

Agency Procedures for
ABEST/USAS Reconciliation

Instructions for State Agencies,
Institutions of Higher Education and Appellate Courts



Legislative Budget Board
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CONTENTS

| | |
|--------------------------------------------------------------------------------|----|
| FTE Information in ABEST | 3 |
| Help | 3 |
| ABEST Basics | 4 |
| Documentation Conventions and Things to Watch For | 4 |
| Tab Menu | 4 |
| ABEST News Screen | 5 |
| Search Capabilities | 5 |
| Verifying Expenditures | 6 |
| Expenditures to Be Reconciled | 6 |
| Incorrect Expenditure Data | 7 |
| Mapping | 7 |
| Default Mapping | 7 |
| Special Mapping | 7 |
| Mapping Screen | 8 |
| Viewing a Strategy's Mapping | 9 |
| Reloading the Agency | 10 |
| Verification Procedure | 10 |
| Verifying by Reconciliation Status | 10 |
| Verifying by Strategy | 12 |
| ABEST/USAS Crosswalk | 12 |
| Reconciling Expenditures | 13 |
| Distributing Expenditures by OOE, MOF, and FTE to the New Biennium's Structure | 13 |
| Distributing Expenditures by Strategy | 13 |
| OOEs | 14 |
| MOFs | 14 |
| CFDAs | 15 |
| FTEs | 16 |
| Reconciliation Reports | 19 |
| Distribute OOE by OOE Code and MOF by MOF Code Data-entry Screens and Reports | 20 |
| Appendix A: Matching ABEST Expenditure Amounts to USAS | 21 |
| Comparing Balance Types to ABEST Totals | 21 |
| One-to-One Relationships | 21 |
| Many-to-One Relationships | 21 |
| One-to-Many Relationships | 21 |
| General Ledger Accounts | 22 |
| When ABEST and USAS Do Not Match | 22 |
| How to Determine Why ABEST and USAS Do Not Match | 22 |
| Requestable Reports | 23 |
| DAFR9000 USAS LBB Reportable Expenditures (Detail) Report | 23 |
| DAFR9100 USAS LBB Reportable expenditures (Summary) | 23 |
| Appendix B: Comptroller Object Codes by LBB Object of Expense Codes | 24 |

Figures

| | |
|---------------------------------------------|----|
| 1. USAS Reconciliation Tab and Submenus | 4 |
| 2. PDF File Toolbar | 5 |
| 3. PDF Find File Window | 5 |
| 4. Mapping Screen, Default Mapping | 9 |
| 5. Mapping Sequence Grid | 9 |
| 6. Special Mapping Message | 9 |
| 7. Agency Reconciliation Status Screen | 10 |
| 8. OOE/MOF/FTE by Strategy Screen | 10 |
| 9. Agency Profile Bar | 11 |
| 10. Profile Bar, Verification | 11 |
| 11. Reconciliation Status Drop-down List | 11 |
| 12. Strategy Drop-down List | 12 |
| 13. Sort Order Drop-down List | 12 |
| 14. Agency Structure Sorted in ABEST Order | 12 |
| 15. Profile Bar, Reconciliation | 13 |
| 16. Add OOE and MOF Screen | 14 |
| 17. OOE Distribution Screen | 14 |
| 18. MOF Distribution Screen | 14 |
| 19. CFDA Button and Summation Window | 15 |
| 20. CFDA Data-entry Screen | 16 |
| 21. OOE/MOF Balance Screen | 16 |
| 22. Initial FTE Data-entry Screen | 16 |
| 23. Strategy-level FTE Data-entry Screen | 17 |
| 24. OOE/MOF Error Screen | 17 |
| 25. OOE/MOF Errors by Strategy | 18 |
| 26. FTE Errors | 18 |
| 27. Reconciliation Reports | 19 |
| 28. Sample SO91 Report Request for DAFR9000 | 23 |

Table

| | |
|-----------------------------------------------|----|
| 1. GL Accounts and Balance-type Relationships | 22 |
|-----------------------------------------------|----|

Agency Procedures for ABEST/USAS Reconciliation

These instructions are provided to assist state agencies and institutions of higher education in reconciling annual expenditures and quarterly expenditures, as reported in the Uniform Statewide Accounting System (USAS), to their strategic planning and budget structures in the Automated Budget and Evaluation System of Texas (ABEST).

FTE Information in ABEST

In past reconciliations, the total number of full-time-equivalent positions shown in ABEST for state agencies was calculated by the Comptroller's Office using payroll information. *We are no longer using this information for reconciliation purposes.* Agencies and institutions of higher education are now asked to distribute the total FTE position count that they have reported to the State Auditor's Office for the period being reconciled. In general, this count may be calculated from the submitted quarterly forms by taking the total number of hours worked and dividing by the number of hours in the given quarter. For **institutions of higher education**, this count must be annualized; that is, it must be an average of the four quarterly counts and it must include only positions paid out of appropriated funds.

Previously, the total FTEs you had to distribute were set for you in ABEST and could be changed only by LBB staff. This field in ABEST is now blank and must be entered by the agency or institution staff completing the reconciliation and then distributed among the strategies. If your distributed strategy FTE counts and agency/institution total do not balance, the system will not allow you to close that step of the reconciliation procedure. This is explained in more detail later.

Help

You are urged to read these instructions very carefully before calling for assistance. If you have questions or problems concerning ABEST entry, however, you may call the LBB Applications Support at (512) 463-3167. Questions related to your expenditures in USAS should be addressed to your appropriation control officer (ACO) at the Comptroller's Office. Questions related to your Strategic Plan structure or your agency's appropriation should be directed to your LBB analyst.

ABEST Basics

Documentation Conventions and Things to Watch For

Be aware of the following as you work with these instructions and the Reconciliation application:

- ☆ The term “agency” is used generically throughout these instructions to refer to state agencies, institutions of higher education, and appellate courts.
- ☆ Text that appears in these instructions in SMALL CAPS refers to literal field names, menu options, keystrokes, and titles on ABEST screens. *Italicized* text is used to emphasize information of particular importance. If something’s in ***bold italics***, it’s really important.
- ☆ Sample screen images are presented as Figures and are numbered.
- ☆ Once you save, the numbers change to black. This is a handy way to keep track of what you’ve saved.
- ☆ In the new system, we refer to the main subject heading as a “tab.” The options under that heading are referred to as “submenus” or “submenu items.”
- ☆ Numbers that have not been saved in data-entry cells are rust-colored. ***Never, ever*** use your browser’s BACK button unless you are *specifically* instructed to do so. Always navigate using the tabs and submenus.
- ☆ If you do not work in ABEST for one hour, the application will become inactive and any data you have not saved will be lost. As with any computer work, it’s a good idea to save frequently.
- ☆ **VERY IMPORTANT:** Nothing will “take” in any text-entry box until you click UPDATE. The system allows you to move to other tabs and submenus before you click UPDATE. There is no warning that you have not updated your record. ***If you leave a page before updating, you will lose your work.***

Tab Menu

At the top of each screen you’ll see a “tab” menu (Figure 1). If you have a color monitor, the active tab will be a different color from and slightly taller than the inactive tabs. The active tab in our example (USAS RECONCILIATION) is tan; the inactive tabs are blue.



Figure 1. USAS Reconciliation Tab and Submenus

To help you remember where you are in reconciliation, the active option (the submenu) on the active menu tab is a different color from the inactive options under that tab. In Figure 1, the active option—AGENCY RECONCILIATION STATUS—is rust colored; the inactive options are blue. On black-and-white monitors, the active tab and option will be lighter than the inactive tabs and options.

You may navigate from one tab or one submenu to another at any time simply by clicking first on the tab, then on any one of the submenus that appear below that tab.

ABEST News Screen

Once you've logged on, you'll be taken automatically to the ABEST NEWS SCREEN. Read this screen each time you log on to learn about due dates and other important information. To leave the NEWS SCREEN, simply click another tab or submenu. The USAS RECONCILIATION tab has its own news screen, which you should also read every time you log on.

Search Capabilities

Because this manual is a PDF file, you have the ability to search for particular words or strings of words. On the toolbar across the top of the document, click on the binoculars (Figure 2). This will bring up the FIND box (Figure 3). Type in whatever you want to search for and click FIND. To narrow



Figure 2. PDF File Toolbar

your search, choose among the options to the left of the FIND box.

If all else fails, call Applications Support at (512) 463-3167.

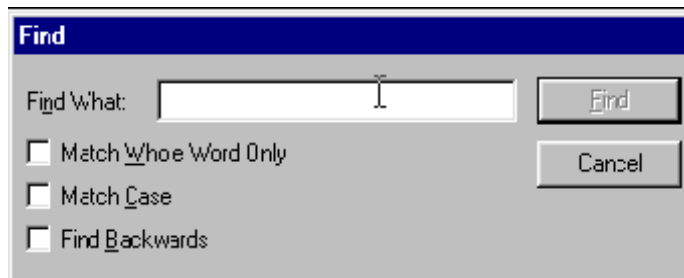


Figure 3. PDF Find File Window

Verifying Expenditures

Before you may reconcile your USAS expenditures to your current appropriation structure in ABEST, you must verify that the expenditure information received from USAS is complete and correct. You may reconcile as soon as you have verified that your USAS totals are correct

NOTE: If you have problems using the ABEST reconciliation screens, please call Applications Support at (512) 463-3167. If you have concerns about the expenditure figures for your agency, *please contact your appropriation control officer.*

Expenditures to Be Reconciled

As a general rule, agencies and institutions are expected to reconcile expenditures of funds that were appropriated to them. USAS expenditures to be reconciled are extracted and loaded into ABEST by program code, general ledger account, and comptroller object. Program codes, which identify the goals, objectives, and strategies in your appropriation structure, are defined in the ABEST/USAS crosswalk for your agency. The crosswalk is explained in more detail beginning on page 12.

