report request as follows.

```

Winsock 3270 Telnet - MVS1.CPA.STATE.TX.US
Connect  Close  Exit  Edit  Print Screen  Setup  Help
TEXAS S091  UNIFORM STATEWIDE ACCOUNTING SYSTEM  01/31/03 11:50 AM
LINK TO:  REPORT REQUEST PROFILE  PROD

ACTION: N (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)

AGENCY: 730  REQUESTOR: KDRA  REPORT ID: DAFR8580 REQUEST NO: 02
APPN YEAR:  PERIOD: 13  FY: 03  FREQUENCY: DAILY

LEVEL -  ORG: 2 PROGRAM:  OBJECT:  FUND: 3 NACUBO FUND:  GL ACCT: 2
GRANT:  PROJECT:

AGENCY GROUP:  CONFIDENTIAL INFO: N ( P,T,B,N )
SPECIAL SELECTS -
AGENCY: 730  ORG CODE:
PROGRAM CODE:  NACUBO FUND:
APPROP FUND:  FUND:
COMP OBJECT:  AGY OBJECT:
GL ACCT:  AGY GL ACCT:
GRANT:  PROJECT:
SPEC SEL 1:  SPEC SEL 2:

LST RUN DATE:  LINES: 0000000  STATUS CODE: I
EFF START DATE: 08012002  EFF END DATE:  LAST PROC DATE: 01312003
Z07 NEXT RECORD SUCCESSFULLY READ
PLEASE ENTER FUNCTION
F1-HELP  F3-END  F4-INTERRUPT  F6-PROCESS
NUM 12:00:05 IBM-3278-2
Clear Erase EOF New Line PA1 PA2 PA3

```

- c. To request the BS that should agree with Combined BS and the GAAP GL account class, your agency should set up the report request as follows:

```

Winsock 3270 Telnet - MVS1.CPA.STATE.TX.US
Connect  Close  Exit  Edit  Print Screen  Setup  Help
TEXAS S091  UNIFORM STATEWIDE ACCOUNTING SYSTEM  01/31/03 11:51 AM
LINK TO:  REPORT REQUEST PROFILE  PROD

ACTION: N (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)

AGENCY: 730  REQUESTOR: KDRA  REPORT ID: DAFR8580 REQUEST NO: 03
APPN YEAR:  PERIOD: 13  FY: 03  FREQUENCY: DAILY

LEVEL -  ORG: 2 PROGRAM:  OBJECT:  FUND: 2 NACUBO FUND:  GL ACCT: 2
GRANT:  PROJECT:

AGENCY GROUP:  CONFIDENTIAL INFO: N ( P,T,B,N )
SPECIAL SELECTS -
AGENCY: 730  ORG CODE:
PROGRAM CODE:  NACUBO FUND:
APPROP FUND:  FUND:
COMP OBJECT:  AGY OBJECT:
GL ACCT:  AGY GL ACCT:
GRANT:  PROJECT:
SPEC SEL 1:  SPEC SEL 2:

LST RUN DATE:  LINES: 0000000  STATUS CODE: I
EFF START DATE: 08012002  EFF END DATE:  LAST PROC DATE: 01312003
Z07 NEXT RECORD SUCCESSFULLY READ
PLEASE ENTER FUNCTION
F1-HELP  F3-END  F4-INTERRUPT  F6-PROCESS
NUM 12:00:20 IBM-3278-2
Clear Erase EOF New Line PA1 PA2 PA3

```


- d. To request the BS at the D23 Agency Fund level and the Comptroller GL account level, your agency should set up the report request as follows:

```

Winsock 3270 Telnet - MVS1.CPA.STATE.TX.US
Connect  Close  Exit  Edit  Print Screen  Setup  Help
TEXAS S091  UNIFORM STATEWIDE ACCOUNTING SYSTEM  01/31/03 11:51 AM
LINK TO:  REPORT REQUEST PROFILE  PROD
ACTION: █ (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)
AGENCY: 730  REQUESTOR: KDRA  REPORT ID: DAFR8580 REQUEST NO: 04
APPN YEAR:  PERIOD: 13  FY: 03  FREQUENCY: DAILY
LEVEL - ORG: 2 PROGRAM:  OBJECT:  FUND: 4 NACUBO FUND:  GL ACCT: 3
GRANT:  PROJECT:
AGENCY GROUP:  CONFIDENTIAL INFO: N ( P,T,B,N )
SPECIAL SELECTS -
AGENCY: 730  ORG CODE:
PROGRAM CODE:  NACUBO FUND:
APPROP FUND:  FUND:
COMP OBJECT:  AGY OBJECT:
GL ACCT:  AGY GL ACCT:
GRANT:  PROJECT:
SPEC SEL 1:  SPEC SEL 2:
LST RUN DATE:  LINES: 0000000  STATUS CODE: I
EFF START DATE: 08012002  EFF END DATE:  LAST PROC DATE: 01312003
Z07 NEXT RECORD SUCCESSFULLY READ
PLEASE ENTER FUNCTION
F1-HELP  F3-END  F4-INTERRUPT  F6-PROCESS
NUM 12:00:33 IBM-3278-2
Clear Erase EOF New Line PA1 PA2 PA3

```

11. Operating Statement (OS) DAFR8600 (Proprietary)

- a. The D23 Fund Profile is the lowest level of the fund hierarchy. This Structure defines the columns in the OS).
- b. The D31 Comptroller General Ledger Account

For a summarized report, GL level 0 can be used on the report request and will look most like your hard copy AFR. The request will look as follows:

```
Winsock 3270 Telnet - MVS1.CPA.STATE.TX.US
Connect  Close  Exit  Edit  Print Screen  Setup  Help
TEXAS S091      UNIFORM STATEWIDE ACCOUNTING SYSTEM      01/31/03 01:28 PM
LINK TO:      REPORT REQUEST PROFILE      PROD

ACTION: N (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)

AGENCY: 730      REQUESTOR: KDRA      REPORT ID: DAFR8600 REQUEST NO: 01
APPN YEAR:      PERIOD: 13      FY: 02 FREQUENCY: DAILY

LEVEL - ORG: 2 PROGRAM: OBJECT: 2 FUND: 4 NACUBO FUND: GL ACCT: 0
GRANT: PROJECT:
AGENCY GROUP:      CONFIDENTIAL INFO: N ( P,T,B,N )
SPECIAL SELECTS -
AGENCY: 730      ORG CODE:
PROGRAM CODE:      NACUBO FUND:
APPROP FUND:      FUND:
COMP OBJECT:      AGY OBJECT:
GL ACCT:      AGY GL ACCT:
GRANT:      PROJECT:
SPEC SEL 1:      SPEC SEL 2:
LST RUN DATE:      LINES: 0000000      STATUS CODE: I
EFF START DATE: 08012002 EFF END DATE:      LAST PROC DATE: 01312003
207 NEXT RECORD SUCCESSFULLY READ
PLEASE ENTER FUNCTION
F1-HELP      F3-END      F4-INTERRUPT      F6-PROCESS
NUM      13:37:32 IBM-3278-2
Clear  Erase EOF  New Line  PA1  PA2  PA3
```

