



Electronic Processing of Revenues and Expenditures, Including TexasOnline Portal Activity (APS 029)

Who should read

State agencies and institutions of higher education.

Policy

Some state agencies and institutions of higher education accept credit cards and electronic payments as well as cash and checks. They may also accept payments over the Internet. Online payments and any additional fees they may incur must be accounted for in the Uniform Statewide Accounting System (USAS), unless otherwise provided by law.

FMX

This document and any other Comptroller documents referenced are available on Fiscal Management's FMX at fmx.cpa.state.tx.us/aps29.

Legal cite

Sections 403.011, 403.023, 403.031, 2054.111 (e), 2054.252 (e), and 2054.252 (g) (1) and (2), Government Code; General Appropriations Act (GAA), Article IX, Sections 8.11, 9.05 and 9.06, 81st Legislature, Regular Session.

Last updated

Aug. 31, 2009

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Background

Additional fees for some payments

In addition to accepting checks and cash payments, various state agencies and institutions of higher education allow customers to use credit cards, electronic payments and other payment methods to pay for permits, licenses, taxes or other fees. They may also accept payments over the Internet. Noncash payments may result in additional costs to the customer, the agency, or both.

Depending on statutory authorization, agencies may increase the cost of permits, licenses, taxes or other fees; charge a convenience fee; or collect a subscription fee to cover this additional cost. These additional amounts collected by agencies, as well as payments by agencies for transaction fees, credit card fees and other charges associated with receiving payments, must be accounted for and reported.

Definitions

Convenience fees

Convenience fees are an additional charge collected from the customer, licensee or taxpayer to cover the cost of credit card merchant fees, Internet transactions, and/or other charges associated with receiving noncash payments. Any cost recovery fees approved by the Department of Information Resources (DIR) for purposes of paying the costs associated with implementing and maintaining electronic services are also considered convenience fees. Convenience fees are recorded as revenues in the Uniform Statewide Accounting System (USAS).

Before charging a convenience fee, the agency must ensure it has the authority to do so. Agencies using the TexasOnline project have the authority to charge a fee to cover costs directly and reasonably incurred by the agency because of the project.

Subscription fees

Subscription fees are paid by licensing entities to cover costs of implementing an electronic infrastructure. These fees are recorded as expenditures in USAS.

To pay for this cost, an additional charge is collected from an occupational licensee. These receipts are recorded as revenues in USAS.

Licensing entities that collect an additional charge for the subscription fee must include this fee within the occupational license fee issuance and renewal amount. These entities must collect the amount from all license sales, regardless of how the licensee chooses to obtain or renew their license. However, an additional charge for the subscription fee may not be charged until the service for which the fee is applied is available on the Internet.

Revenue and expenditure activity

Revenue

All amounts paid by a customer, licensee or taxpayer must be accounted for as revenue in USAS unless otherwise provided by law. This includes the actual fees, taxes or other charges, and any convenience or additional charge for the subscription fee paid by the customer.

Expenditure

Transaction fees, credit card fees and other charges associated with receiving electronic payments are paid by state agencies to cover the cost of processing credit card, Internet and other noncash transactions. These charges are recorded as expenditures in USAS.

Local funds

Online processing of revenue and expenditures transacted outside the State Treasury should be accounted for but not reported in USAS. This includes institutions of higher education with authority to receive and maintain convenience fees outside the State Treasury.

TexasOnline

While this policy covers all processing arrangements, most of the specific processing and coding guidelines contained in this statement are related to the TexasOnline project and the associated transaction activity in USAS.

Responsibilities

Comptroller's office

The Comptroller's office authorizes state agencies to accept credit, charge and debit cards for the payment of fees, taxes and other state agency-assessed charges.

When notified that an agency will accept online payments, the agency's appropriation control officer (ACO) must verify the agency's unique USAS coding information for processing revenue and expenditure activity.

The expenditures recorded in USAS for transaction fees and processing costs may be selected for review by the Comptroller's post-payment audit staff. Supporting documentation for these expenses may be contained on electronic files provided to the agency.