The default general ledger accounts used for reconciliation are as follows:

- 5500 - Expenditure Control Cash
- 5501 - Expenditure Control Accrued
- 5505 - Payroll Accrued Expenditures
- 5701 - Cost Allocation Accrued Expenditure Control
- 5702 - Cost Allocation Encumbrance Reporting
- 9001 - Encumbrances
- 9003 - Encumbrances (Reporting)
- 6050 - Operating Transfers Out
- 6051 - Transfers Out, No Post to Tables

Expenditures captured in accounts other than those listed above are not reflected in the total to be reconciled.

Comptroller objects that point to LBB object of expense 9999 - Not Related to LBB Tracking - are also excluded from totals to be reconciled, as are program codes in the 399x series (Other Activities).

Incorrect Expenditure Data

If your agency's expenditures on the ABEST verification screens are not correct, there are several possible explanations. In most cases, discrepancies in expenditures are the result of incorrect or incomplete entries in USAS.

You must first determine which strategy or strategies are affected. Your appropriation control officer can then help you determine whether the information was reported correctly in USAS and whether special mapping instructions are needed (see below).

Important: Please refer to Appendix A, "Matching ABEST Expenditure Amounts to USAS," for more information.

Mapping

The term "mapping" in the context of reconciliation refers to the way an expenditure in USAS tracks back to the ABEST budget structure. If expenditures in ABEST are incorrect and the information has been reported correctly in USAS, the problem may have to do with the mapping associated with the strategy. A strategy's mapping identifies the specific expenditures in the general ledger that are to be picked up for (or mapped to) that strategy.

IMPORTANT: In the ABEST Reconciliation application, the "mapping" submenu is referring you to "special mapping," that is, something other than the default mapping (see below).

Default Mapping

The default mapping for a strategy is the program code the LBB has assigned to it in your agency's crosswalk. It is built automatically by the application if no special mapping (see below) is associated with the strategy. The default mapping for a particular strategy picks up all expenditures in USAS that reference that strategy's four-digit program code. (You may see the program codes associated with each of your strategies in your ABEST/USAS crosswalk. See page 12.)

The programs that load the USAS expenditures to ABEST use the default mapping to determine which strategy a particular expenditure belongs to—unless there are special mapping instructions.

In cases in which the default map does not correctly identify the expenditures for a strategy, overriding mapping instructions—called "special mapping"—are needed.

Special Mapping

Special mapping instructions override the default assignment. These are necessary when the default map does not work to identify where or how a strategy's expenditures can be found in USAS.

Special mapping may be necessary for many reasons, including the following:

- ★ Money is spent by an agency but appropriated elsewhere; this must be mapped out of the spending agency and into the agency to which it was appropriated.

GENERAL RULE: The agency that *receives* the appropriation must reconcile the expenditure.

- ★ Monies appropriated to an agency are spent outside of its Strategic Plan structure (program codes) in USAS.
- ★ Inaccurate data in USAS that is not corrected prior to the close of the fiscal year may be mapped. Mapping will not be performed to correct quarterly data.

Mapping instructions are copied forward from one quarter and year to the next, but adjustments are sometimes needed. Your appropriation control officer can help you determine whether mapping changes are needed.

Page 9 explains how you may view the mapping currently associated with a particular strategy.

Mapping Screen

The ABEST/USAS crosswalk for an agency determines how expenditures are mapped *by default* to your Strategic Plan structure in ABEST. Sometimes this default mapping does not accurately reflect how appropriations have been expended in USAS. The following are examples of how this can happen:

- ★ The appropriation expenditure was not captured in one of the default general ledger accounts that are picked up for reconciliation purposes.
- ★ The comptroller objects used to expend the appropriation point to LBB object 9999.
- ★ The agency making the expenditure is not the agency to which the funding was appropriated.
- ★ Other conventions have been adopted for appropriation reporting purposes.

In these cases, special mapping instructions are needed to identify the expenditure(s) in USAS that should map to that strategy. You should call your appropriation control officer, who will work with you to resolve the problem.

NOTE: You are not expected to map expenditures. Contact your ACO if you are incorrect.

Viewing a Strategy's Mapping

If you wish to view the current mapping for a strategy,

- ▶ In Web-based ABEST, click the USAS RECONCILIATION tab (Figure 1).
- ▶ Click the MAPPING submenu to call up a drop-down list of strategies.
- ▶ Select a strategy and click ACCEPT to navigate to a screen that allows you to add mapping sequences or to reload the agency. If no overriding mapping instructions have been created for a strategy, your screen will look like Figure 4.

Figure 4. Mapping Screen, Default Mapping

If default mapping does not pick up the correct expenditure amounts for this strategy, other mapping instructions are probably needed (you are not responsible for this). Your screen will then look like Figure 5. The Comptroller's staff will have to replace the default mapping. An agency's data will then be reloaded and the correct strategy expenditures should result.

When special mapping instructions have been created for a strategy, the PROG CODE field at the top of the OOE/MOF/FTE BY STRATEGY screen will say "mapping" to alert you to the special mapping

| | Seq | I | From Agcy | I/E | From Pgm Code | I/E | Approp No | I/E | From GL Acct | I/E | From CompObj | I/E | From Approp Fund |
|-----|-----|---|-----------|-----|---------------|-----|-----------|-----|--------------|-----|--------------|-----|------------------|
| Del | 1 | | 601 | I | 3013 | | | | | | | | |

Figure 5. Mapping Sequence Grid

(Figure 6; partial figure).

| OOE | Description | 20000 |
|-----|--------------------|------------|
| 001 | SALARIES AND WAGES | 438,405.40 |

Figure 6. Special Mapping Message

Reloading the Agency

After special mapping is added, your ACO will reload the *entire* agency, *all* strategies.

Verification Procedure

Verification is no longer confined to a specific period, followed by reconciliation. You may now verify expenditures at any time by checking the AGENCY RECONCILIATION STATUS screen or the OOE/MOF/FTE BY STRATEGY screen (Figures 6 and 7).

REMEMBER: USAS expenditures reflect the strategic planning structure *under which the year was*

| Total To Reconcile | OOE Total | MOF Total | Status | Change Status |
|--------------------|------------|-----------|----------------|---------------|
| 1,655,500,934.59 | 951,804.54 | 11,555.55 | I - INCOMPLETE | Change Status |

Update Status

Figure 7. Agency Reconciliation Status Screen

| OOE | Description | 2000 |
|------|--------------------|------------|
| 001 | SALARIES AND WAGES | 353,333.00 |
| 2000 | OPERATING COSTS | 53,215.99 |
| 3000 | CLIENT SERVICES | 525,255.55 |

Update Add OOE

Figure 8. OOE/MOF/FTE by Strategy Screen

appropriated. Thus, 2000 expenditure data received from USAS reflects 76R strategies.

Verifying by Reconciliation Status

To verify by reconciliation status, do the following:

- ▶ Click on the USAS RECONCILIATION tab (see Figure 1). The system will default to the RECONCILIATION NEWS screen. It's always a good idea to read what's there. News of due

dates, system changes, and so on will appear here.

The agency profile bar across the bottom of the screen will change automatically (compare Figures 9

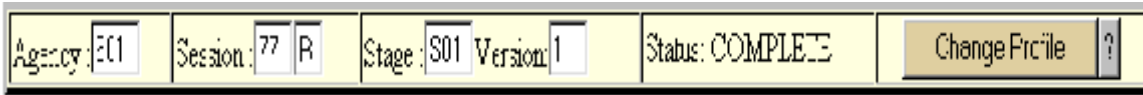


Figure 9. Agency Profile Bar

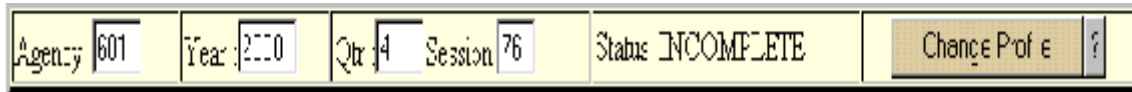


Figure 10. Profile Bar, Verification

and 10). If you click on any tab other than the USAS RECONCILIATION tab, the profile bar will look like the one in Figure 9.

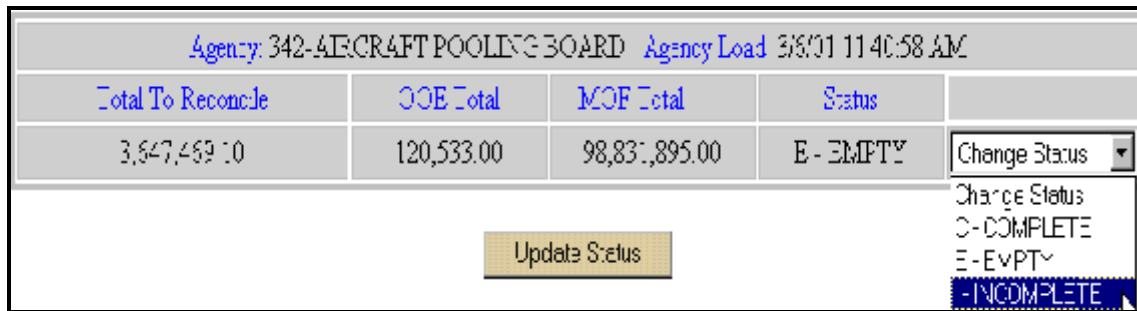


Figure 11. Reconciliation Status Drop-down List

- ▶ Click on the AGENCY RECONCILIATION STATUS submenu to navigate to the Agency Reconciliation Status screen (Figure 11).