To group all Revenue GL Accounts (Cash, Accrued & Revenue Offset) together, set up the reports at GL level 2. The request will look as follows:

```

Winsock 3270 Telnet - MVS1.CPA.STATE.TX.US
Connect Close Exit Edit Print Screen Setup Help
TEXAS S091 UNIFORM STATEWIDE ACCOUNTING SYSTEM 01/31/03 01:30 PM
LINK TO: REPORT REQUEST PROFILE PROD
ACTION: (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)
AGENCY: 730 REQUESTOR: KDRA REPORT ID: DAFR8600 REQUEST NO: 02
APPN YEAR: PERIOD: 13 FY: 02 FREQUENCY: DAILY
LEVEL - ORG: 2 PROGRAM: OBJECT: 2 FUND: 4 NACUBO FUND: GL ACCT: 2
GRANT: PROJECT:
AGENCY GROUP: CONFIDENTIAL INFO: N ( P,T,B,N )
SPECIAL SELECTS -
AGENCY: 730 ORG CODE:
PROGRAM CODE: NACUBO FUND:
APPROP FUND: FUND:
COMP OBJECT: AGY OBJECT:
GL ACCT: AGY GL ACCT:
GRANT: PROJECT:
SPEC SEL 1: SPEC SEL 2:
LST RUN DATE: LINES: 0000000 STATUS CODE: I
EFF START DATE: 08012002 EFF END DATE: LAST PROC DATE: 01312003
Z07 NEXT RECORD SUCCESSFULLY READ
PLEASE ENTER FUNCTION
F1-HELP F3-END F4-INTERRUPT F6-PROCESS
NUM 13:39:38 IBM-3278-2
Clear Erase EOF New Line PA1 PA2 PA3
  
```

To analyze cash and accrual activity separately, set up the reports at GL level 3. The request will look as follows:

The screenshot shows a terminal window titled "Winsock 3270 Telnet - MVS1.CPA.STATE.TX.US". The main display area contains the following text:

```
TEXAS S091 UNIFORM STATEWIDE ACCOUNTING SYSTEM 01/31/03 01:31 PM
LINK TO: REPORT REQUEST PROFILE PROD

ACTION: N (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)

AGENCY: 730 REQUESTOR: KDRA REPORT ID: DAFR8600 REQUEST NO: 03
APPN YEAR: PERIOD: 13 FY: 02 FREQUENCY: DAILY

LEVEL - ORG: 2 PROGRAM: OBJECT: 2 FUND: 4 NACUBO FUND: GL ACCT: 3
GRANT: PROJECT:
AGENCY GROUP: CONFIDENTIAL INFO: N ( P,T,B,N )
SPECIAL SELECTS -
AGENCY: 730 ORG CODE:
PROGRAM CODE: NACUBO FUND:
APPROP FUND: FUND:
COMP OBJECT: AGY OBJECT:
GL ACCT: AGY GL ACCT:
GRANT: PROJECT:
SPEC SEL 1: SPEC SEL 2:
LST RUN DATE: LINES: 0000000 STATUS CODE: I
EFF START DATE: 08012002 EFF END DATE: LAST PROC DATE: 01312003
Z07 NEXT RECORD SUCCESSFULLY READ
PLEASE ENTER FUNCTION
F1-HELP F3-END F4-INTERRUPT F6-PROCESS
NUM 13:40:35 IBM-3278-2
```

At the bottom of the terminal window, there is a control panel with the following buttons:

Clear	Erase EOF	New Line	PA1	PA2	PA3
-------	-----------	----------	-----	-----	-----

c. The D10 Comptroller Object

The D10 Comptroller Object serves as the building block for the operating statement. For a summarized report, an object level of 2 can be used on the report request and will look most like your hard copy AFR. If ordered at level 3, the COBJ's will appear and will give additional detail and will look as follows:

```

Winsock 3270 Telnet - MVS1.CPA.STATE.TX.US
Connect  Close  Exit  Edit  Print Screen  Setup  Help
TEXAS S091      UNIFORM STATEWIDE ACCOUNTING SYSTEM      01/31/03 01:32 PM
LINK TO:      REPORT REQUEST PROFILE      PROD

ACTION: N (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)

AGENCY: 730      REQUESTOR: KDRA      REPORT ID: DAFR8600 REQUEST NO: 04
APPN YEAR:      PERIOD: 13      FY: 02 FREQUENCY: DAILY

LEVEL -  ORG: 2 PROGRAM:  OBJECT: 3 FUND: 4 NACUBO FUND:  GL ACCT: 3
GRANT:  PROJECT:

AGENCY GROUP:      CONFIDENTIAL INFO: N ( P,T,B,N )
SPECIAL SELECTS -
AGENCY: 730      ORG CODE:
PROGRAM CODE:      NACUBO FUND:
APPROP FUND:      FUND:
COMP OBJECT:      AGY OBJECT:
GL ACCT:      AGY GL ACCT:
GRANT:      PROJECT:
SPEC SEL 1:      SPEC SEL 2:

LST RUN DATE:      LINES: 0000000      STATUS CODE: I
EFF START DATE: 08012002  EFF END DATE:      LAST PROC DATE: 01312003
207 NEXT RECORD SUCCESSFULLY READ
PLEASE ENTER FUNCTION
F1-HELP      F3-END      F4-INTERRUPT      F6-PROCESS
NUM      13:41:47 IBM-3278-2

```

Clear	Erase EOF	New Line	PA1	PA2	PA3
-------	-----------	----------	-----	-----	-----

3. Interfund/Interagency Activity Report (DAFR8910)

This report provides the information to prepare the Annual Financial Report for Due To and Due From, Operating Transfers and State and Federal Grant Pass Through activity. All the information manually or automatically updated through the RTI process in the AGL (Agency General Ledger) field is in that report. The AGL field has the opposing agency in the first three positions, the D23 number in the next four positions and a zero in the last position. The amounts for which agency and fund information have not been posted appear with an NP in the interfund section of the report.