Testing

To initiate electronic processing of revenue and expenditures in USAS, agencies must notify the Comptroller's office to perform testing. After three consecutive successful days of error-free processing, agencies will be certified to move their application into production.

If an agency needs to change the USAS coding information or transaction amounts to an existing certified application, the agency must first complete three consecutive successful days of error-free processing. Changes to appropriation year designation or inferred elements do not require additional testing.

Riders

Agencies with General Appropriations Act riders titled *Appropriations Limited to Revenue Collection* or *Contingent Revenue* must cover the cost of their appropriations through the revenue they collect. Agencies that can adjust license fees to cover costs must consider these riders when determining fees. For compliance with the *Appropriations Limited to Revenue Collection* rider, all revenues collected (including convenience fees) must cover all costs incurred by the agency. For any *Contingent Revenue* riders, the convenience fee revenue collected to cover the cost of processing credit card, Internet and other noncash transactions is accounted for separately and will not be included to determine compliance with this rider. Only the amounts deposited in unappropriated General Revenue and not accounted for separately as convenience fees will be considered when determining compliance with the *Contingent Revenue* rider(s).

Processing Convenience Fees

Appropriation authority

The authority to appropriate convenience fees can be found in the General Appropriations Act (GAA), Senate Bill 1, Article IX, Section 8.11, 81st Legislature, Regular Session. Unexpended balance authority to move convenience fees between biennia is also found in this section.

Program cost accounts

If charging a convenience fee, the agency contacts its ACO to establish a unique appropriation number to account for receiving the fee. The agency must establish a unique program cost account (PCA) to record this activity. The Program Code must be in the Other Activity structure (399X) so that the expenditures captured by the PCA are not reported for ABEST/USAS reconciliation purposes.

The agency may consider a unique PCA for each type of fee collected. The fund used with the new unique PCA(s) must infer a GAAP Fund Type 01 (if General Revenue) or GAAP Fund Type 02 (if a Special Revenue fund).

Revenue coding information

The agency must determine the proper coding to record receipt of the permits, licenses, taxes and other charges in USAS. The coding block is the same, regardless if the customer pays by cash, check or electronic means.

While the agency defines some of the coding information, the agency does not enter the electronic receipt in USAS; it is automatically generated through the TexasOnline/USAS interface via an F8 document number.

For those agencies charging a customer an additional amount identified as a convenience fee, unique USAS coding is required. The following coding block is used to record convenience fees:

Agency Number	T-code/Title	Appropriation Number	COBJ	Appropriated Fund/ Agency Fund/PCA
Affected Agency	179/Deposits in Excess of Revenue Budget	97768	3879 or XXXX*	Determined by Agency

* If the convenience fee is separate from the permits, licenses, taxes and other charges collected, comptroller object 3879 is used. Agencies that include a convenience fee within the permit, license, tax or other fee will use the same object code as the original fee.

Expenditure coding information

The following coding block is used to record the payment of transaction fees, credit card fees and other charges associated with receiving payments if a convenience fee was collected to fully cover the agency's costs. While the agency defines some of the coding information, the agency does not enter the electronic payment in USAS; it is automatically generated through the TexasOnline/USAS interface via a W8 document number using:

Agency Number	T-code/Title	Appropriation Number	COBJ	Appropriated Fund/ Agency Fund/PCA
Affected Agency	265/Fees Paid by Treasury Outside USAS	97768	7219	Determined by Agency

If no convenience fee is collected, the following coding block is used when the agency pays for processing payments within existing appropriations using:

Agency Number	T-code/Title	Appropriation Number	COBJ	Appropriated Fund/ Agency Fund/PCA
Affected Agency	265/Fees Paid by Treasury Outside USAS	Determined by Agency	7219	Determined by Agency

Manual Payments

If the convenience fee collected is to pay other cost recovery expenses billed separately from the TexasOnline contractor, then the agency must manually issue a payment.

Also, if the TexasOnline deposit (F8) transaction does not successfully process in USAS, the W8 expenditure document will not be generated. The agency must issue a manual payment.