The dollar figure that appears in the TOTAL TO RECONCILE, and OOE TOTAL fields is the current expenditure total for your agency as of the most recent tape upload from USAS. AGENCY LOAD, immediately to the right of the agency name, tells you the date and time of the latest upload. It is your responsibility to verify that these figures are correct.

Verifying by Strategy

To verify by strategy, do the following:

- ▶ Click on the USAS RECONCILIATION tab (see Figure 1). The system will default to the news screen.
- ▶ Click on the OOE/MOF/FTE BY STRATEGY submenu to navigate to a drop-down list of strategies (Figure 12).
- ▶ Select each strategy in turn and verify expenditures by OOE.

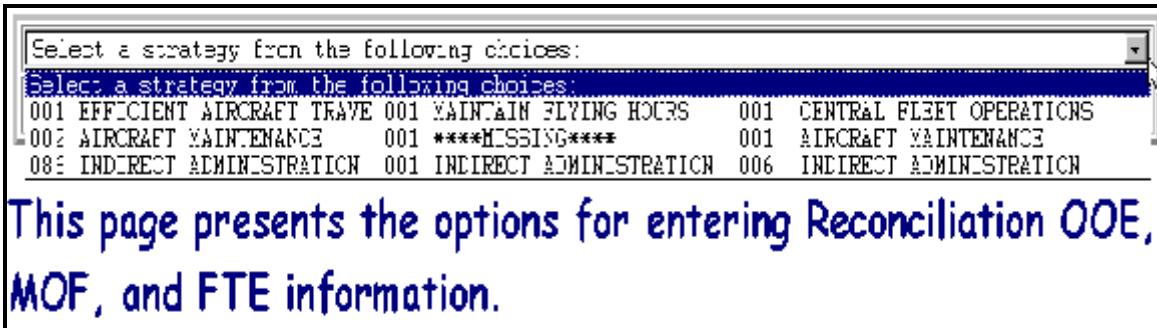


Figure 12. Strategy Drop-down List

ABEST/USAS Crosswalk

The ABEST/USAS crosswalk lists all of the goals, objectives, and strategies in your agency's Strategic Plan structure for a particular session and shows the USAS program codes associated with them. You may sort by ABEST order or by USAS order:

- ▶ Click the CROSSWALK submenu to bring up a drop-down list from which to choose sort order (Figure 13).
- ▶ Choose a sort order and click ACCEPT (not visible on figure) to navigate to a browse-only list of your agency's strategies (Figure 14; partial figure). You will probably find ABEST order most useful.



Figure 13. Sort Order Drop-down List

Each goal, objective, and strategy is followed by its USAS program code and description. You may

| Goal-Objective-Strategy | USAS Program Code | Description |
|-------------------------|-------------------|-------------------------------|
| : | 1004 | TRANS. SERVICES & SYSTEMS |
| [-1 | 1004 2011 | DEVELOP, OPERATE AND MAINTAIN |
| [-1-1 | 1004 2011 3019 | PLAN / DESIGN / MANAGE |
| [-1-2 | 1004 2011 3020 | RIGHT-OF-WAY ACQUISITION |

Figure 14. Agency Structure Sorted in ABEST Order

also run a report (discussed in "Reconciliation Reports," later in this manual) to see this information.

Reconciling Expenditures

IMPORTANT: Year-end expenditures must be reconciled to your Strategic Plan structure for the new biennium.

Distributing Expenditures by OOE, MOF, and FTE to the New Biennium’s Structure

Unlike the procedure on the mainframe, now your agency’s OOE, MOF, and FTE data entry is done on a single screen. In addition, that screen contains error messages to allow you to more easily find data-entry mistakes.

Distributing Expenditures by Strategy

NOTE: You may no longer distribute expenditures by OOE code; you must distribute by strategy. If you need to see expenditures by OOE code, run the OOE DISTRIBUTION BY OOE CODE report (see “Reconciliation Reports,” later in this manual).

To distribute expenditures by strategy, do the following:

- ▶ Click on the AGENCY RECONCILIATION STATUS submenu.
- ▶ Set the QTR field in the profile bar to the appropriate quarter number (we’re using quarter 4 for our example; see Figure 15).

| Total To Reconcile | COE Total | MOF Total | Status | |
|--------------------|------------|-----------|--------------|---------------|
| 1,655,500,834.59 | 951,804.54 | 1,555.55 | I-INCOMPLETE | Change Status |

Update Status

Agency: 501 Year: 2001 Qtr: 4 Session: 77 Status: INCOMPLETE Change Profile ?

Figure 15. Profile Bar, Reconciliation

- ▶ Set the SESSION field to the appropriating session (which is 77 in our example).
- ▶ Set the status to INCOMPLETE by choosing “incomplete” from the status drop-down list in the window above the profile bar (see Figure 15).
- ▶ Press ENTER or click CHANGE PROFILE to save.
- ▶ Click on the OOE/MOF/FTE BY STRATEGY submenu to navigate to a drop-down list of strategies.

- ▶ Select the first strategy with which you want to work and click ACCEPT to navigate to a screen where you may add OOE, MOFs, and FTEs (Figure 16).

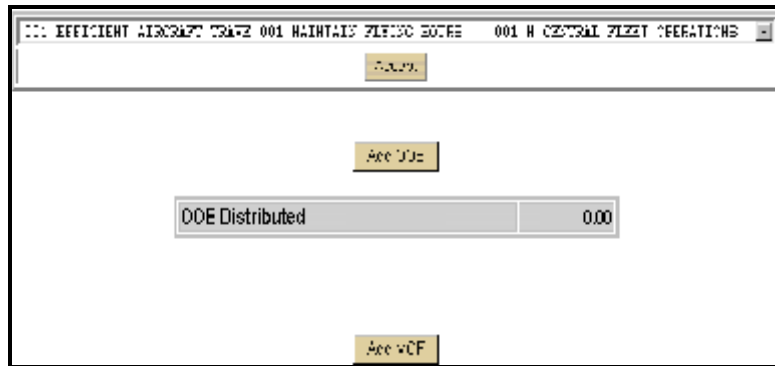


Figure 16. Add OOE and MOF Screen (Partial)

OOEs

NOTE: At present, you may not enter data by OOE code; you must enter it by strategy. The OOE DISTRIBUTION BY OOE CODE report (discussed in “Reconciliation Reports,” later in this manual) may be useful to you if you want to see data presented by OOE code.

| Program Code: Mapping | | | |
|--------------------------------|------|--------------------|---------|
| | OOE | Description | 2000 |
| Del | 1001 | SALARIES AND WAGES | 0.00 |
| Del | 2000 | OPERATING COSTS | 0.00 |
| | | Update | Add OOE |
| USAS Total To Reconcile | | | 0.00 |

Figure 17. OOE Distribution Screen

- ▶ Add OOE to which you will distribute funds by clicking on the ADD OOE button and selecting OOE from the drop-down list. Selected OOE is removed from the list.
- ▶ Distribute funds among the OOE you’ve added, then press ENTER or click UPDATE to save (Figure 17).
- ▶ To delete an OOE, click the DEL button to the left of the OOE code. Click OK when asked if you’re sure.
- ▶ Repeat for all strategies or add MOFs and FTEs for each strategy before moving to another one.

MOFs

To distribute MOFs by strategy, do the following:

- ▶ Scroll down to the ADD MOF button (not visible on Figure 17) and click it to navigate to a drop-down list of MOFs.
- ▶ Select MOFs and distribute funds exactly as you did for OOE (Figure 18).

| | MOF | Description | 2000 |
|--------------|-----|----------------------|---------|
| Del | 1 | GENERAL REVENUE FUND | 0.00 |
| | | Update | Add MOF |
| CFDA Summary | | | |
| | MOF | Description | 2000 |
| | 55E | FEDERAL FUNDS | 0.00 |

Figure 18. MOF Distribution Screen

CFDAs

You are required to collect detail by Catalog of Federal Domestic Assistance (CFDA) number for every Federal Funds MOF. If a method of financing is classified in ABEST as Federal Funds, you must break it down according to the federal program(s) it relates to. You do this by assigning a CFDA number. Federal Funds MOFs will appear in the CFDA SUMMARY grid (see Figure 18).

To add amounts in Federal Funds MOFs, do the following:

- ▶ Click on the MOF code button to the left of the fund description, 555 in Figure 18 This will take you to the ADD CFDA button and CFDA SUMMATION screen (Figure 19).
- ▶ Click the ADD CFDA button to navigate to a drop-down list of CFDAs.
- ▶ Select a CFDA and click the ADD button. It may take longer than you're used to, because there are lots of CFDAs. As a CFDA is added, it is removed from the drop-down list.
- ▶ Repeat until all CFDAs are added, then click RETURN TO CFDA.

If your agency receives funding through a federal program that does not appear in the CFDA catalog, reporting in ABEST related to that program is done using a “dummy” CFDA number

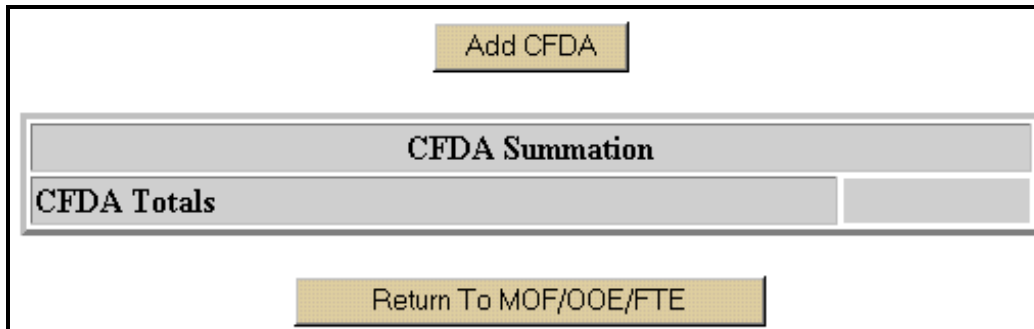


Figure 19. CFDA Button and Summation Window

assigned by the LBB.