- a. Set up the request with COBJ 3725 and GL account range 5000 thru 5100.

```
Winsock 3270 Telnet - MYS1.CPA.STATE.TX.US
Connect  Close  Exit  Edit  Print Screen  Setup  Help
TEXAS S091      UNIFORM STATEWIDE ACCOUNTING SYSTEM      01/31/03 02:42 PM
LINK TO:      REPORT REQUEST PROFILE      PROD

ACTION: N (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)

AGENCY: 730      REQUESTOR: KDRA      REPORT ID: DAFR8910 REQUEST NO: 01
APPN YEAR:      PERIOD: 13      FY: 02 FREQUENCY: DAILY

LEVEL -  ORG: 2 PROGRAM:  OBJECT: 3 FUND: 3 NACUBO FUND: 0 GL ACCT: 2
GRANT:  PROJECT:

AGENCY GROUP:      CONFIDENTIAL INFO: N ( P,T,B,N )
SPECIAL SELECTS -
AGENCY: 730      ORG CODE:
PROGRAM CODE:      NACUBO FUND:
APPROP FUND:      FUND:
COMP OBJECT: 3725      AGY OBJECT:
GL ACCT: 5000 5100      AGY GL ACCT:
GRANT:      PROJECT:
SPEC SEL 1: I      SPEC SEL 2: G
LST RUN DATE:      LINES: 0000000      STATUS CODE: I
EFF START DATE: 01292002 EFF END DATE:      LAST PROC DATE: 1122002
207 NEXT RECORD SUCCESSFULLY READ
PLEASE ENTER FUNCTION
F1-HELP      F3-END      F4-INTERRUPT      F6-PROCESS
NUM      14:51:35 IBM-3278-2

Clear  Erase EOF  New Line  PA1  PA2  PA3
```

b. Set up the request with COBJ 3842 and GL account range 5000 thru 5100.

```
Winsock 3270 Telnet - MVS1.CPA.STATE.TX.US
Connect  Close  Exit  Edit  Print Screen  Setup  Help
TEXAS S091  UNIFORM STATEWIDE ACCOUNTING SYSTEM  01/31/03 02:43 PM
LINK TO:  REPORT REQUEST PROFILE  PROD
ACTION: R (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)
AGENCY: 730  REQUESTOR: KDRA  REPORT ID: DAFR8910  REQUEST NO: 09
APPN YEAR:  PERIOD: 13  FY: 02  FREQUENCY: DAILY
LEVEL -  ORG: 2  PROGRAM:  OBJECT: 3  FUND: 3  NACUBO FUND: 0  GL ACCT: 2
GRANT:  PROJECT:
AGENCY GROUP:  CONFIDENTIAL INFO: N ( P,T,B,N )
SPECIAL SELECTS -
AGENCY: 730  ORG CODE:
PROGRAM CODE:  NACUBO FUND:
APPROP FUND:  FUND:
COMP OBJECT: 3842  AGY OBJECT:
GL ACCT: 5000 5100  AGY GL ACCT:
GRANT:  PROJECT:
SPEC SEL 1: I  SPEC SEL 2: G
LST RUN DATE:  LINES: 0000000  STATUS CODE: I
EFF START DATE: 01292002  EFF END DATE:  LAST PROC DATE: 1122002
206 RECORD SUCCESSFULLY RECALLED
PLEASE ENTER FUNCTION
F1-HELP  F3-END  F4-INTERRUPT  F6-PROCESS
NUM 14:53:10 IBM-3278-2
Clear Erase EOF New Line PA1 PA2 PA3
```

c. Set up the request with the COBJ range 7614 thru 7615 and GL account range 5500 thru 5600.

```
Winsock 3270 Telnet - MVS1.CPA.STATE.TX.US
Connect  Close  Exit  Edit  Print Screen  Setup  Help
TEXAS S091  UNIFORM STATEWIDE ACCOUNTING SYSTEM  01/31/03 02:45 PM
LINK TO:    REPORT REQUEST PROFILE  PROD
ACTION: R (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)
AGENCY: 730  REQUESTOR: KDRA  REPORT ID: DAFR8910  REQUEST NO: 02
APPN YEAR:   PERIOD: 13      FY: 02  FREQUENCY: DAILY
LEVEL - ORG: 2  PROGRAM:  OBJECT: 3  FUND: 3  NACUBO FUND: 0  GL ACCT: 2
GRANT:  PROJECT:
AGENCY GROUP:  CONFIDENTIAL INFO: N ( P,T,B,N )
SPECIAL SELECTS -
AGENCY: 730  ORG CODE:
PROGRAM CODE:  NACUBO FUND:
APPROP FUND:  FUND:
COMP OBJECT: 7614 7615  AGY OBJECT:
GL ACCT: 5500 5600  AGY GL ACCT:
GRANT:  PROJECT:
SPEC SEL 1: I  SPEC SEL 2: G
LST RUN DATE:  LINES: 0000000  STATUS CODE: I
EFF START DATE: 01292002  EFF END DATE:  LAST PROC DATE: 12042002
206 RECORD SUCCESSFULLY RECALLED
PLEASE ENTER FUNCTION
F1-HELP  F3-END  F4-INTERRUPT  F6-PROCESS
NUM 14:54:37 IBM-3278-2
Clear  Erase EOF  New Line  PA1  PA2  PA3
```


d. Set up the request with the COBJ range 3971 thru 3978 and GL account range 5000 thru 5100.

Winsock 3270 Telnet - MVS1.CPA.STATE.TX.US

Connect Close Exit Edit Print Screen Setup Help

TEXAS S091 UNIFORM STATEWIDE ACCOUNTING SYSTEM 01/31/03 02:47 PM
LINK TO: REPORT REQUEST PROFILE PROD

ACTION: R (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)

AGENCY: 730 REQUESTOR: KDRA REPORT ID: DAFR8910 REQUEST NO: 05
APPN YEAR: PERIOD: 13 FY: 02 FREQUENCY: DAILY

LEVEL - ORG: 2 PROGRAM: OBJECT: 3 FUND: 3 NACUBO FUND: 0 GL ACCT: 2
GRANT: PROJECT:

AGENCY GROUP: CONFIDENTIAL INFO: N (P,T,B,N)

SPECIAL SELECTS -

AGENCY: 730 ORG CODE:
PROGRAM CODE: NACUBO FUND:
APPROP FUND: FUND:
COMP OBJECT: 3971 3978 AGY OBJECT:
GL ACCT: 5000 5100 AGY GL ACCT:
GRANT: PROJECT:
SPEC SEL 1: I SPEC SEL 2: G