Enter Document Type 9, Batch Type 4:

Agency Number	T-code/Title	Appropriation Number	COBJ	Appropriated Fund/ Agency Fund/PCA
Affected Agency	225/Establish Vouchers Payable	97768	Determined by Agency	Determined by Agency

Processing Subscription Fees – Current TexasOnline Agencies

Processing steps – existing applications

Step 1: Setting up the Budget

Current TexasOnline agencies have a strategy defined as “TexasOnline” contained in their bill pattern in the General Appropriations Act. As with the other strategies, the agency will establish the TexasOnline budget as a collected original budget entry using the following coding information. Enter a Document Type B, Batch Type 1:

Agency Number	T-code/Title	Appropriation Number	COBJ	Appropriated Fund/ Agency Fund/PCA
Affected Agency	001/Establish Orig Exp. Budget	Determined by Agency	7000	Determined by Agency
	003/Establish Orig Rev. Budget		3000	

Step 2: Depositing License and Subscription Fees

Agencies may continue to use coding blocks currently established to deposit occupational license fees. The portion related to subscription fees will be deposited into the TexasOnline appropriation. If an agency wants to change any existing coding block element, the agency must consult with the TexasOnline contractor and the Comptroller’s office.

Agencies may choose to deposit the whole occupational license fee (including the subscription fee portion) into one coding block. If this method is used, the agency must reclassify the subscription fee portion to the TexasOnline appropriation on at least a monthly basis by the last working day of the month.

Step 3: Paying Subscription Fees

For occupational licenses, the payment of the subscription fees to the TexasOnline contractor is not automated. The payment must be initiated by the paying agency.

The agency must remit payment to the TexasOnline contractor monthly from the TexasOnline appropriation. The agency must pay the exact amount of the previous month's collection or reclassification by the 10th working day of the following month. The Comptroller's office creates a monthly report showing the subscription fee receipts for each agency and sends it to DIR. DIR follows up with any agency that has not submitted payment by the 10th working day of the following month.

Since the TexasOnline contractor will not provide an invoice, late payment interest is not applicable. Agencies will process a payment with an agency-determined due date (the day they need the payment produced), and also REFUSE interest in the IC field during transaction entry for reason NI – no invoice.

The payments are made using the following coding information. Enter a Document Type 9, Batch Type 4:

Agency Number	T-code/Title	Appropriation Number	COBJ	Appropriated Fund/ Agency Fund/PCA	Vendor Number
Paying Agency	225/Establish Vouchers Payable	Determined By Agency	7219	Determined by Agency	TexasOnline Contractor

Step 4: Reviewing the Budget at Year End

Near the end of each fiscal year, subscription fee collections must be compared with the budget established. Agencies may need to increase their budget authority. The TexasOnline appropriation is estimated and nontransferable.

The agency submits into USAS T-codes 006/009 in an amount equaling the additional received revenues. Conversely, if the agency did not collect all the estimated revenues, the budget must be lapsed, using T-code 039.

Processing steps – new applications

As agencies add applications to TexasOnline for new classes of licenses, testing and verification of coding block elements must be performed. The existing TexasOnline appropriation will be used for new applications.

Step 1: Submitting Data and Determining the Finding of Facts

After taking actions to assess or increase occupational license issuance or renewal fees, a licensing agency must (for each fiscal year appropriation request) furnish copies of:

- The board meeting minutes,
- An annual schedule of the number of license issuances or renewals and associated annual fee total, and
- Any other information supporting the estimated revenues to be generated for each biennial year under the revised fee structure.

Those documents must be sent to the Comptroller’s office, attention Revenue Estimating Division, and to DIR, attention Chief Fiscal Officer, respectively.

If the Comptroller’s office finds the information sufficient to support the projection of increased revenues, a notification letter will be issued to make available the contingent appropriation. The Comptroller’s office will send a copy of the notification letter to the agency after reviewing the license fee data.

Step 2: Setting up the TexasOnline Coding

After approval notification, the agency has the opportunity to establish a new PCA for each new application. Establishing new TexasOnline coding elements is optional. Existing coding elements may be used.