- ▶ Call the Applications Support Help Desk, 512/463-3167, and ask that a dummy CFDA number be assigned.

- ▶ On the CFDA data-entry screen (Figure 20), add data just as you do on the OOE and MOF screens. When you're finished, click RETURN TO MOF/OOE/FTE.

| | | | | DESCRIPTION | 2000 |
|-------------------------------------------------------------------------------|---|-----|---|--------------------------|------|
| Del | 0 | 301 | 1 | Information and Referral | 0.00 |
| <input type="button" value="Update"/> <input type="button" value="Add CFDA"/> | | | | | |
| CFDA Summation | | | | | |
| CFDA Totals | | | | | 0.00 |
| <input type="button" value="Return To MOF/OOE/FTE"/> | | | | | |

Figure 20. CFDA Data-entry Screen

- ▶ Check that you're in balance by looking at the OOE/MOF BALANCE grid, which is located immediately below the CFDA grid (Figure 21).

| | |
|----------------------------------|----------|
| MOF Distributed (including CFDA) | 1,000.00 |
| OOE/MOF Balance | 0.00 |

Figure 21. OOE/MOF Balance Screen

FTEs

To distribute FTEs by strategy, do the following:

- ▶ Scroll down to the full-time-equivalents section of the screen (Figure 22).
- ▶ Enter your agency's *total* number of FTEs to reconcile in the AGENCY TOTAL FOR FULL-

| Agency Total for Full-Time Equivalents | 2000 |
|-------------------------------------------------------|------------|
| FULL-TIME EQUIVALENTS | 0.0 |
| <input type="button" value="Add Strategy-level FTE"/> | |
| Total FTEs Undistributed | 0.0 |

Figure 22. Initial FTE Data-entry Screen

TIME EQUIVALENTS grid.

NOTE: You're limited to 999,999 FTEs. Try to add any more than that and you'll get an error message. Click ACCEPT to return to the data-entry screen.

- ▶ Click the ADD STRATEGY-LEVEL FTE button to navigate to the strategy-level data-entry

| | | |
|-------------------------------------------------|-----------------------|------------------|
| Agency Total for Full-Time Equivalents | | 2000 |
| FULL-TIME EQUIVALENTS | | 999,999.0 |
| Strategy Total for Full-Time Equivalents | | 2000 |
| Del | FULL-TIME EQUIVALENTS | 0.0 |
| Update | | |
| Total FTEs Undistributed | | 999,999.0 |

Figure 24. Strategy-level FTE Data-entry Screen

screen (Figure 23). You'll be taken to the top of the screen, that is, the OOE section.

- ▶ Scroll down to the data-entry grid.
- ▶ Enter FTEs *for the strategy you're working on* in the data-entry field and press ENTER or click UPDATE to save.
- ▶ To delete strategy-level FTEs, click the DEL button then click OK.
- ▶ For all strategies, repeat the immediately preceding four steps.

NOTE: Add agencywide FTEs only once, in the AGENCY TOTAL FOR FULL-TIME EQUIVALENTS grid. You may edit this number from any strategy-specific grid, however.

| | | | | |
|--------------------------------------------------------------------|------------|---------------|----------------|------------------|
| Agency: 342-AIRCRAFT POOLING BOARD Agency Load: 3/6/01 11:40:53 AM | | | | |
| Total To Reconcile | OOE Total | MOF Total | Status | |
| 3,647,459.10 | 120,533.00 | 98,331,895.00 | I - INCOMPLETE | Change Status: ▾ |

Figure 23. OOE/MOF Error Screen

Once you've distributed total expenditures for every object of expense and total number of FTEs to the strategies in the new biennium's structure,

- ▶ click the AGENCY RECONCILIATION STATUS submenu to navigate to a screen that will tell you whether you have errors (Figures 24–26).

| Total To Reconcile and OOE Total Difference | | | |
|---------------------------------------------|--|------------|--------------|
| Total To Reconcile | | OOE Total | Difference |
| 3,647,469.10 | | 120,533.00 | 3,526,936.10 |

| OOE / MOF Difference | | | |
|----------------------|-----------|----------|----------------|
| Goal | Objective | Strategy | Difference |
| 2 | 1 | 1 | -98,710,552.00 |
| 3 | 1 | 6 | -810.00 |

Figure 25. OOE/MOF Errors by Strategy

NOTE: Because you must have OOE 1001, Salaries and Wages, to distribute FTEs in a given

| FTEs With No Allocation to OOE Code 1001 | | | |
|------------------------------------------|-----------|----------|------------------|
| Goal | Objective | Strategy | FTEs Distributed |
| 3 | 1 | 6 | 85,872.0 |

| FTE Distribution | | |
|------------------|------------------|--------------------|
| Agency FTE Total | FTEs Distributed | FTEs Undistributed |
| 999,999.0 | 150,526.0 | 849,473.0 |

Figure 26. FTE Errors

strategy, ABEST will return an error message if you've forgotten to add this OOE (see Figure 26).

The system also checks that the agency total for each OOE in the current biennium's structure (the one you're spending out of) equals the agency total for the corresponding OOE in the new biennium's structure.

When you've finished distributing expenditures and FTEs and have no error messages,

- ▶ change your agency's status to complete by clicking the AGENCY RECONCILIATION STATUS submenu.
- ▶ Select COMPLETE and click UPDATE STATUS.

Reconciliation Reports

ABEST provides several reconciliation reports, which you may print. You should always retain a printed copy of your distribution after you have completed it.

For all reports,

- ▶ click on the USAS RECONCILIATION tab, then on the RECONCILIATION REPORTS submenu to navigate to a list of reports you may generate (Figure 27).
- ▶ Double-click on the report you want to generate it.
- ▶ Print the report by clicking on the printer icon at the top of the report.

IMPORTANT: Use only the printer icon to print reports. No other method works.

NOTE: You may run the current biennium's reports to look at the data. If you run the new biennium's reports before you've distributed expenditures, however, you'll get blanks.

| | | | |
|-----------------------------|----------------------------------------------------------|-----------------------------|---------------------------------------------------------|
| View Report | Reconciliation - Distribution by Strategy | View Report | Reconciliation - FTE Distribution by Strategy |
| View Report | Reconciliation - OOE Distribution by OOE Code | View Report | Reconciliation - MOF Distribution by MOF Code |
| View Report | Reconciliation - Strategic Plan Cross Reference by ABEST | View Report | Reconciliation - Strategic Plan Cross Reference by USAS |

Figure 27. Reconciliation Reports

Distribute OOE by OOE Code and MOF by MOF Code Data-entry Screens and Reports

The DISTRIBUTE OOE BY OOE CODE and DISTRIBUTE MOF BY MOF CODE *data-entry screens* are not available in Web-based ABEST. You may, however run *reports* from the Web-based application at any time during reconciliation if you want to see totals organized in this way:

- ▶ From the list of reconciliation reports (see Figure 27), choose RECONCILIATION - OOE DISTRIBUTION BY OOE CODE or RECONCILIATION - MOF DISTRIBUTION BY MOF CODE.

Appendix A: Matching ABEST Expenditure Amounts to USAS

To verify in USAS the expenditures that appear in ABEST, call up the S062 APPROPRIATION RECORD INQUIRY for the appropriation year you are reconciling in ABEST. Set the inquiry month to 13. The S062 APPROPRIATION RECORD INQUIRY captures by appropriation number and appropriated fund all the expenditure activity and other information involving appropriations.

Comparing Balance Types to ABEST Totals

One-to-One Relationships

You may compare the balance types (BT) and their corresponding amounts to the totals in ABEST if your agency's strategies have a one-to-one relationship with appropriation numbers. Adding BTs 15, 16, 17, 18, and 22 in Table 1 produces the total expenditure obligations for that particular appropriation and appropriated fund. This amount should equal the TOTAL TO RECONCILE in ABEST on the AGENCY RECONCILIATION STATUS screen.

Many-to-One Relationships

Some strategies may not have only one appropriation number supporting them, as a result of riders or other legislation in which an appropriation number is assigned. These strategies will report to an existing strategy, however. In a many-to-one relationship between appropriation number and strategy, agencies need to add S062 APPROPRIATION RECORD INQUIRY balances together to obtain the total for a particular strategy.

One-to-Many Relationships

Another situation may exist in which one appropriation supports many strategies. To assist with this situation, USAS requestable reports and ad hoc reports have been developed. Requestable reports are discussed on page 23. There are also ad hoc reports available. To get to ad hoc reports,

- ▶ go to <https://fmx.cpa.state.tx.us/fmx/pubs/sirs/index.php> and click on SIRS Main Menu.

A box will appear asking for a USAS user name and password. You must have USAS access with a user class 99 to access ad hoc reports online.

For training on how to use ad hoc reports,

- ▶ go to the training website:
https://fmx.cpa.state.tx.us/fmx/pubs/sirs/07_march/sirs_manual.pdf
or call 512/463-4631 to reserve a spot in a class.