LST RUN DATE: LINES: 0000000 STATUS CODE: I
EFF START DATE: 01292002 EFF END DATE: LAST PROC DATE: 1122002

206 RECORD SUCCESSFULLY RECALLED
PLEASE ENTER FUNCTION

F1-HELP F3-END F4-INTERRUPT F6-PROCESS
NUM 14:56:42 IBM-3278-2

Clear	Erase EOF	New Line	PA1	PA2	PA3
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e. Set up the request with the COBJ range 7971 thru 7978 and GL account range 5500 thru 5600.

```
Winsock 3270 Telnet - MVS1.CPA.STATE.TX.US
Connect Close Exit Edit Print Screen Setup Help
TEXAS S091 UNIFORM STATEWIDE ACCOUNTING SYSTEM 01/31/03 02:49 PM
LINK TO: REPORT REQUEST PROFILE PROD
ACTION: R (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)
AGENCY: 730 REQUESTOR: KDRA REPORT ID: DAFR8910 REQUEST NO: 06
APPN YEAR: PERIOD: 13 FY: 02 FREQUENCY: DAILY
LEVEL - ORG: 2 PROGRAM: OBJECT: 3 FUND: 3 NACUBO FUND: 0 GL ACCT: 2
GRANT: PROJECT:
AGENCY GROUP: CONFIDENTIAL INFO: N ( P,T,B,N )
SPECIAL SELECTS -
AGENCY: 730 ORG CODE:
PROGRAM CODE: NACUBO FUND:
APPROP FUND: FUND:
COMP OBJECT: 7971 7978 AGY OBJECT:
GL ACCT: 5500 5600 AGY GL ACCT:
GRANT: PROJECT:
SPEC SEL 1: I SPEC SEL 2: G
LST RUN DATE: LINES: 0000000 STATUS CODE: I
EFF START DATE: 01292002 EFF END DATE: LAST PROC DATE: 1122002
206 RECORD SUCCESSFULLY RECALLED
PLEASE ENTER FUNCTION
F1-HELP F3-END F4-INTERRUPT F6-PROCESS
NUM 14:58:50 IBM-3278-2
Clear Erase EOF New Line PA1 PA2 PA3
```

f. Set up the request with the GL account range 0283 thru 0284.

Winsock 3270 Telnet - MVS1.CPA.STATE.TX.US

Connect Close Exit Edit Print Screen Setup Help

TEXAS S091 UNIFORM STATEWIDE ACCOUNTING SYSTEM 01/31/03 02:52 PM
LINK TO: REPORT REQUEST PROFILE PROD

ACTION: N (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)

AGENCY: 730 REQUESTOR: KDRA REPORT ID: DAFR8910 REQUEST NO: 07
APPN YEAR: PERIOD: 13 FY: 02 FREQUENCY: DAILY

LEVEL - ORG: 2 PROGRAM: OBJECT: 3 FUND: 2 NACUBO FUND: 0 GL ACCT: 2
GRANT: PROJECT:

AGENCY GROUP: CONFIDENTIAL INFO: N (P,T,B,N)

SPECIAL SELECTS -
AGENCY: 730 ORG CODE:
PROGRAM CODE: NACUBO FUND:
APPROP FUND: FUND:
COMP OBJECT: AGY OBJECT:
GL ACCT: 0283 0284 AGY GL ACCT:
GRANT: PROJECT:
SPEC SEL 1: I SPEC SEL 2: G

LST RUN DATE: LINES: 0000000 STATUS CODE: I
EFF START DATE: 10131994 EFF END DATE: LAST PROC DATE: 1122002
207 NEXT RECORD SUCCESSFULLY READ
PLEASE ENTER FUNCTION

F1-HELP F3-END F4-INTERRUPT F6-PROCESS
NUM 15:01:14 IBM-3278-2

Clear	Erase EOF	New Line	PA1	PA2	PA3
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g. Set up the request with the GL account range 1050 thru 1053.

```
Winsock 3270 Telnet - MVS1.CPA.STATE.TX.US
Connect  Close  Exit  Edit  Print Screen  Setup  Help
TEXAS S091  UNIFORM STATEWIDE ACCOUNTING SYSTEM  01/31/03 02:53 PM
LINK TO:  REPORT REQUEST PROFILE  PROD
ACTION: N (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)
AGENCY: 730  REQUESTOR: KDRA  REPORT ID: DAFR8910 REQUEST NO: 08
APPN YEAR:  PERIOD: 13  FY: 02  FREQUENCY: DAILY
LEVEL - ORG: 2 PROGRAM:  OBJECT: 0 FUND: 4 NACUBO FUND: 0 GL ACCT: 3
GRANT:  PROJECT:
AGENCY GROUP:  CONFIDENTIAL INFO: N ( P,T,B,N )
SPECIAL SELECTS -
AGENCY: 730  ORG CODE:
PROGRAM CODE:  NACUBO FUND:
APPROP FUND:  FUND:
COMP OBJECT:  AGY OBJECT:
GL ACCT: 1050 1053  AGY GL ACCT:
GRANT:  PROJECT:
SPEC SEL 1: I  SPEC SEL 2: N
LST RUN DATE:  LINES: 0000000  STATUS CODE: I
EFF START DATE: 10131994  EFF END DATE:  LAST PROC DATE: 1122002
Z07 NEXT RECORD SUCCESSFULLY READ
PLEASE ENTER FUNCTION
F1-HELP  F3-END  F4-INTERRUPT  F6-PROCESS
NUM 15:02:17 IBM-3278-2
Clear Erase EOF New Line PA1 PA2 PA3
```

h. Set up the request with the GL account range 6010 thru 6011.