Step 3: Establishing TexasOnline Budget

The agency submits an adjusted budget transaction to USAS with amounts identified in the notification letter.

The following coding block is used to record the subscription fee budget using Document Type A, Batch Type 1:

Agency Number	T-code/Title	Appropriation Number	COBJ	Appropriated Fund/ Agency Fund/PCA
Affected Agency	006/009 Adjust Orig Budget	TexasOnline Appropriation	7000/3000	Determined by Agency

Step 4: Setting Up the Convenience Fee Coding

Licensing agencies can charge a reasonable convenience fee to cover costs if the maximum increase in the subscription portion on the occupational license is insufficient. The maximum increase is \$5 for an annual occupational license and \$10 for a biennial occupational license.

After agency notification, an ACO establishes a new convenience fee appropriation in USAS. Agencies must establish a unique PCA inferring the new convenience fee appropriation (97768) and an Other Activity program code of their choice. The Program Code must be in the Other Activity structure (399X) so that the expenditures captured by the PCA are not reported for ABEST/USAS reconciliation purposes. The fund used with the new unique PCA must infer a GAAP FUND TYPE 01 (if General Revenue) or GAAP FUND TYPE 02 (if a Special Revenue fund).

Step 5: Deposit of License, Subscription and Convenience Fee

Revenues received by agencies may be split into multiple coding blocks. The occupational license fees are deposited to the coding block(s) currently in use. The additional portion relating to subscription fees is deposited to the TexasOnline appropriation using new PCA(s), if established.

The following coding block is used to record an additional charge related to subscription fees:

Agency Number	T-code/Title	Appropriation Number	COBJ	Appropriated Fund/ Agency Fund/PCA
Affected Agency	195 - Record Deposited Revenue in Treasury	TexasOnline Appropriation	XXXX*	Determined by Agency

* The comptroller object code is the same as the occupational license fee object code.

For convenience fees, the Comptroller’s object code 3879 and T-code 179 are used, along with appropriation 97768. Convenience fees are only due if the license is obtained or renewed via the TexasOnline portal and step 4 applies.

Agencies must consider any automated collections methods (such as Lockbox and TexasOnline) used to split deposits. Unique coding blocks may be needed to ensure the portion that is subscription fee and/or convenience fee is segregated.

Agencies may deposit the whole occupational license fee (including the subscription fee portion) into one coding block. If they do, they must reclassify the subscription fee portion to the appropriate appropriation on at least a monthly basis by the month’s last working day.

Step 6: Paying Subscription Fees

For occupational licenses, the payment of the subscription fees to the TexasOnline contractor are not automated. The payment must be initiated by the paying agency.

The agencies remit payment to the TexasOnline contractor on a monthly basis from the TexasOnline appropriation. The agency pays the TexasOnline contractor the exact amount of the previous month’s collection or reclassification by the 10th working day of the following month. CPA creates a monthly report showing the subscription fee receipts for each agency, and sends it to DIR. DIR follows up with any agency that has not submitted payment by the 10th working day of the following month.

Since the TexasOnline contractor does not provide invoices, late payment interest is not applicable. Agencies must process a payment with an agency-determined due date (the day they need the payment produced), and also REFUSE interest in the IC field during transaction entry for reason NI – no invoice.

The payments are made using the following coding information with a Document Type 9, Batch Type 4:

Agency Number	T-code/Title	Appropriation Number	COBJ	Appropriated Fund/ Agency Fund/PCA	Vendor Number
Paying Agency	225/Establish Vouchers Payable	TexasOnline Appropriation	7219	Determined by Agency	TexasOnline Contractor

Step 7: Paying the Convenience Fee

A different coding block is used to record the payment of transaction fees, credit card fees and other charges associated with receiving payments if a convenience fee was collected to cover the agency’s costs. While some of the coding information is defined by the agency, the agency does not enter the electronic payment in USAS; it is automatically generated through the TexasOnline/USAS interface via a W8 document number. This convenience fee payment will be made to the TexasOnline contractor on an automated, daily basis using the coding block below:

Agency Number	T-code/Title	Appropriation Number	COBJ	Appropriated Fund/ Agency Fund/PCA
Paying Agency	265/Fees Paid by Treasury Outside USAS	97768	7219	Determined by Agency

Step 8: Reviewing the Budget at Year End

Near the end of each fiscal year, subscription fee collections are compared with the budget established. Agencies may need to increase their budget authority. The agency submits into USAS T-codes 006/009 in an amount equal to the additional revenues received (see Step 3 for more information). Conversely, if the agency did not collect all the estimated revenues, the budget is reduced after the August payment using USAS T-codes 009R/006R

Processing Subscription Fees – New TexasOnline Agencies

Processing steps

Agencies that are new to the TexasOnline portal and have no existing online applications must follow the steps outlined below.

Step 1: Submitting Data and Determining the Finding of Facts

After taking actions to assess or increase occupational license issuance or renewal fees, the licensing agencies must (for each fiscal year appropriation request) furnish copies of:

- The board meeting minutes,
- An annual schedule of the number of license issuances or renewals and associated annual fee total, and
- Any other information supporting the estimated revenues to be generated for each biennial year under the revised fee structure.

Those documents must be sent to the Comptroller’s office, attention Revenue Estimating Division, and to DIR, attention Chief Fiscal Officer, respectively.

If the Comptroller’s office finds the information sufficient to support the projection of increased revenues, a notification letter will be issued to make available the contingent appropriation. The Comptroller’s office will send a copy of the notification letter to the agency after reviewing the license fee data.

Step 2: Setting up the Subscription Fee Coding

After approval notification, an ACO establishes a new subscription fee appropriation in USAS.

Agencies must establish a unique PCA inferring the new appropriation and a direct strategy program code of their choice. The program code must infer a direct strategy so the associated expenses will be included for ABEST/USAS reconciliation purposes. The fund used with the new unique PCA(s) must infer a GAAP FUND TYPE 01 (if General Revenue) or GAAP FUND TYPE 02 (if a Special Revenue fund).

Step 3: Establishing Subscription Fee Budget

The agency submits an original budget transaction in USAS with amounts identified in the notification letter. The ACO reviews and approves the transactions once the agency enters them into USAS.

The following coding block is used to record the subscription fee budget using Document Type B, Batch Type 1:

Agency Number	T-code/Title	Appropriation Number	COBJ	Appropriated Fund/ Agency Fund/PCA
Affected Agency	001 – Establish Orig Exp. Budget	27993 or 28993	7000	Determined by Agency
	003 – Establish Orig Rev. Budget		3000	

Step 4: Setting Up the Convenience Fee Coding

Licensing agencies can charge a reasonable convenience fee to cover costs if the maximum increase in the subscription portion on the occupational license is insufficient. The maximum increase is \$5 for an annual occupational license and \$10 for a biennial occupational license.

After agency notification, an ACO establishes a new convenience fee appropriation in USAS. Agencies must establish a unique PCA inferring the new convenience fee appropriation (97768) and an Other Activity program code of their choice. The Program Code must be in the Other Activity structure (399X) so that the expenditures captured by the PCA are not reported for ABEST/USAS reconciliation purposes. The fund used with the new unique PCA must infer a GAAP FUND TYPE 01 (if General Revenue) or GAAP FUND TYPE 02 (if a Special Revenue fund).

Step 5: Deposit of License, Subscription and Convenience Fee

Revenues received by agencies may be split into multiple coding blocks. The occupational license fees are deposited to the coding block(s) currently in use. The additional portion relating to subscription fees is deposited to the newly-established appropriation(s) using the new PCA(s).

The following coding block is used to record an additional charge related to subscription fees:

Agency Number	T-code/Title	Appropriation Number	COBJ	Appropriated Fund/ Agency Fund/PCA
Affected Agency	195 – Record Deposited Revenue in Treasury	TexasOnline Appropriation	XXXX*	Determined by Agency

* The comptroller object code is the same as the occupational license fee object code.

For convenience fees, the Comptroller’s object code 3879 and T-code 179 are used, along with appropriation 97768. Convenience fees are only due if the license is obtained or renewed via the TexasOnline portal and step 4 applies.