General Ledger Accounts

General ledger accounts are the basis for the data that is extracted from USAS. Most of the general ledger accounts used correspond to balance types found on the USAS inquiry screens. Table 1 indicates the general ledger and balance-type relationships. Note that several general ledger accounts affect the same balance type. In addition, generic T-Codes do not post to Balance types, but any GL listed in Table 1 is available for use in ABEST.

| General Ledger Account | USAS Balance Type |
|-----------------------------------------|-------------------------------|
| 5500 - Expenditure Control Cash | 15 - Cash Expenditures |
| 5501 - Expenditure Control Accrued | 17 - Accrued Expenditures |
| 5505 - Payroll Accrued Expenditures | 16 - Cash Reserved Payroll |
| 5700 - CA Memo Expenditure Control | 22 - CA Memo Expenditures |
| 5701 - CA Accrued Expenditure Control | 22 - CA Memo Expenditures |
| 5702 - CA Encumbrance Reporting | 22 - CA Memo Expenditures |
| 9001 - Encumbrances | 18 - Encumbrances Outstanding |
| 9003 - Encumbrances (Reporting) | 18 - Encumbrances Outstanding |
| 6050 - Operating Transfers Out | 21 - Operating Transfers Out |
| 6051 - Transfers Out, No Post to Tables | Does Not Post to Tables |

Table 1. GL Accounts and Balance-Type Relationships

Note: General Ledger Account 6051 is used for recording transfers. GL 6051 may be used, for example, to transfer expenses between a Systems Office and its components, although the GL is not limited to institutions of higher education.

When ABEST and USAS Do Not Match

ABEST and USAS may not match for many reasons. It may be as simple as not looking at the correct period on the S062 APPROPRIATION RECORD INQUIRY screen or processing documents by using inconsistent program codes and appropriations.

How to Determine Why ABEST and USAS Do Not Match

A number of questions must be answered to determine why ABEST and USAS do not match:

- ★ Does the imbalance affect one strategy or multiple strategies?
- ★ Does the imbalance affect one OOE or multiple OOE's?
- ★ Should additional general ledger accounts be included for your agency, such as for local funds or operating transfers?
- ★ Is there mapping for your agency?

- ★ Do multiple appropriations point to one strategy?
 These questions should point to possible reasons for the discrepancy between ABEST and USAS. If the problems are found in the USAS data, the agency should correct the data via expenditure transfers or other appropriate actions. Mapping should be a last alternative to ensure that figures match.

Requestable Reports

DAFR9000 USAS LBB REPORTABLE EXPENDITURES (DETAIL) REPORT

Two requestable reports have been developed in USAS to assist with ABEST verification. The DAFR9000 USAS LBB REPORTABLE EXPENDITURES (DETAIL) REPORT allows agencies to obtain data sorted by FY, AY, program code, appropriation number, PCA, appropriated fund, fund, nacubo subfund, LBB object, comptroller's object, or GL account. To use this report, agencies must post their expenditures at program code level 3. If an agency posts at a lower level, this report will not provide valid data.

DAFR9100 USAS LBB REPORTABLE EXPENDITURES (SUMMARY)

The DAFR9100 USAS LBB REPORTABLE EXPENDITURES (SUMMARY) report is sorted by FY, AY, program code, appropriated fund, and LBB object. This report is at the same level of detail the agency sees on the VERIFY OOE/FTE BY STRATEGY screen in ABEST. To use this report, agencies must post their expenditures at Program Code Level 3. If an agency posts at a lower level, this report will not provide valid data.

```

TEXAS SO91          UNIFORM STATEWIDE ACCOUNTING SYSTEM      11/07/98  03:34
PM
LINK TO:              REPORT REQUEST PROFILE                  PROD
ACTIVE
ACTION: R (A=ADD,    C=CHANGE,    D=DELETE,    N=NEXT,    R=RECALL)

      AGENCY: 550      REQUESTED BY: DAFR9000 REPORT NO: 01
      APPN YEAR: 98      PERIOD: 13      FY: 98      FREQUENCY:
11011997

LEVEL -      ORG: PROGRAM: OBJECT: 3      FUND: 3      NACUBO FUND: 3      GL
ACCCT: 3
      GRANT: PROJECT:
AGENCY GROUP:              CONFIDENTIAL INFO: N ( P,T,B,N )
SPECIAL SELECTS -
      AGENCY: 550              ORG CODE:
PROGRAM CODE: 3001 3020              NACUBO FUND:
  
```

Figure 28. Sample SO91 Report Request for DAFR9000

Both reports are requestable on a daily basis on the SO91 REPORT REQUEST PROFILE. The report is requested at appropriated fund (level select 3) or agency fund (level select 4). The PROGRAM CODE SPECIAL SELECT field may be left blank and all program level 3 information will appear on the report. Alternatively, a range may be entered to provide more specific information, as Figure 28 indicates.

For additional information on DAFR9000 or DAFR9100, contact your ACO.

Appendix B: Comptroller Object Codes by LBB Object of Expense Codes

| LBB OBJ | TITLE | COM P OBJ | TITLE |
|------------|-----------------------|-----------------|---------------------------------------|
| 1001 | Personnel | 7001 | Sal & Wages (Line Item Exempt) |
| | | 7002 | Sal/Wages-Class&n/c-Perm Fulm |
| | | 7003 | Sal/Wages-Class&n/c-Perm Prttm |
| | | 7004 | Sal/Wages-Class&n/c-nonprm Ful |
| | | 7005 | Sal/Wages-Class&n/c-nonprm Prt |
| | | 7006 | Sal/Wages-Hourly Fulltime Empl |
| | | 7007 | Sal/Wages-Hourly Parttime Empl |
| | | 7010 | Higher Ed Sal-Prof/Admin Emp |
| | | 7014 | Higher Ed Sal/Student Employee |
| | | 7015 | Higher Ed Sal-Classified Emp |
| | | 7016 | Salaries-Class/Full-Twice a Month Pay |
| | | 7019 | Compensatory Time Pay |
| | | 7021 | Overtime Pay |
| 1002 | Other Personnel Costs | 7020 | Hazardous Duty Pay |
| | | 7022 | Longevity Pay |
| | | 7023 | Lump Sum Termination Payment |
| | | 7024 | Termination Pay-Death Benefits |
| | | 7025 | Salary-Per Diem Allowance |
| | | 7028 | Productivity Bonus Awards |
| | | 7029 | Achievement Bonus Program |
| | | 7030 | Employee Incentive Bonus |
| | | 7032 | Employee Retirement-t Contrib |
| | | 7043 | FICA Employer Matching Contr |
| | | 7044 | FICA Emp Share Pd by State |

| LBB OBJ | TITLE | COM P OBJ | TITLE |
|--------------------|--------------------------------------|--------------------------|------------------------------------------|
| | | 7045 | St Share Emp FICA-Con Pd Term Emp Level |
| | | 7048 | Performance Rewards |
| | | 7049 | Year 2000 Critical Staff Award |
| 1002 | Other Personnel Costs (Continued) | 7080 | Retire-Serv Cr for Accum Sick Leave |
| | | 7081 | Retirement Payments-Emp Ret Sys |
| | | 7082 | Retirement Payments-Jud Ret Sys |
| | | 7083 | Retirement Payments-TRS |
| | | 7085 | Law Enf & Cust Off Supp Ret Payment |
| | | 7086 | Optional Retirement-St Match |
| | | 7092 | Ranger Pensions |
| | | 7134 | Legislative per Diem |
| | | 7239 | Consultant Services-App by Gov Ofc |
| | | 7240 | Consultant Services-Other |
| | | 7242 | Consultant Services-Computer |
| | | 7243 | Educational/training Services |
| | | 7245 | Financial and Accounting Serv |
| | | 7246 | Legal Services |
| | | 7247 | Hearings Officers-Preapp-Ofc St Adm Hrng |
| | | 7248 | Medical Services |
| | | 7249 | Veterinary Services |
| | | 7252 | Lecturers-Higher Education |
| | | 7253 | Other Professional Services |
| | | 7255 | Investment Counseling Services |
| | | 7256 | Architectural/Engineering Serv |
| | | 7257 | Legal Svcs-App by Ofc Adm Hearings |
| | | 7258 | Legal Services-Not Req. App. by Atty Gen |
| | | 7259 | Race Track Officials |
| | | 7274 | Temporary Employment Agencies |
| | | 7275 | Computer Programming Services |
| | | 7280 | Client-Worker Services |
| | | 7535 | Payroll Rel Costs-Bind Enc/Fin Rept Only |
| | | 7536 | Prof Services-Bind Enc/Fin Rept Only |
| | | 7909 | Teacher Retirement Reimbursemt |

| LBB OBJ | TITLE | COM P OBJ | TITLE |
|--------------------|--------------------------------------------------------------------|--------------------------|--------------------------------------------|
| | | 7984 | Unemp Comp Ben-Sp Fd to GR0001 |
| | | 7985 | Workers Comp Pmts-Reimbr to GR |
| | | 7008 | Higher Ed Sal-Fac/Acad Emp |
| | | 7544 | Non-Fac Salaries/Wages-Bind.Enc/FM.R |
| | | 7545 | Salaries/Wages-Bind Enc/Fin Rept Only |
| 1010 | Prof Sal-Faculty Equivalent (Higher Ed Only) <i>(Continued)</i> | 7009 | Higher Ed Sal-Fac/Acad Equiv Emp |
| 1015 | Prof. Sal-Extension(TX Agri Ext Ser Only) | 7011 | Higher Ed Salaries-Extension |
| 2000 | Operating Costs | 7031 | Emoluments and Allowances |
| | | 7041 | Employee Ins Pymts-MPLR Contr |
| | | 7052 | Unemployment Comp Benefit-Sp Fund Reimb |
| | | 7061 | Wkr Comp Claim-Self Ins Prog |
| | | 7062 | Worker Comp-Misc Claims |
| | | 7071 | State Employee Relocation |
| | | 7101 | Trav In-State-Pub Trans Fares |
| | | 7102 | Trav In-State Mileage |
| | | 7103 | Trav-Per Diem, Non-Overnite, Leg. Only |
| | | 7104 | Trav In-State-Act Exp-Overnight Travel |
| | | 7105 | Trav In-State-Incidental Expen |
| | | 7106 | Travel-In-State Meals/Lodging |
| | | 7107 | Travel In-State (Non-Overnite,Meals) |
| | | 7108 | Trav In St-Actual Exp Meals-No Overnight |
| | | 7110 | Trav In-State-Brd Member Meal/Lodg Expen |
| | | 7111 | Trav Out-of-St-Pub Trans Fares |
| | | 7112 | Trav Out-of-St-Mileage |
| | | 7113 | Trav-per Diem,Overnite, Leg. Only |
| | | 7114 | Trav Out-of-St-Actual Expenses-Overnight |
| | | 7115 | Trav Out-of-St-Incidental Exp |
| | | 7116 | Travel OOS Meal/Lodge-Nte Locality Allow |
| | | 7117 | Travel OOS (Non-Overnite, Meals) |
| | | 7118 | Trav OOS-Act Expn Meal-No Overnight |