Winsock 3270 Telnet - MVS1.CPA.STATE.TX.US

Connect Close Exit Edit Print Screen Setup Help

TEXAS S091 UNIFORM STATEWIDE ACCOUNTING SYSTEM 01/31/03 02:54 PM
LINK TO: REPORT REQUEST PROFILE PROD

ACTION: R (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)

AGENCY: 730 REQUESTOR: KDRA REPORT ID: DAFR8910 REQUEST NO: 03
APPN YEAR: PERIOD: 13 FY: 02 FREQUENCY: DAILY

LEVEL - ORG: 2 PROGRAM: OBJECT: 2 FUND: 3 NACUBO FUND: 0 GL ACCT: 2
GRANT: PROJECT:

AGENCY GROUP: CONFIDENTIAL INFO: N (P,T,B,N)

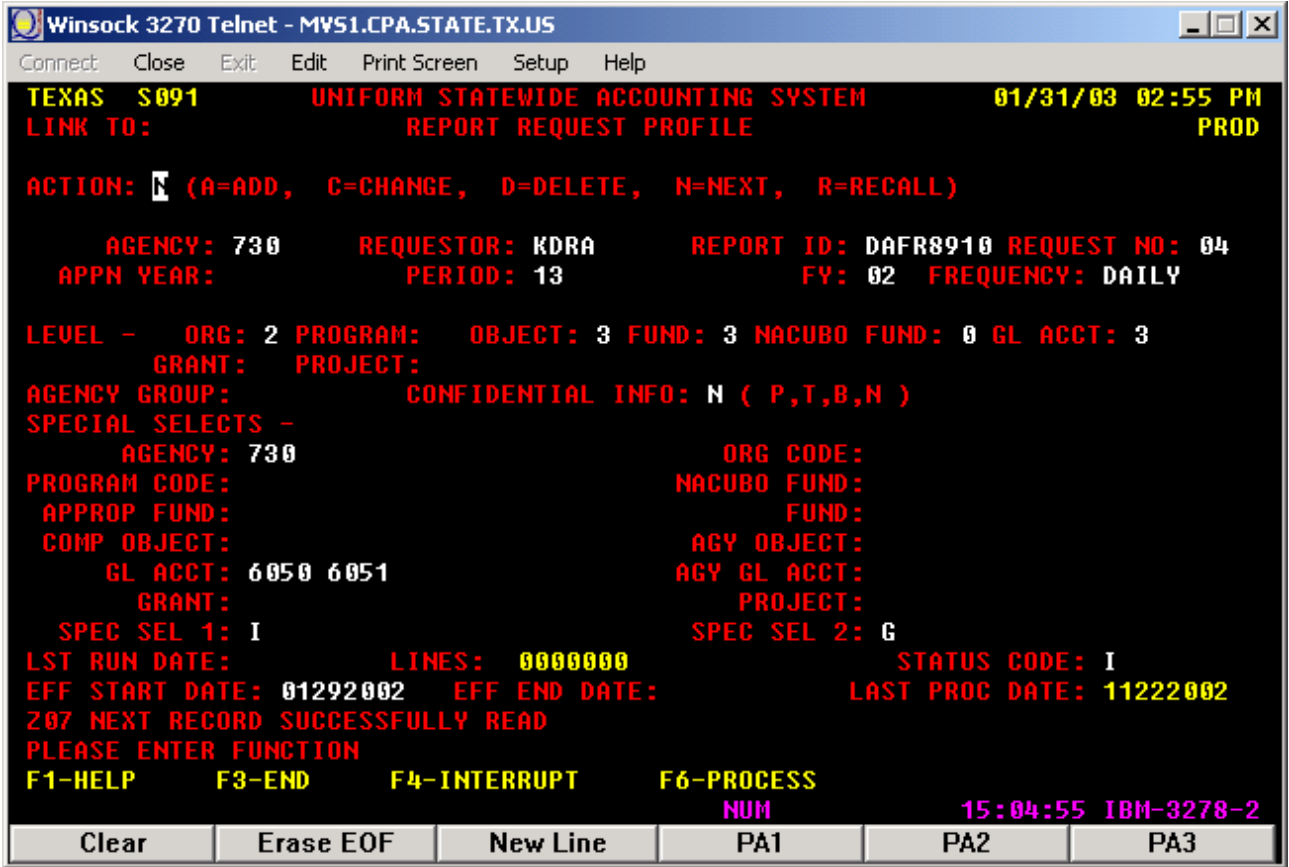
SPECIAL SELECTS -
AGENCY: 730 ORG CODE:
PROGRAM CODE: NACUBO FUND:
APPROP FUND: FUND:
COMP OBJECT: AGY OBJECT:
GL ACCT: 6010 6011 AGY GL ACCT:
GRANT: PROJECT:
SPEC SEL 1: I SPEC SEL 2: G

LST RUN DATE: LINES: 0000000 STATUS CODE: I
EFF START DATE: 01292002 EFF END DATE: LAST PROC DATE: 12042002
206 RECORD SUCCESSFULLY RECALLED
PLEASE ENTER FUNCTION

F1-HELP F3-END F4-INTERRUPT F6-PROCESS
NUM 15:04:08 IBM-3278-2

Clear	Erase EOF	New Line	PA1	PA2	PA3
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- i. Set up the request with the GL account range 6010 thru 6011.



Note: Order 9 DAFR8910 reports for each 783 and 730 agencies, which are 8 ranges of GL accounts plus the range of GL 5500 – 5100 which is ordered with two Comp Objects 3725 and 3842.

[Return to Table of Contents](#)

CHAPTER 5

LEGISLATIVE APPROPRIATIONS REQUEST

LEGISLATIVE APPROPRIATIONS REQUEST – (LAR)

The Legislative Appropriation Request (LAR) is a biennial report striving to obtain the funding from the state. The report is submitted to the Automated Budget and Evaluation System of Texas (ABEST).

In FY06, the actual information from FY05 and estimated information for FY06 is gathered to request the funding for Fiscal years 2008 and 2009. The biennial scope start with the even year and the bienninal request is also on the even year.

Seven schedules need to be completed and submitted to the Budget Office. The names and schedule numbers submitted are the following:

- Schedule 1A: Other Educational and General Income
- Schedule 2: Grant Total Educational, General and Other Funds
- Schedule 4: Computation of OASI
- Schedule 5: Calculation of Retirement Proportionality and ORP Differential
- Schedule 6: Capital Funding
- Schedule 7: Current and Local Fund (General) Balances
- Schedule 8: Part C – Personnel

Schedule 1A - Other Educational and General Income

This schedule includes the Education and General income from tuition and fees, interest gain on the local funds in State Treasury, and the organized activity recognized in the bill. In other words, this is the General Revenue Dedicated (Fund 0225).

