

CHAPTER 852

H.B. No. 1785

AN ACT

relating to the development of a uniform statewide accounting system for all agencies of state government, including institutions of higher education.

*Be it enacted by the Legislature of the State of Texas:*

SECTION 1. Title 70, Revised Statutes, is amended by adding Article 4348d to read as follows:

*Art. 4348d. UNIFORM STATEWIDE ACCOUNTING SYSTEM. (a) The Uniform Statewide Accounting System Committee is hereby established to perform a study, cost-benefit analysis, and a comprehensive plan for the development of a pilot program and the preliminary implementation of an automated uniform statewide accounting system for all agencies of state government, including institutions of higher education. The committee shall consist of the comptroller of public accounts, who shall be chairman, the governor, the lieutenant governor, the speaker of the house of representatives, the treasurer, the state auditor, and a representative of the Coordinating Board, Texas College and University System. A member of the committee may designate another person to serve in his place, but the designee of the lieutenant governor must be a member of the senate, and the designee of the speaker of the house of representatives must be a member of the house of representatives.*

(b) *The committee shall meet at times to be determined by its members to develop and determine the means of adopting a uniform statewide accounting system, and shall recommend the design for a system which could be used by all agencies of state government. The issues to be addressed by the committee shall include, but are not limited to, the following:*

(1) *the application of generally accepted accounting principles to the accounting system;*

(2) *the extent to which such a system will replace or interface with current agency accounting systems, management information, and other specialized information systems;*

(3) *the extent to which the uniform statewide accounting system can correlate and interface with the national accounting system for higher education and as far as practical incorporate the financial accounting and reporting manual published by the National Association of College and University Business Officers;*

(4) *the information that must be contained on the system;*

(5) *recommendations concerning any statutory changes necessary for the efficient operation of a uniform statewide accounting system and related areas;*

(6) *the estimated cost of implementation of the system;*

(7) *the recommended schedule for implementation of the system;*

(8) *the extent to which the constitution requires the state to maintain cash basis accounts or provide cash basis reports and the extent to which this will result in a dual accounting system and a plan to accomplish these requirements;*

(9) *the extent to which the state budgetary system will be included in the uniform statewide accounting system; and*

(10) *other areas which may be determined by the committee.*

(c) *Not later than August 31, 1988, the committee shall develop a plan for a uniform statewide accounting system. The system must be capable of generating a comprehensive report prepared in accordance with generally accepted accounting principles.*

(d) *Not later than September 1, 1988, the comptroller of public accounts shall begin the implementation of a statewide payroll/personnel system as the first component of the uniform statewide accounting system, contingent on the availability of funds appropriated for that purpose.*

(e) *Not later than January 1, 1989, the committee shall present its plan for a uniform statewide accounting system and the implementation of the system to the legislature for its consideration during the Regular Session of the 71st Legislature.*

(f) *The members of the committee are entitled to reimbursement of their expenses as provided by law.*

(g) *The State Government Accounting Division is established in the office of the comptroller.*

(1) *The division shall provide staff for the committee.*

(2) *The comptroller shall appoint a person to serve as director of the division who shall serve at the will and direction of the comptroller. The director, with the approval of the comptroller, shall hire staff necessary to carry out the provisions of this article, within the limitations of amounts appropriated for this purpose.*

(3) *The comptroller may contract for services necessary to carry out the provisions of this article. Such contracts shall be exempt from the provisions of the State Purchasing and General Services Act (Article 601b, Vernon's Texas Civil Statutes); the Professional Services Procurement Act (Article 664-4, Vernon's Texas Civil Statutes); Chapter 737, Acts of the 67th Legislature, Regular Session, 1981 (Article 4413(32h), Vernon's Texas Civil Statutes); and Chapter 454, Acts of the 65th Legislature, Regular Session, 1977 (Article 6252-11c, Vernon's Texas Civil Statutes).*

*(4) The comptroller shall promulgate rules to implement the uniform statewide accounting system. These rules may include provisions requiring any state agency to delay or cease the implementation of any accounting system not in conformance with the uniform statewide accounting system. The expenditure of state funds for the purchase or development of any accounting system not in conformance with the uniform statewide accounting system after the effective date of this article shall be in accordance with the provisions of the General Appropriations Act.*

*(5) The state auditor, in his review of the operations of the agencies of state government, shall ensure that all agencies are in compliance with the provisions of the uniform statewide accounting system.*

SECTION 2. This Act shall take effect September 1, 1987, and the formation of the committee and the development of the uniform statewide accounting system is contingent on funds being appropriated and available for the purposes of this Act.

SECTION 3. The importance of this legislation and the crowded condition of the calendars in both houses create an emergency and an imperative public necessity that the constitutional rule requiring bills to be read on three several days in each house be suspended, and this rule is hereby suspended.

Passed by the House on May 13, 1987, by a non-record vote; that the House refused to concur in Senate amendments to H.B. No. 1785 on May 28, 1987, and requested the appointment of a conference committee to consider the differences between the two houses; and that the House adopted the conference committee report on H.B. No. 1785 on June 1, 1987, by a non-record vote. Passed by the Senate, with amendments, on May 27, 1987, by a viva-voce vote; at the request of the House, the Senate appointed a conference committee to consider the differences between the two houses; and that the Senate adopted the conference committee report on H.B. No. 1785 on May 31, 1987, by a viva-voce vote.

Approved June 19, 1987.

Effective Sept. 1, 1987.