| LBB OBJ | TITLE | COM P OBJ | TITLE |
|--------------------|--------------------------------------|--------------------------|---------------------------------------------|
| | | 7121 | Travel-Foreign |
| | | 7122 | Trav In St-Single Eng Aircraft Mileage |
| | | 7123 | Trav Out St-Single Eng Aircraft Mileage |
| | | 7124 | Trav In St-Twin Eng Aircraft Mileage |
| | | 7125 | Trav out St-Twin Eng Aircraft Mileage |
| | | 7126 | Travel-In State-Turbine Aircraft Mileage |
| 2000 | Operating Costs (<i>Continued</i>) | 7127 | Travel-OOS-Turbine Aircraft Mileage |
| | | 7128 | Trav Apt/House Rental Expense |
| | | 7130 | Trav OOS-Board Member Meal/Lodging Expen |
| | | 7131 | Travel-Prospective State Empls |
| | | 7132 | Travel-Legis Exp-Hse of Representatives |
| | | 7133 | Travel-Legis Exp-Senate |
| | | 7135 | Trav In-St-hotel Tax Outside Galveston |
| | | 7136 | Trav In-St-hotel Tax Inside Galveston CL |
| | | 7201 | Membership Dues |
| | | 7202 | Tuition-Employee Training |
| | | 7203 | Registration Fees-Employee Training |
| | | 7204 | Insurance Premiums |
| | | 7205 | Employee Bonds |
| | | 7206 | Service Fee Paid to the Lottery Operator |
| | | 7207 | Lottery Incentive Bonus |
| | | 7210 | Fees and Other Charges |
| | | 7211 | Awards |
| | | 7213 | Training Expenses-Other |
| | | 7216 | Ins Prem-App by Bd of Ins & Ag |
| | | 7217 | Employee Bonds-App by St Auditor |
| | | 7218 | Publications |
| | | 7220 | Tort Claim w/o Lawsuit |
| | | 7222 | Filing Fees-Documents |
| | | 7223 | Court Costs |
| | | 7224 | Witness Fees and Allowances |
| | | 7226 | Judgments and Settlements |
| | | 7227 | Misc Claims Act Payments |

| LBB OBJ | TITLE | COM P OBJ | TITLE |
|--------------------|--------------------------------------|--------------------------|-----------------------------------|
| | | 7228 | Misc Claims-Legislative |
| | | 7230 | Misc Claims-Lost/Void Warrants |
| | | 7231 | Work-Comp/Med Serv & Attny Pmt |
| | | 7232 | Work Comp-Sip-Med Serv & Atty Pmt |
| | | 7234 | Compensation for Crime Victims |
| | | 7236 | Crime Victims Expenses |
| | | 7238 | Foreign Office Activities |
| | | 7254 | Other Witness Fees |
| 2000 | Operating Costs (<i>Continued</i>) | 7260 | Maint & Repair/Furnish/Equipmt |
| | | 7262 | Maint/Repair Computer Software |
| | | 7263 | Maintenance & Repair-Aircraft |
| | | 7266 | Maint & Repair-Buildings |
| | | 7267 | Maint & Repair-Computer Equip |
| | | 7270 | Maint & Repair-Roads & Highway |
| | | 7271 | Maint & Repair/Grounds & Land |
| | | 7272 | Hazardous Waste Disposal Servs |
| | | 7273 | Reproduction & Printing Servs |
| | | 7276 | Communication Services |
| | | 7277 | Cleaning Services |
| | | 7278 | Placement Services |
| | | 7281 | Advertising Services |
| | | 7282 | Petrol Tank Cleanup Reimburse |
| | | 7283 | Waste Tire Recycling Program |
| | | 7284 | Data Processing Services |
| | | 7286 | Freight/Delivery Services |
| | | 7291 | Postal Services |
| | | 7293 | Statewide Telecomm Network |
| | | 7295 | Investigation Expenses |
| | | 7299 | Purchased Contracted Services |
| | | 7300 | Consumables |
| | | 7303 | Subs, Periodicals & Info Serv |
| | | 7304 | Fuels and Lubricants-Other |
| | | 7307 | Fuels and Lubricants-Aircraft |
| | | 7309 | Promotional Items |

| LBB OBJ | TITLE | COM P OBJ | TITLE |
|--------------------|--------------------------------------|--------------------------|-------------------------------------------|
| | | 7310 | Chemical and Gases |
| | | 7312 | Medical Supplies |
| | | 7315 | Food Purchased by the State |
| | | 7316 | Food Purchased for Wards of State |
| | | 7322 | Personal Items-wards of the State |
| | | 7325 | Services for Wards of the State |
| | | 7327 | Credit Card Purch, Non-Captl under \$5000 |
| | | 7328 | Supply/Material-Agric, Const, Hardware |
| | | 7330 | Parts-Furnishings & Equipmt |
| | | 7331 | Plants |
| 2000 | Operating Costs (<i>Continued</i>) | 7333 | Fabrics and Linens |
| | | 7334 | Furnishings & Equipment-Expensed |
| | | 7335 | Parts-Computer Equipment-Expensed |
| | | 7347 | Construction of Highways |
| | | 7348 | Purchase of Highway-Rt-of-Way |
| | | 7374 | Furnishings & Equipment-Controlled |
| | | 7377 | Computer Equipment-Expensed |
| | | 7378 | Computer Furn & Equip-Controlled |
| | | 7380 | Computer Software-Expensed |
| | | 7382 | Books/Prerecorded Ref Materials-Expensed |
| | | 7383 | Textbooks-Public Free Schools |
| | | 7384 | Animals-Expensed |
| | | 7391 | Central Supply Retail Store |
| | | 7393 | Merchandise Purch for Resale |
| | | 7394 | Raw Material Purchases |
| | | 7401 | Rental of Radio Towers |
| | | 7406 | Rental of Furnishings/Equipmt |
| | | 7411 | Rental of Computer Equipment |
| | | 7415 | Rental of Computer Software |
| | | 7421 | Rental of Reference Material |
| | | 7442 | Rental of Motor Vehicles |
| | | 7443 | Rental of Aircraft-exempt |
| | | 7444 | Charter of Aircraft |
| | | 7445 | Rental of Aircraft |

| LBB OBJ | TITLE | COM P OBJ | TITLE |
|--------------------|--------------------------------------|--------------------------|------------------------------------------|
| | | 7449 | Rental of Marine Equipment |
| | | 7461 | Rental of Land |
| | | 7462 | Rent of Office Bldg/Office Space |
| | | 7468 | Rental of Service Buildings |
| | | 7470 | Rental of Space |
| | | 7501 | Electricity |
| | | 7502 | Natural/Liquid Petroleum Gas |
| | | 7503 | Telecomms-Long Distance |
| | | 7504 | Telecomms-Monthly Charge |
| | | 7507 | Water |
| | | 7510 | Telecom Parts & Supplies |
| | | 7514 | Telecomms-Maintenance & Repair |
| 2000 | Operating Costs (<i>Continued</i>) | 7516 | Telecomms-Other Serv Charges |
| | | 7517 | Telecommunications Equipment-Expensed |
| | | 7518 | Telecomms-Dedicat Data Circuit |
| | | 7522 | Telecomms-Equip Rental |
| | | 7523 | Telecommunications Equipment-Controlled |
| | | 7524 | Other Utilities |
| | | 7526 | Waste Disposal |
| | | 7530 | Thermal Energy |
| | | 7537 | Travel-Bind Enc/Fin Rept Only |
| | | 7538 | Material/Supplies-Bind Enc/Fin Rept Only |
| | | 7539 | Comm/Utilities-Bind Enc/Fin Rept Only |
| | | 7540 | Repair/Maint-Bind Enc/Fin Rept Only |
| | | 7541 | Rental/Lease-Bind Enc/Fin Rept Only |
| | | 7542 | Repro/Print Serv-Bind Enc/Fin Rept Only |
| | | 7543 | Claims/Judgement-Bind Enc/Fin Rept Only |
| | | 7546 | Other Exp-Bind Enc/Fin Rept Only |
| | | 7548 | Debt Serv/Princpl-Bind Enc/Fin Rept Only |
| | | 7549 | Debt Serv/Intrst-Bind Enc/Fin Rept Only |
| | | 7552 | Hied Mand Transf-ret Debt, Tuition |
| | | 7566 | Hied Retirement Indent-Notes & Loans Pay |
| | | 7582 | Hi-ed Net Inc Lease Payble-Fin Rept Only |
| | | 7590 | Hied Retirement Indebt-Rev. & G.O. Bonds |