Agencies must consider any automated collections methods (such as Lockbox and TexasOnline) used to split deposits. Unique coding blocks may be needed to ensure the portion that is subscription fee and/or convenience fee is segregated.

Agencies may deposit the whole occupational license fee (including the subscription fee portion) into one coding block. If they do, they must reclassify the subscription fee portion to the appropriate appropriation on at least a monthly basis by the month’s last working day.

Step 6: Paying Subscription Fees

For occupational licenses, the payment of the subscription fees to the TexasOnline contractor are not automated. The payment must be initiated by the paying agency.

The agencies remit payment to the TexasOnline contractor on a monthly basis from the subscription fee appropriation(s). The agency pays the TexasOnline contractor the exact amount of the previous month’s collection or reclassification by the 10th working day of the following month. The Comptroller’s office creates a monthly report showing the subscription fee receipts for each agency, and sends it to DIR. DIR follows up with any agency that has not submitted payment by the 10th working day of the following month.

Since the TexasOnline contractor does not provide invoices, late payment interest is not applicable. Agencies must process a payment with an agency-determined due date (the day they need the payment produced), and also REFUSE interest in the IC field during transaction entry for reason NI – no invoice.

The payments are made using the following coding information with a Document Type 9, Batch Type 4:

Agency Number	T-code/Title	Appropriation Number	COBJ	Appropriated Fund/ Agency Fund/PCA	Vendor Number
Paying Agency	225/Establish Vouchers Payable	Determined by ACO	7219	Determined by Agency	TexasOnline Contractor

Step 7: Paying the Convenience Fee

A different coding block is used to record the payment of transaction fees, credit card fees and other charges associated with receiving payments if a convenience fee was collected to cover the agency’s costs. While some of the coding information is defined by the agency, the agency does not enter the electronic payment to USAS; it is automatically generated through the TexasOnline/USAS interface via a W8 document number. This convenience fee payment will be made to the TexasOnline contractor on an automated, daily basis using the coding block below:

Agency Number	T-code/Title	Appropriation Number	COBJ	Appropriated Fund/ Agency Fund/PCA
Paying Agency	265/Fees Paid by Treasury Outside USAS	97768	7219	Determined by Agency

Step 8: Reviewing the Budget at Year End

Near the end of each fiscal year, subscription fee collections are compared with the budget established. Agencies may need to increase their budget authority. The agency submits into USAS T-codes 006/009 in an amount equal to the additional revenues received (see Step 3 for more information). Conversely, if the agency did not collect all the estimated revenues, the budget must be lapsed, using T-code 039.

Additional Processing Arrangements – TexasOnline Agencies

Requirements

Agencies may enter into other agreements with vendors that may integrate with TexasOnline processing. Coordination between the agency, Comptroller's office, DIR, and the TexasOnline contractor must occur to establish the processing requirements.

Coding information

USAS coding blocks are determined based on the type of activity being established by the agency. Depending on the activity, additional USAS profiles may need to be established by the agency and/or the agency's ACO. Additionally, agencies must ensure authority exists to collect the proposed revenue and pay any potential expense.

Processing Exceptions

Refunding revenue

A revenue refund is initiated by the agency when a customer requests refunded monies that were paid previously. Many refunds are requested because of duplicate customer payments. Data from ePay, the TexasOnline payment system, may be used to process a refund in USAS.

If an agency processes refunds in the ePay system, the specific trace number related to the original receipt must be recalled. The ePay Refund screen is then populated with the refund coding blocks based on the original deposit coding blocks.

To complete the refund process in ePay, an agency must:

- Change the trace number
- Add a description that explains why the refund is being processed
- Validate that amount of the refund matches the refund amount desired by the agency, and
- Submit the request for refund processing.

To process in USAS, a R88 document will be generated automatically. If the refund involves a payment transaction, a W88 document will be generated automatically also.

