

Access Path

Access paths are required elements that a user must enter to view information on USAS inquiry screens. The access path is a subset of the Control Key. Each inquiry screen has at least one access path. Screen Help, activated by pressing the F1 key on any blank inquiry screen, provides an explanation of each screen and a list of the valid access paths.

Action Code

The action code is a three-digit number used by central agencies to designate document status or to approve documents for further processing (e.g., received in the Claims Division for the first time; missing legal descriptive text). Action codes are similar to FACTS status codes and are defined in the D44 Action Code Profile.

Agency

An agency is a governmental entity created by an act of legislation to serve the public interest. Each agency is assigned a three-digit number for identification. The D02 Agency Profile houses the agency-specific number and other agency-related information.

Agency Fund

The agency fund established on the D23 Fund Profile is the minimum required element of the fund structure. Agency funds are established below the appropriated fund level and must be set up for each unique Appropriated fund and GAAP fund combination used. Agency funds infer appropriated funds because USAS profiles do not show a field for appropriated funds, only agency funds.

Agency Number

Agency number is a required 3-digit number assigned to each agency. The agency number must be used on all transactions and agency-maintained profiles. The D02 Agency Profile is established centrally for each agency.

Appropriated Fund

An appropriated fund is used by the Comptroller to monitor the spending of funds appropriated by the legislature and to ensure that spending follows all legal requirements.

Appropriation Account

An accounting entity established by the Comptroller's office which records the purpose for which state funds are to be expended, the authority for the account, and the total dollar amount expended.

Automated Payrolls

Payrolls submitted to the Comptroller's office on magnetic tape or cartridge and in the format prescribed by the Comptroller's office.

Bailment Contract

An agreement between the Comptroller's office and a state agency that establishes requirements for the conditional release of payroll warrants to an agency before payday.

Batch

Batch can mean two different things in USAS:

- (1) A batch is a grouping of similar transactions submitted through transaction entry, either online or by tape, for editing, processing, and posting in USAS. A batch is established on the 500 Batch Header Entry screen and is uniquely identified by its Batch ID.
- (2) The overnight input, edit, update cycle is called the Batch IEU. Depending on the edit mode, transactions are processed by batch overnight.

Batch Agency

Batch agency is the agency creating or entering the batch in USAS. The batch agency is part of a sequence of identifiers that uniquely identifies a batch. The BATCH AGENCY field appears on the 96A Security Profile and other profiles. If this field is left blank, the system will default to the user's agency noted in the user's security record.

Batch Date

Batch date is the batch-creation date and is part of a sequence of identifiers that uniquely identify a batch. The BATCH DATE field appears on several inquiry and transaction entry screens. The system defaults to the current date if the BATCH DATE field is left blank. If the current date is not the creation date, the user must enter the date.

Batch ID

Batch ID uniquely identifies every batch entered into USAS. The batch ID consists of batch agency, batch date, batch type, and batch number.

Batch IEU

Batch input, edit, update (IEU) means that editing and posting of each accounting transaction is not performed immediately upon being entered into USAS. The editing and posting is performed during nightly batch processing.

Batch Number

Batch number is a part of a sequence of identifiers that uniquely identifies a batch.

Batch Type

Batch type identifies the type of transaction in a batch. For example, Batch Type 1 is used for budgetary transactions. The batch type is part of the batch ID and determines which transaction entry screen is displayed.

Benefit Replacement Pay (BRP)

BRP is supplemental pay replacing state-paid social security and was established to help offset the loss of state-paid social security to state employees and state-paid judges who were on the state payroll as of August 31, 1995.

Change Codes

Three-digit codes established jointly by the Comptroller and the State Classification Officer to identify changes in the status of employees covered by the State Classification Plan. Change codes are also known as HRIS Reason Codes.

Classification Number

For employees covered by the Position Classification Act, the number assigned to a job title as adopted by the legislature in Article IX in the General Appropriations Act (GAA).

Classification Salary Schedule (Schedule A, B, C)

The salary range for a job title as established by the General Appropriations Act (GAA).

Comptroller

The Comptroller of Public Accounts of the State of Texas.

Comptroller Object Code (COBJ)

The comptroller object is a four-digit expenditure or revenue code required on all transactions and corresponds to the codes in the Comptroller Manual of Accounts. The COBJ is established on the D10 Comptroller Object Profile. The 28B Transaction Code Description Profile defines groups of comptroller objects that are allowed or disallowed for each transaction. For example, when recording a transfer of expenditure, only expenditure COBJs included in group 33 might be allowed to process. Refer to the 28A Transaction Code Decision Profile for Transaction Edit Indicator "COBJ" to determine if this elements is required for the transaction code begin recorded.

Demotions

A demotion is a change in an employee's duty assignment from a position in one classification to a position in another classification in a lower salary group.

Detail Line

Detail lines contain actual financial data at the balance or transaction level. For example, individual lines in a requestable financial report.

Direct Deposit

Direct deposit is the electronic funds transfer of an employee's net pay and salary deductions.

Document Agency

Document agency is the agency that is responsible for processing the document and is part of the document ID. It may be different from the financial agency, which funds the transaction, and batch agency, which enters or creates the batch. The document agency is responsible for entering descriptive/legal text.