Schedule 1A can be analyzed by looking at the sections detailed below:

1. Gross Tuition
2. Net Tuition
3. Subtotal, Tuition and Fees
4. Subtotal, Other Educational and General Income
5. Total, Other Educational and General Income
6. Total, Other Educational and General Income Reported on Summary of Request

1. Gross Tuition section

SCHEDULE 1A

	Actual 2005	Estimated 2006
Tuition and Fees	74,358,699.20	Other fees not included
Gross Resident Tuition	48,676,557.83	Tuition Resident (PS Acct 40100)
Gross Non-Resident Tuition	25,682,141.37	Tuition Foreign and bad debt (PS Acct 40101, 40102, and 40107)
Gross Tuition	74,358,699.20	
Less:		Total rem & exemp (PS Acct like 555% posted in fund code 1054)
a. Remissions and Exemptions	(11,925,746.31)	
b. Refunds		
c. Installment Payment Forfeits		
d. Board Authorized Tuition Income (Tx. Educ. Code Ann. Sec. 54.008)		
e. Statutory Tuition Increases (Tx. Educ. Code Ann. Sec. 54.0512) (2006)		
f. Tuition increases charged to doctoral students with hours in excess of 100 (Tx. Educ. Code Ann. Sec. 54.066)		
g. Tuition increases charged to undergraduate students with more than 45 hours above degree requirements (Tx. Educ. Code Ann. Sec. 61.0595)		
h. Tuition rebates for certain undergraduates (Tx. Educ. Code Ann. Sec. 54.0065)		
i. Tuition waived for Students 55 Years or Older (Tx. Educ. Code Ann. Sec. 54.067)		
j. Tuition waived for Texas Grant Recipients (Tx. Educ. Code Ann. Sec. 56.307)		
Subtotal	62,432,952.89	

2. Net Tuition Section

We need to start from the subtotal for the gross tuition to continue into the next section.

Subtotal		62,432,952.89	
Less:	a. Transfer of Tuition to Retirement of Indebtedness:		
	1) Skiles Act	(403,810.00)	Skile Act (PS Acct 40105)
	b. Transfer of funds for Texas Public Education Grants Program (Tex. Educ. Code Ann. Sec. 56c) and for Emergency Loans (Tex. Educ. Code Ann. Sec. 56d)	(6,133,336.00)	TPEG (PS Acct 40109)
	c. Transfer of Funds (2%) for Emergency Loans (Medical School)		
	d. Transfer of Funds for Cancellation of Student Loans of Physicians		
	e. Other Authorized Deductions (Itemize and provide Vernonis citation)		
Net Tuition		55,895,806.89	

3. Subtotal, Tuition and Fees

From the Net Tuition amount, continue into the next section with the laboratory fees revenues.

Net Tuition	55,895,806.89	
Student Teaching Fees		
Special Course Fees		
Laboratory Fees	412,281.46	Amount from 1028 report (Student Accounting)
Subtotal, Tuition and Fees (Formula Amounts for Health-Related Institutions)	56,308,088.35	

4. Subtotal, Other Educational and General Income

To the subtotal of tuitions and fees revenues, the other educational and general income revenue is added. In this case, only the interest earned on the local funds in State Treasury is added.

Subtotal, Tuition and Fees (Formula Amounts for Health-Related Institutions)	56,308,088.35	
Other Income		
50% of Indirect Cost Recovery (Indirect Cost on Federal, State, Local and Private Grants)	0.00	
Interest on General Funds:		
a. Local Funds in State Treasury	367,252.39	Interest FD 2 (0225) Estimated Amount
b. Funds in Local Depositories, e.g., local amounts	0.00	Acct 43303 (FRS 0630)
Other Income (Itemize)		
Subtotal, Other Income	367,252.39	
Subtotal, Other Educational and General Income	56,675,340.74	

5. Total, Other Educational and General Income

From the total of other educational and general income, a deduction is made for the benefits paid based on proportionality with the local funds in State Treasury.

Subtotal, Other Educational and General Income	56,675,340.74	
Less: O.A.S.I. Applicable to Educational and General Local Funds Payrolls	(3,751,917.27)	FICA FD 2
Less: Teachers Retirement System and ORP Proportionality for Educational and General Funds	(3,085,242.06)	TRS and ORP FD2
Staff group insurance premiums		ERS FD2 revenue according to the House Bill
Less:	(3,635,623.00)	
TOTAL, OTHER EDUCATIONAL AND GENERAL INCOME (Formula Amounts for General Academic Institutions)	46,202,558.43	

6. Total, Other Educational and General Income Reported on Summary of Request

To the previous total amount of educational and general income an addition is made for the skiles, TPEG, organized activity revenue, and the staff group insurance premiums given to us in the Bill.

TOTAL, OTHER EDUCATIONAL AND GENERAL INCOME		46,202,558.43	
(Formula Amounts for General Academic Institutions)			
Reconciliation to Summary of Request for FY 2008-2009:			
Add:	a. Transfer of Tuition for Retirement of Indebtedness - Skiles Act	403,810.00	SKILES Account 40105 for all fund codes
	b. Transfer of Funds for Texas Public Education Grants Program and Emergency Loans	6,133,336.00	TPEG Account 40109 for all fund codes
	c. Transfer of Funds for Cancellation of Student Loans of Physicians		
	d. 50% of Indirect Cost Recovery	0.00	
	e. Organized Activities	1,297,618.00	According to the bill
	f. Staff Group Insurance Premiums	3,635,623.00	Should report revenue that is in the Bill not expenses. Amount paid was \$5,768,317.84
	g. Board-authorized Tuition Income		
	h. Statutory Tuition Increases		
	i. Tuition Increases Charged to Doctoral Students with Hours in Excess of 100		
	j. Tuition Increases Charged to Undergraduate Students with More than 45 hours Above Degree Requirements		
	k. Tuition Waived for Students 55 Years or Older		
Less:	l. Tuition Waived for Texas Grant Recipients		
Total, Other Educational and General Income Reported on Summary of Request		57,672,945.43	

Schedule 2 - Grant Total Educational, General and Other Funds

This schedule includes the General Revenue (Fund 0001), General Revenue Dedicated (Fund 0225), transfers from the Coordinating Board, Texas Excellence, local funds transferred to the state for operations, License Plate, and beginning and ending balance encumbered and obligated.

Schedule 2 can be analyzed by looking at the sections detailed below:

1. Beginning balance on Encumbered and Obligated
2. Subtotal, General Revenue
3. Other Educational and General Income
4. General Revenue Transfers
5. Other Additions and Total Amount of Funds
6. Ending balance on Encumbered and Obligated and Grand Total, Educational, General and Other Funds

1. Beginning balance on Encumbered and Obligated

The beginning balance for FY05 for encumbered and obligated is equal to the ending balance encumbered and obligated in FY06.

Item No.	Description	Actual 2005	Estimated 2006
1	Balances as of Beginning of Fiscal Year		
a.	Encumbered and Obligated	4,669,054.76	
b.	Unencumbered and Unobligated		
c.	Capital Projects - Legislative Appropriations		
	Capital Projects - Other Educational and		
d.	General Funds		

2. Subtotal, General Revenue

This is the area for our general revenue fund 0001. For FY05, the only transactions are the ones for the main appropriation and the general revenue reduction.