It is possible for the R88 document to fail due to lack of funding. In this instance, the R88 document will process against agency fund 9001 instead of the original coding block. After the W88 document processes that increase funding in the original coding block, the agency will need to transfer the amount from agency fund 9001. The following coding information must be used to clear the amount with a Document Type J, Batch Type 2:

Agency Number	T-code/Title	Appropriation Number	COBJ	Appropriated Fund/ Agency Fund/PCA
Affected Agency	153R/Returned Items – State Treasury Deposit	00000	3789	Determined by Agency/9001/99901
Affected Agency	153/156/179R*	Determined by ACO or Agency	XXXX*	Determined by Agency

* The T-code used to clear the refund must have the same general ledger and budget effect as on the original deposit. The comptroller object code is the same as on the original deposit.

Charge back

A charge back occurs when a customer requests a refund through a credit card issuer. Once the refund is processed through the automated system, the Comptroller’s office will generate a transaction that is identical to the normal return item process. The amount charged back will include the amount for the permit, license, tax or other charge as well as the convenience fee (if charged). The convenience fee is returned to the customer, but the agency will not receive a refund of processing costs on the original transaction. To process in USAS, a R8 document will be generated automatically. The R8 document will process against agency fund 9001. Because the charge back decreases revenue, the agency transfers this reduction against the original received revenue. The following coding information must be used to clear the amount with a Document Type J, Batch Type 2:

Agency Number	T-code/Title	Appropriation Number	COBJ	Appropriated Fund/ Agency Fund/PCA
Affected Agency	153R/Returned Items – State Treasury Deposit	00000	3789	Determined by Agency/9001/99901
Affected Agency	153/156/179R*	Determined by ACO or Agency	XXXX*	Determined by Agency

* The T-code used to clear the charge back must have the same general ledger and budget effect as on the original deposit. The comptroller object code is the same as on the original deposit.

Charge back credit

If an agency successfully disputes a charge back, then a credit transaction will be generated automatically in USAS using an F88 document. This transaction will deposit funds to agency fund 9000.

Because the charge back credit increases revenue, the agency transfers this amount to where the original deposit was received. The following coding information must be used to clear the amount with a Document Type J, Batch Type 2:

Agency Number	T-code/Title	Appropriation Number	COBJ	Appropriated Fund/ Agency Fund/PCA
Affected Agency	195R/Record Deposit of Revenue in Treasury – Reverse	00000	3788	Determined by Agency/9000/99900
Affected Agency	188/195/179*	Determined by Agency	XXXX*	Determined by Agency

* The T-code used to clear the charge back credit must have the same general ledger and budget effect as the original deposit. The comptroller object is the same as on the original deposit.

Coding errors

If an automated deposit or expenditure posts to the wrong coding block in USAS, use normal correction activity to correct it. For revenues, agencies must insure consistency with comptroller objects, appropriation years, budget impact and general ledger posting. For expenditures, refer to *Correcting Bookkeeping and Cost Allocation Entries (021)* for policy and coding block information. The agency should re-verify coding information it electronically submits if the miscoding is a continual problem. Additional TexasOnline/USAS interface testing is required if coding information must be changed.

Starting Sept. 1 of each fiscal year, transactions received in USAS will process with the new appropriation year. Due to timing of transactions received at the end of each fiscal year, items may not process because of coding errors. Normal correction activities may need to be performed to post to appropriate USAS coding blocks

Reconciliation

Reconciling program and accounting records

Agencies must reconcile agency program and accounting records to the transaction detail provided by the Comptroller's office, USAS and payment processors so:

- Transactions are accurately recorded in agency accounting and program records
- Fees due to agencies are properly accounted for and recorded, and
- Fees paid to payment processors are properly accounted for and recorded.

The source and types of detail vary with agencies' payment and processing options.

To assist with the daily activity reconciliation, the system-generated USAS document numbers for the revenue and expenditure transactions are linked to each other. For the receipt of revenues (including convenience fees), the generated documents are formatted as F8XXXXXX. For the payment of transaction fees, credit card fees and other charges associated with receiving payments, the generated documents are formatted as W8XXXXXX. The XXXXXX is system-generated, but identical for the related F8 and W8 documents.