| LBB OBJ | TITLE | COM P OBJ | TITLE |
|--------------------|--------------------------------------|--------------------------|------------------------------------------|
| | | 7591 | Hied Mand Trnsf-Ret Debt,Skiles Act Fds |
| | | 7593 | Hi-Ed Other Mandatory Transfers |
| | | 7695 | Rebates - Alternative Fuels |
| | | 7801 | Interest on State Bonds |
| | | 7802 | Interest-Other |
| | | 7803 | Principal on State Bonds |
| | | 7804 | Principal on Other Indebtedness |
| | | 7806 | Interest Delayed Pymnt |
| | | 7809 | Other Financing Fees |
| | | 7867 | Misc Claims Adj, Non-cash, 902 Only |
| | | 7904 | Petty Cash Advance |
| | | 7905 | Travel Cash Advance |
| | | 7910 | Escheated Funds Payments |
| | | 7961 | Sts-Trans to Fund 0001 |
| 2000 | Operating Costs (<i>Continued</i>) | 7962 | Capitol Complex Transfer to Fd 0001 |
| | | | |
| 3000 | Client Services | 7324 | Credit Card Purch-Clients/Wards of State |
| | | 7641 | Pub Asst-Aid Fmly Dep Children |
| | | 7642 | Pub Asst-Child Support Payment |
| | | 7643 | Other Financial Services |
| | | 7644 | Commodity Distribution Program |
| | | 7645 | Disaster Relief Payments |
| | | 7651 | Fin Svcs-Discharges Convicts |
| | | 7652 | Fin Svcs-Rehabilitation Clients |
| | | 7661 | Med Svs-Nursing Home Programs |
| | | 7662 | Vendor Drug Program |
| | | 7664 | Supp Medical Insurance Benefit |
| | | 7666 | Medical Services & Specialties |
| | | 7671 | Grants-in-Aid-Day Care |
| | | 7672 | Grants-in-Aid- Foster Care |
| | | 7673 | Grants-in-Aid-aged/blind/dis |
| | | 7674 | Grants-in-Aid-Srvces for Child/Clients |
| | | 7676 | Grants-in-Aid-Transportation |
| | | 7677 | Family Planning Services |

| LBB OBJ | TITLE | COM P OBJ | TITLE |
|--------------------|-----------------------------|--------------------------|-------------------------------------------|
| | | 7678 | Employment Social Services |
| | | 7679 | Grants to College Students |
| | | 7680 | Grants-in-Aid-food |
| | | 7681 | Grants for Survivors |
| | | 7906 | Social Services Advances |
| | | 7907 | Summer Food Program Advances |
| | | | |
| 4000 | Grants | 7601 | Grants to Elem & Second School |
| | | 7602 | School Apportion-Foundations Prog |
| | | 7603 | Grants to Junior Colleges |
| | | 7604 | Grants-SR Colleges & Univ |
| | | 7611 | Payments/Grants to Cities |
| | | 7612 | Payments/Grants to Counties |
| | | 7613 | Payments/Grants to Other Political Sub. |
| | | 7614 | State Grant Pass-through Expenditure |
| | | 7621 | Grants to Council of Governmts |
| 4000 | Grants (<i>continued</i>) | 7622 | Grants to Judicial Districts |
| | | 7623 | Grants to Community Service Programs |
| | | 7667 | Federal Pass-thru Exp from Health to NHIC |
| | | 7683 | Alloc to Cities Mixed Bev Tax |
| | | 7684 | Alloc to Counties Mixed Bev Tax |
| | | 7685 | Alloc-Tax Units-bank Franchise Tax |
| | | 7686 | Breakage Payments-Horseracing |
| | | 7687 | Breakage Payments-Greyhound |
| | | 7701 | Loans to Political Subdivision |
| | | 7702 | Loans to College Students |
| | | 7703 | Purchase of Water Rights |
| | | 7704 | Loans to Med Students-Rural Medicine |
| | | 7705 | Loans to Non-governmental |
| | | 7706 | Loans for Fin Asst-TX Agric Products |
| | | 7971 | Federal Pass-through Expenditure |
| | | | |
| 5000 | Capital Expenditures | 7341 | Construction of Buildings |
| | | 7342 | Buildings |

| LBB OBJ | TITLE | COM P OBJ | TITLE |
|--------------------|-------------------------------------|--------------------------|---------------------------------------------|
| | | 7343 | Remodeling Buildings-St Owned |
| | | 7344 | Remodeling Buildings-St Leased |
| | | 7345 | Land |
| | | 7346 | Constr/Improv-Grounds/Land |
| | | 7349 | Construction of Roads |
| | | 7350 | Lease/Purchase of Buildings |
| | | 7351 | Lease/Purch Mtr Vehicles/Passenger Cars |
| | | 7352 | Lease/Purch of Mtr Vehicle/Other |
| | | 7365 | Boats |
| | | 7371 | Motor Veh-Passenger Cars |
| | | 7372 | Motor Vehicle-Other |
| | | 7373 | Furnishings & Equipment-Capitalized |
| | | 7375 | Aircraft |
| | | 7376 | Lease/Purchase-Furnishings & Equipment |
| | | 7379 | Computer Equipment-Capitalized |
| | | 7385 | Lease/Purchase of Computer Equipment |
| | | 7386 | Animals-Capitalized |
| | | 7387 | Computer Software-Capitalized |
| 5000 | Capital Expenditures (continued) | 7388 | Fabrication of Equipment- Higher Ed |
| | | 7389 | Books/Prerecorded Ref Materials-Capital |
| | | 7392 | Land Purchase/Resale/ House Loan |
| | | 7519 | Lease/Purchase - Telecommunication Equip |
| | | 7520 | Telecommunications Equipment-Capitalized |
| | | 7547 | Capital Outlay-Bind Enc/Fin Rept Only |
| | | 7964 | Master Lease Disbursement |
| | | | |
| 9999 | Not Related to LBB Tracking | 7000 | Expenditure Budget |
| | | 7050 | Benefit Replacement Pay |
| | | 7084 | Retirement Payments-Vol Fire Pension Sys |
| | | 7208 | Lottery Winnings |
| | | 7209 | Lottery Winnings-Installments |
| | | 7212 | State Emp Cafe Plan-Reimbursement Prem |

| LBB OBJ | TITLE | COM P OBJ | TITLE |
|--------------------|--------------------------------------------|--------------------------|------------------------------------------|
| | | 7214 | Public Asst Pmts-Unemployment |
| | | 7215 | Return of Retirement Cont |
| | | 7233 | Employee Benefit Payments |
| | | 7237 | Payment of Claims from Trust |
| | | 7550 | Hi-Ed Other Deductions |
| | | 7551 | Hied Mand Transf-Ret Debt, Bldg Use Fees |
| | | 7553 | Hied Mand Transf-Ret Debt, Aux. Ent. |
| | | 7555 | Hied Mand Trnsf-Ret Debt, Desig. Funds |
| | | 7556 | Hied Mand Trnsf-Ret Debt,unexp Plant Fnd |
| | | 7557 | Hi-Ed Expended for Plant Facilities |
| | | 7558 | Hi-Ed Admin & Collection Costs |
| | | 7559 | Hi-Ed Unemployment Comp Claims |
| | | 7560 | Hi-Ed Workers Comp Reimburse to State |
| | | 7561 | Hi-Ed Travel Students |
| | | 7562 | Hi-Ed Travel Non-Emp/Non-Student |
| | | 7563 | Hi-Ed Royalties Paid |
| | | 7564 | Hi-Ed Int&Other Fin Fees on Indebt-ex b |
| | | 7565 | Hi-Ed Fines & Penalties |
| | | 7567 | Hi-Ed Development Fees |
| 9999 | Not Related to LBB Tracking (Continued) | 7568 | Hi-Ed Officiating Athletic Events |
| | | 7569 | Hi-Ed Collection Agency Fees |
| | | 7570 | Hi-Ed Taxes Ubit |
| | | 7571 | Hi-Ed Taxes-Federal Exise |
| | | 7572 | Hi-Ed Taxes-Property |
| | | 7573 | Hi-Ed Taxes-Sales |
| | | 7574 | Hi-Ed Other Business Related Functions |
| | | 7575 | Hi-Ed Net Incr Accrued Comp Abs-Ex B |
| | | 7576 | Hi-Ed Net Incr in Allowance-Ex B Only |
| | | 7577 | Hi-Ed Official Functions |
| | | 7578 | Hi-Ed Refunded to Grantors |
| | | 7579 | Hi-Ed Net Decr in Inventory-Report Only |
| | | 7580 | Hi-Ed Realized Loss Invest Inst Fds |
| | | 7581 | Hi-Ed Purch Museum Artifts/Art Col-Captl |