2 General Revenue Appropriations

a. Direct Appropriations	129,877,770.00	Appn# 10730 FD 1
b. Vehicle Appropriation Reduction (2001)	0.00	
Transfer Sec. 9-11.06, Subsections (a)-(h), \$100		
c. Per Month Salary Increase		
Transfer Sec. 9-11.06, Subsection (i) Faculty		
d. Salary Increase		
Transfer Sec. 9-10.12, Subsection ©, Non-		
e. Faculty Salary Increase (2002, 2003)		
Transfer Sec. 9-10.12, Subsection (l), Longevity		
f. Pay (2002, 2003)		
Transfer Sec. 9-10.19, Tuition Revenue Bond		
g. Debt Service (2002, 2003)		
Transfer Sec. 9-10.23, Workers' Compensation		
Transfer from State Office of Risk Management		Paid with Appn. 10730 FD 1 T-Code
h. (SORM) (2002, 2003)		225 not a revenue
Transfer 77th Leg., RS Sec. 9-10.36, Reverse		
Auction Reductions (2002, 2003 T-Codes 012-		
i. 018)		
Transfer GAA, 78th Leg,RS,Art III, Sec 56.1-GR	(338,206.00)	Appn. 28056 FD 1 T-Codes 012-018
Reduction		for TRF and 001R reduce budget
Transfer from Office of the Governor Deficiency		
j. and Emergency Grants		
k. Less: General Revenue Appropriations Lapsed		
l. Less: Transfer to System Administration (2001)		
 Subtotal, General Revenue Appropriation	 129,539,566.00	

3. Other Educational and General Income

This section has the total amount of General Revenue Dedicated remitted to the State Treasury. This amount should agree to the total, Other Educational and General Income Reported on Summa of Request on Schedule 1A.

3	Other Educational and General Income	74,306,268.10
4	Other Appropriated Funds Income	
	Health-related Institutions Patient Income (medical,	
	a. dental, other)	
	b. Interagency Contracts	
5	TOTAL, EDUCATIONAL AND GENERAL APPROPRIATIONS	

4. General Revenue Transfers

This section includes the revenue transfers from the Coordinating Board and the allocations coming from UHSA for the deposits made by Department of Transportation into the State Treasury in the License Plate appropriation.

6	General Revenue Transfers		
	a. Transfer from Coordinating Board for Developmental Education	0.00	
	b. Transfer from Coordinating Board for Advanced Research Program	0.00	Appn 13120
	c. Transfer from Coordinating Board for Advanced Technology Program	0.00	Appn 13121
	Transfer from Coordinating Board for Texas College Work Study		
	d. Program	113,183.86	Appn 13019
	Transfer from Coordinating Board for Dramatic Enrollment Growth		
	e. (Growth Supplement)		Appn 13112
	Transfer of GR Group Insurance Premium from ERS (UT and TAMU		
	f. Components only)		
	g. Other (Itemize)		
	Other (Itemize) Texas Grant	8,026,054.50	Appn 13107/0001
	Other (Itemize) 5th Year Accounting Scholarship	27,000.00	Appn 13063/0106
	Other (Itemize) Tech Workforce Development	597,926.88	Appn 13123/5079
	License Plate	7,154.00	Appn 29346/5015
	h. Less: Transfer to Other Institutions		
	Less: Transfer to Department of Health, Disproportionate Share -		
	i. State-Owned Hospitals		

Subtotal, General Revenue Transfers

8,771,319.24

5. Other Additions and Total Amount of Funds

This section includes for HEAF, local fund transfers to the State Treasury for operations, and the Texas Excellence.

7	General Revenue HEF for Operating Expenses	(7,354,951.05)	Schedule 6
	Other Itemize		
	From UHSA for operations	0.00	44799 1026-H0600-F1651
	Auxiliary funds for operations	2,366,250.94	43619 1054-H0264-F0248
8	Transfer from Available University Funds (UT, A&M and Prairie View only)		
9	Transfer from Texas Excellence Fund	5,655,720.00	Appn 38028/0347
10	Other Additions (Itemize) (Include the following items if applicable)		
	a. Increase Capital Projects - Educational and General Funds		
	Transfer from Department of Health, Disproportionate Share -		
	b. State-owned Hospitals		
	Transfers from Other Funds, e.g., Designated funds transferred		
	c. for operation (itemize)		
11	Other Deductions (Itemize) (Include the following if applicable)		
	a. Decrease Capital Projects - Educational and General Funds		
12	Total Funds	141,280,708.95	

6. Ending balance on Encumbered and Obligated and Grand Total, Educational, General and Other Funds

This section is for the ending balance encumbered and obligated. The total amount encumbered and obligated is the total of open commitments in the UGLC016E report.

13	Less: Balances as of End of Fiscal Year		
	a. Encumbered and Obligated	6,581,432.23	UGLC016E commitment column L1 2,981,259.36 + L7 3,600,172.87
	b. Unencumbered and Unobligated		
	c. Capital Projects - Legislative Appropriations		
	d. Capital Projects - Educational and General Funds		
14	GRAND TOTAL, EDUCATIONAL, GENERAL AND OTHER FUNDS	134,699,276.72	

Schedule 4 - Computation of OASI

This schedule includes the amount of Gross Educational and General Payroll subject to OASI and the proportionality percentage based on Comptroller Accounting Policy Statement 011, Exhibit 2.

Schedule 4 can be analyzed by looking at the sections detailed below:

1. Gross Educational and General Payroll subject to OASI
2. Proportionality percentage based on Comptroller Accounting Policy Statement 011

1. Gross Educational and General Payroll subject to OASI

This amount is calculated by dividing the total amount of payments on OASI (fund 0001 and 0225) by the Employer OASI Rate 7.65%.

	Actual Salaries & Wages 2005	Estimated 2006
Gross Educational & General Payroll - Subject to OASI	\$149,147,925.88	

2. Proportionality percentage based on Comptroller Accounting Policy Statement 011

The percentages should be the ones from the APS 011 that have been filed at the end of the Fiscal Year to the Comptrollers and the State Auditors.

Proportionality Percentage Based on Comptroller Accounting Policy Statement #11, Exhibit 2	Allocation of Total <u>OASI</u>	% to Total
General Revenue (Fund 0001)	7,657,899.06	67.12%
Other Educational and General Funds (Fund 0225)	3,751,917.27	32.88%
Grand Total, OASI	11,409,816.33	

Schedule 5 - Calculation of Retirement Proportionality and ORP Differential

This schedule includes the calculations of retirement proportionality and ORP differential.