The processing of W8 expenditure documents will occur in the next USAS cycle following the processing of the corresponding F8 revenue documents. On Aug. 31, the W8 documents will process in the same Aug. 31 USAS cycle as the corresponding F8 documents to allow the revenues and expenditures to match within the same appropriation year.

All convenience fees received on a daily basis are posted into USAS as a lump sum. Multiple F8 and W8 documents can be created each day if multiple user applications are operational and the trace numbers received through the TexasOnline/USAS interface are uniquely identified.

To assist with the daily reconciliation of revenue refund activity, the system-generated USAS document numbers for the revenue refund and expenditure reversal transactions are also linked to each other. For the refund of revenue, the generated documents are formatted as R88XXXXX. For the reversal of transaction fees, credit card fees and other charges associated with receiving payments (i.e., expenditures), the generated documents are formatted as W88XXXXX. The XXXXXX is system-generated, but identical for each day's R88 and W88 documents. The expenditure reversal occurs only if an automatic payment is made at the time of the original transaction.

The processing of W88 expenditure documents will occur in the next USAS cycle following the processing of the corresponding R88 revenue documents. On Aug. 31, the W88 documents will process in the same Aug. 31 USAS cycle as the corresponding R88 documents to allow the revenue and expenditure refunds to match within the same appropriation year.

For charge backs, the generated documents are formatted as R8XXXXXX. For charge back credits, the generated documents are formatted as F88XXXXX. There is no link between the assigned document numbers

Electronic files

Agencies receive two electronic files that contain electronic processing activity. The first file or Raw file, provides detailed transactions, including certain credit card data. The second file, a Complete file, contains the same data, including USAS document number assignment. Agencies can use these files to perform the reconciliation tasks identified above.

USAS reports

All successfully processed TexasOnline transactions are reported on the USAS DAFR7690 Document Activity for Post Audit by ACO, DAFR8910 Daily Document Activity Report, DAFR8200 Daily Pre-Enc/Enc/Expend Transaction Register (2), and DAFR 8200 Daily Revenue/Receipts Transaction Register (3).

To receive any of the reports, agencies must establish a request on the USAS Report Request Profile (91). Various special selects are available to customize the reports.

The DAFR018F Deposit Corrections This Cycle (F Docs) is a USAS control report that will only generate if processing errors exist.

For More Information

GAA information

The authority to appropriate convenience fees can be found in the GAA, SB 1, Article IX, Section 8.11 and 9.06, 81st Legislature, Regular Session. This section appropriates revenue to pay the charges assessed for accepting payment by a credit or debit card. The section also appropriates cost recovery fees approved by DIR for purposes of paying the costs associated with implementing and maintaining electronic services.

The authority to appropriate subscription fees can be found in the GAA, SB 1, 81st Legislature, Regular Session, within the bill patterns of multiple agencies and Article IX, Section 9.05. These sections appropriate an increase in revenue for occupational license fees by an amount sufficient to cover the cost of the subscription fee charged by DIR.

Resource

The following resource is related to this document:

- *Correcting Bookkeeping and Cost Allocation Entries (APS 021)*

This resource can be accessed at fm.x.cpa.state.tx.us/aps29.

If you have questions

Please direct questions about processing convenience fees and expenditures for transaction fees, credit card fees and other charges associated with receiving payments to your agency's appropriation control officer (ACO) at fmx.cpa.state.tx.us/acolist.

Please direct questions about TexasOnline application testing to Donna Hodde by e-mail at donna.hodde@cpa.state.tx.us or by phone at (512) 475-2143.

Please direct questions about receiving electronic payments to the Treasury Division at (512) 463-1306.

Please direct questions about budgetary transactions, reclassifying transactions and setting up the appropriation number for processing the payment of convenience and subscription fees to your agency's ACO at fmx.cpa.state.tx.us/acolist.

Please direct questions about the contingent revenue finding of fact to the Comptroller's Revenue Estimating Division at (512) 463-6207.

Please direct questions about the subscription fee payment process to Erik Freymuth at DIR by e-mail at erik.freymuth@dir.state.tx.us or by phone at (512) 936-2644.