| LBB OBJ | TITLE | COM P OBJ | TITLE |
|--------------------|--------------------------------------------|--------------------------|----------------------------------------------|
| | | | |
| | | 7583 | Hi-Ed Scholarship/Fellowshp/Waivers/ Exem |
| | | 7584 | Hi-Ed Lapsed Appropriations |
| | | 7585 | Hi-Ed Indirect Costs Recovered |
| | | 7586 | Hi-Ed Net Inc in Bonds Payable |
| | | 7587 | Hi-Ed Net Inc Variable Rate Notes Payable |
| | | 7588 | Hi-Ed Disposal of Plant Facilities |
| | | 7589 | Hi-Ed Restatements |
| | | 7592 | Hied Mand. Trnsf./Loan Fnd & Grant Match |
| | | 7594 | Hi-Ed Non-mandatory Transfers Out |
| | | 7595 | Hi-Ed Expenses Recovered Summary |
| | | 7596 | Hied Mand. Trnsf, Renewals & Replacements |
| | | 7597 | Hi-Ed Loan Cancellations & Write-Offs |
| | | 7598 | Hi-Ed Mandate Trsf-Retire of Indebt-Ex B |
| | | 7599 | Hi-Ed Reclass to Other Components-Ex B |
| | | 7636 | Tx Tomorrow Fd-Pmt of Prepaid Tuition |
| | | 7637 | Tx Tomorrow Fd-Pmt of Required Hi-Ed Fees |
| | | 7638 | TTF-Exces Tuition/fee Pmt to Beneficiary |
| | | 7639 | TTF-payment of Earnings to Purchaser |
| | | 7707 | Loans to Other State Agencies |
| 9999 | Not Related to LBB Tracking (Continued) | 7708 | Repayment of Loan to Other State Agencies |
| | | 7711 | Purchase of Mort Investments-Long Term |
| | | 7712 | Purchase of Real Estate Investments |
| | | 7713 | Purchase of Misc Investments-Short Term |
| | | 7714 | Purchase of Misc Investments-Long Term |
| | | 7715 | Purchase of Corporate Security-Long Term |
| | | 7716 | Purch of Cert of Deposits-Short Term |
| | | 7717 | Purch of Cert of Deposits-Long Term |
| | | 7718 | Purchase of Repurchase Agreements |
| | | 7719 | Purch Other Public Obligations-Short Trm |
| | | 7720 | Purch Other Public Obligations-Long Term |
| | | 7721 | Purch of Corporate Obligations-Short Trm |

| LBB OBJ | TITLE | COM P OBJ | TITLE |
|--------------------|--------------------------------------------|--------------------------|-----------------------------------------------|
| | | 7722 | Purch of Corporate Obligations-Long Term |
| | | 7723 | Purch of US Gov't Obligations-Short Term |
| | | 7724 | Purch of US Gov't Obligations-Long Term |
| | | 7725 | Purch of Corp Security-Short Term |
| | | 7726 | Purch of Mort Inv-Short Term |
| | | 7731 | Prem/Disc on Mortgage Investments |
| | | 7732 | Prem/Disc on Miscellaneous Investments |
| | | 7733 | Prem/Disc on Other Public Obligations |
| | | 7734 | Prem/Disc on Corporate Obligations |
| | | 7735 | Prem/Disc on US Gov't Obligations |
| | | 7800 | Defeasance of State Bonds |
| | | 7805 | County Road Bond Payments |
| | | 7807 | Principal Tax/Rev Anticip Note |
| | | 7808 | Arbitrage |
| | | 7810 | Defeasance of State Bonds-Refunded |
| | | 7830 | Disbursemt Dispro Funds/State Hospitals |
| | | 7831 | Disbursemt Dispro Funds/Non-State Hosp |
| | | 7832 | St Hosp Pmt of St Match/Dispro Fd/to TDH |
| | | 7861 | Amortization Expense |
| | | 7862 | Bad Debt Expense |
| | | 7863 | Net Change in Reserve for Inventories |
| | | 7864 | Lapsed Appropriations |
| | | 7865 | Loss on Sale of Investment |
| 9999 | Not Related to LBB Tracking (Continued) | 7866 | Loss on Sale of Invest., Non-cash/Non-opr |
| | | 7868 | Uncollectable Debt |
| | | 7880 | Sum. Alloc. Dir Grant Cost/Equip Rent-Memo |
| | | 7881 | Sum.Alloc. Dir Grant Cost/Stock Issu-Memo |
| | | 7882 | Sum. Alloc. Dir Grant Cost/Sal-Labor-Memo |
| | | 7883 | Sum. Alloc. Dir Cost/all Other-Memo Only |
| | | 7884 | Sum. Alloc. Indir. Cost/Gen & Admin-Memo |
| | | 7900 | Imprest Cash Advances |
| | | 7902 | Trust or Suspense Payment |
| | | 7908 | Non-govern Agent Purchases |

| LBB OBJ | TITLE | COM P OBJ | TITLE |
|--------------------|--------------------------------------------|--------------------------|-------------------------------------------|
| | | 7911 | Alloc Fd 0001 to Fd 0193 FSF |
| | | 7912 | Mtr Fuel Tax 0001 to 0062-Enforcent |
| | | 7913 | Trans from 0001-Child Assist |
| | | 7914 | Trans from 0001-Medical Assist |
| | | 7915 | Mixed Bev Tax Allos 0068 to 0001 GR |
| | | 7916 | Alloc Fd 0001 to Fd 0189 Farm/Mkt Rd |
| | | 7917 | Alloc Fd 0001 to 960 TRS/5031 Excess Ben |
| | | 7918 | Alloc from Fd 0001 to 0001 ORP |
| | | 7919 | Allocation 0001 to 0002,0006,0057 |
| | | 7920 | Alloc Fd0001 to Gr0001-Cig Tax |
| | | 7921 | Alloc Fd 0001 to 0064,0193,0467-Cig Tax |
| | | 7922 | Alloc Fd0001 to GR 0001-Lottery |
| | | 7923 | Ref Filing Fees 0001 to 0062-Enforcemnt |
| | | 7924 | Alloc 0001 to 0064,0467 |
| | | 7929 | Lottery Installment Subsequent Years |
| | | 7930 | Trust Payments-City Sales Tax Allocation |
| | | 7931 | Trust Payments-County Sales Tax Alloc. |
| | | 7932 | Trust Payments-MTA Sales Tax Allocation |
| | | 7933 | Trust Payments-SPD Sales Tax Allocation |
| | | 7935 | Alloc 0001 to GR0001-Liquor Enforce |
| | | 7940 | Alloc Fd 0001 to GR0001-Hotel Tax |
| | | 7941 | Transfer from 0001 to 0193 FSF |
| | | 7942 | Transfer from 0001 to 0352 Wtr Int & Sink |
| | | 7943 | Alloc 0001 to 0062,0166 OASI/Retire |
| 9999 | Not Related to LBB Tracking (Continued) | 7948 | Alloc Fd 0001 to GR 0001 Alcoh/Drg |
| | | 7949 | Alloc 001/Sp Fds to 0659 School Childcre |
| | | 7950 | Depreciation Expense |
| | | 7951 | Alloc from Sp Fd-UB to Fd 0001 |
| | | 7952 | Dispro Share Funds-Trnsf to Unappro GR |
| | | 7954 | Alloc Fd 0001 Mf/Other Ref to 0002,0001 |
| | | 7955 | Alloc Fd 0002 to Text Book Fd 0003 |
| | | 7956 | Excess Priority Alloc 0001 to GR 0001 |
| | | 7957 | Excess Priority Alloc 0001 to 0193FSF |

| LBB OBJ | TITLE | COM P OBJ | TITLE |
|--------------------|--------------------------------------------|--------------------------|------------------------------------------|
| | | 7966 | Alloc for Coin Mach Enforcement |
| | | 7968 | Operating Trns w/I Fund/Acct,Agy,FY |
| | | 7969 | Operating Trnsf Out-Other Agy 902 Trans |
| | | 7970 | Expenditure Adj w/I Agy, Fund/Acct. & FY |
| | | 7972 | Other Cash Transfers Btn Fnds |
| | | 7973 | Other Cash Trans in Fd btwn Ag |
| | | 7977 | Medicaid ICF/MR-Fed Portion |
| | | 7979 | Service Transf to GR 0001 |
| | | 7980 | Operating Fund Transfers |
| | | 7981 | Central Service Account Trans |
| | | 7982 | Allo Fed Grant to 0001-OASI/Ret |
| | | 7983 | Contra Account-Grant Benefits |
| | | 7986 | Unexpended Bal Forward-Op TF Out |
| | | 7987 | Workers Comp Revolv Acct Trans |
| | | 7988 | Unemp Comp Revolving Acct Tran |
| | | 7989 | GR Transf to Fd 0955 Sers Acct |
| | | 7991 | Residual Equity Cash Transfers Out |
| | | 7995 | Shared Fund Trnsfr Out (Controlling Agy) |
| | | 7996 | Direct Deposit Transfers |
| | | 7997 | Residual Equity Transfers Out |
| | | 9515 | Appropriation Transfer Out-Committed |
| | | 9516 | Appropriation Transfer Out-Collected |
| | | 9520 | OASI State Match Transfer Out-(from 902) |
| | | 9525 | Insurance-State Paid Transfer Out-(327) |
| | | 9535 | Retirement-State Match Transfer Out-327 |
| | | 9540 | BRP Transfer Out (902) |
| 9999 | Not Related to LBB Tracking (Continued) | 9541 | BRP Transfer Out to Strategies |
| | | 9545 | Salary Increase Transfer Out (902) |
| | | 9546 | Salary Incr. Transfer Out to Strategy |
| | | 9555 | Year 2000 Transfer Out (from 906) |
| | | 9560 | Judicial Sal Inc Trsfer Out from 902 |
| | | 9561 | Judicial Sal Inc Trsfer Out to Strat |
| | | 9565 | ORP Trnfer to Higher Education from 902 |

| LBB OBJ | TITLE | COM P OBJ | TITLE |
|------------|-------|-----------------|-------------------------------------------|
| | | | |
| | | 9570 | Grp Ins Prog Trsfr Out-Self Insured (GIP) |
| | | 9575 | HEAF Transfers Out to Higher Ed from 902 |
| | | 9576 | HEAF Trnsfr Out to Debt Service Appn |
| | | 9580 | Lapsed Committed Revenue Appropriations |
| | | 9599 | Invalid Expendture Code/Appn Combination |