Schedule 5 can be analyzed by looking at the sections detailed below:

1. Gross Educational and General Payroll subject to Retirement and Employer Contribution to Retirement Programs
2. Proportionality Percentages and Other Educational and General Proportional Contribution
3. Gross Payroll Subject to Differential – Optional Retirement Program

1. Gross Educational and General Payroll subject to Retirement and Employer Contribution to Retirement Programs

The Gross Educational and General Payroll subject to Retirement amount is calculated by dividing the total amount of payments on ORP and TRS (fund 0001 and 0225) by 6%.

Description	Actual 2005	Estimated 2006
I. Proportionality Amounts		
Gross Educational and General Payroll - Subject to Retirement	156,373,583.67	Employer Contr. to retirement program divided by 6%
Employer Contribution to Retirement Programs	9,382,415.02	TRS and ORP FD1 & FD2

2. Proportionality Percentages and Other Educational and General Proportional Contribution

The other Educational and General proportional contribution is the amount paid in fund 0225.

Proportionality Percentage

Based on Comptroller Accounting policy Statement #11, Exhibit 2

General Revenue	67.1168%
Other Educational and General Income	32.8832%

Other Educational and General Proportional Contribution (Other E&G percent x Total Employer Contribution)	3,085,238.30	TRS and ORP FD2
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3. Gross Payroll Subject to Differential – Optional Retirement Program

The Gross Payroll Subject to Differential amount is calculated by dividing the total amount of payments on Differential (PS Accts 51112, 51113, and 51118) by 1.31%.

II. Differential

Gross Payroll Subject to Differential - Optional Retirement Program

109,911,420.61

Acct
51118+51113+51112
divided by 1.31%

Total Differential

1,439,839.61

Accts 51112, 51113,
51118 on 1054-H0637

Schedule 6 - Capital Funding

This schedule includes the transactions related to Capital Funding.

Schedule 6 can be analyzed by looking at the sections detailed below:

1. Balances as of Beginning of Fiscal Year
2. Additions
3. Deductions
4. Balance as of End of Fiscal Year

1. Balances as of Beginning of Fiscal Year

The amounts for this section are entered by the Budget Office.

	Actual	Estimated
	2005	2006
I. Balances as of Beginning of Fiscal Year		
A. PUF Bond Proceeds		
B. HEF Bond Proceeds		
C. HEF Annual Allocations		
D. TR Bond Proceeds		

2. Additions

Enter the amount of the award on the HEAF appropriation.

II. Additions		
A. PUF Bond Proceeds Allocation		
B. HEF General Revenue Appropriation	25,986,116.00	
C. HEF Bond Proceeds		
D. TR Bond Proceeds		
E. Investment Income on PUF Bond Proceeds		
F. Investment Income on HEF Bond Proceeds		
G. Investment Income on TR Bond Proceeds		
H. Other (Itemize)		
GR Appn for TR Debt Service		

III. Total Funds Available - PUF, HEF, or TRB

3. Deductions

State Accounting enters the amounts for the A section. The total amount of Acquisition of Assets is from the 007 NVision report. The amount by project within categories is drill down from 007 NVision report. The other sections are completed by the Budget Office.

IV.	Less: Deductions	
A.	Expenditures (Itemize by project within categories below)	
	1. Library Books	(1,933,352.06)
	2. Repairs and Rehabilitation	15,666.40
	3. Furnishings and Equipment	(3,987,024.44)
	4. Computing Equipment	(638,123.99)
	5. University Vehicles	(110,473.61)
	6. A. Other Buildings	(701,643.35)
	6. B. Other TRF to UHSA	
	Total	(7,354,951.05)
B.	Annual Debt Service on PUF Bonds	
C.	Annual Debt Service on HEF Bonds	
	1. RFS Commercial Paper	
	2. RFS Bonds, Series 2001	
D.	Annual Debt Service on TR Bonds	
E.	Other (Itemize)	
	Total	

3. Balances as of End of Fiscal Year

This section is completed by the Budget Office.

V.	Balances as of End of Fiscal Year
A.	PUF Bond Proceeds
B.	HEF Bond Proceeds
C.	HEF Annual Allocations
D.	TR Bond Proceeds

Schedule 7 - Current and Local Fund (General) Balances

This schedule includes the balance of Current Fund in State Treasury at Year End and the Interest Earned in State Treasury during the year.

Agency Code: 730 Agency Name: University of Houston

		Actual 2005	Estimated 2006
1.	Balance of Current Fund No. 0225 in State Treasury	\$ 17,510,369.76	
2.	Unobligated Balance		0.00
3.	Interest Earned	367,252.39	
4.	Balance of Educational and General Funds in Local Depositories		0.00
5.	Unobligated Balance		
6.	Interest Earned		

Schedule 8 - Part C – Personnel

This schedule includes the actual amount of salaries paid with Educational and General Funds (fund 0001 and 0225), Other Appropriated Funds, and All Other Funds. All Other Funds for the UH Components is the local funds. To obtain the total amount of salaries required by this schedule use the Ledger Table to do a query using the following criteria:

Business Unit: 00730 (or any other business unit)
 Accounting period range: between 1 and 998
 Account range: between 50100 and 50999

From the query results first separate the salaries paid with the Other Appropriated Funds considering the Advance Technical Program (ATP), Advance Research Program (ARP), Texas College Work Study, Engineering and Technical Consortium, and HEAF programs.

Second, separate the payments made with the Educational and General Funds from the payments made with the Local Funds. Fund codes starting with number one are considered Educational and General Funds. There are some fund codes starting with number seven that are also Educational and General Funds. For BU 00730, those fund codes are 7063 and 7068. For BU 00783, those fund codes are 7050 and 7054.

Third, separate the faculty salaries from the non-faculty salaries. The faculty salaries payments are from PS accounts 50102 and 50103. The non-faculty salaries are from all the other PS accounts in the results of the query.

	Educational and General Funds		Subtotal, E&G Employees	Other Appropriated Funds	Appropriated FTEs Subtotal	Contract Employee	All Other Funds	Non Appropriated Funds Subtotal	Grand Total
	a			b	c	d	e	f	g
Part C. Salaries	Faculty	Non-Faculty							
Actual 2005	90,980,073.61	81,626,254.10	172,606,327.71	986,707.23			109,783,344.52		

This report is for actual salaries

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