Document Date

The document date determines when goods or services are contracted for or when a purchase order is issued. The document date must signify the order date on transactions for capital items. For payroll vouchers, see document date for payroll transaction.

Document Header

The document header is a USAS input record that summarizes accounting transactions for the document and contains the batch ID and the document ID (document agency, document number, and document transaction year).

Document ID

The document ID is a 3-element combination that uniquely identifies a document. The elements are the document agency, document number, and fiscal year.

Document Number (current document number)

The document number is an 8-digit agency-assigned unique number. The first character of which is the document type. The document number identifies a document within a document agency and fiscal year. It is used to locate and track documents in USAS as well as to inquire on a document's status.

Document Type

Document type is an element used to group like transactions. The first character of the document number indicates the document type. The T-Code used in transaction entry will determine the valid document types allowed. The document types are defined on the 28B Transaction Code Description Profile. In addition, valid document types must be defined in the 33 Document Control Profile.

Due Date

Due date identifies on purchase vouchers the date a warrant or direct deposit is to be issued. If the due date is not entered or has already passed, the payment is produced in the next payment generation/cancellation cycle. The due date is required for purchases requiring capital outlay.

Earned Income Credit

Some employees can claim a tax break in the form of the refundable Earned Income Credit (EIC). The employee must claim the credit, but if requested by the employee, the employer must pay part of the credit in advance along with the employee's regular paychecks. Certain requirements must be met before the employee can claim EIC.

Edit Mode 0

Edit mode 0 indicates that no online data edits or funding edits occur. All editing and posting occurs during the nightly batch cycle. All tape submissions processed in USAS must be in edit mode 0.

Edit Mode 1

Edit mode 1 indicates that online editing for data-related errors occurs immediately. It does not perform fund control edits or post to the financial tables until nightly batch cycle. The 14-digit payee identification number must already be set up on the USAS 34 Agency Vendor Profile.

Edit Mode 2

Edit mode 2 indicates immediate online data edits and funding edits and immediate detection of all errors and posting to the financial tables. The 14-digit payee identification number must already be set up on the USAS 34 Agency Vendor Profile.

Edit Mode 3

Edit mode 3 indicates that batches originally entered in edit mode 0 or 1 are detected to be in error by the batch process.

Edit Mode 4

Edit mode 4 indicates that batches originally entered in edit mode 0 or 1 have processed error-free.

Effective Date

The effective date for a transaction is the date the transaction is posted. The effective date determines to which fiscal month and fiscal year a transaction is posted. It determines when an accounting event should be recorded according to Generally Accepted Accounting Principles (GAAP). The effective date entered on the batch header will default for all the transactions entered within that batch. It may be different from the batch date, but it will default to the current date.

Effective End Date

The effective end date is the last date a profile is active for system processing. The effective end date is required to be entered only on the 20 Appropriation Profile because appropriations have a two-year life and always expire.

Effective Start Date

The effective start date is the date a profile record becomes available for system processing. If left blank, this field defaults to the current date.

Electronic Federal Tax Payment System (EFTPS)

EFTPS provides an electronic system for depositing federal taxes as mandated by Section 523 of the North American Free Trade Implementation Act (NAFTA-P.L. 103 - 182).

Exempt Title Number

An alphanumeric code assigned by the Comptroller to authorized exempt position titles for each agency.

Expenditure Object

A four-digit code assigned by the Comptroller to identify the type of expenditure. For a detailed listing, refer to the *Comptroller Manual of Accounts*.

Financial Accounting and Control for Texas System (FACTS)

FACTS was the state accounting system from September 1, 1979, until the implementation of the Uniform Statewide Accounting System.

Green Circled Employee

A classified employee whose salary is below the minimum of their state classified salary group as a result of reallocation of certain classifications to a different pay group required through payroll conversion.

Group Number

The salary range for a job title as established by the GAA.

Hazardous Duty Pay

Money paid to certain employees who serve in a position that requires the performance of hazardous duty.

Human Resource Information System (HRIS)

HRIS supplies information and statistics about state employees to state monitoring entities.

Longevity Pay

Longevity pay is additional pay of \$4 for each year of lifetime service credit beginning after the fifth year of employment. The amount increases only when the 10th, 15th, 20th, 25th, 30th, 35th and 40th years of lifetime service credit are accrued.

Mail Code

The mail code is the last three digits of the 14-digit payee identification number. The mail codes identify multiple mailing addresses for a single payee.

Manual Payrolls

Payrolls submitted to the Comptroller in the prescribed FACTS-format for key entry.

Merit Salary Increase

An increase in a classified employee's pay whose job performance and productivity is consistently above that normally expected or required.

Texas Identification Number

The payee number is a 14-digit identification number that identifies the payee who provides goods or services. The first digit identifies whether the payee is a TPIS payee or a USAS local fund vendor or customer vendor. If the first digit is greater than 0, it identifies a TPIS vendor. A zero (0) identifies a non-TPIS vendor, who could be a local fund vendor or a customer vendor. These vendors must be in the Agency Vendor Profile (34).

The mail code is the last three digits of the payee number and identifies the payee's mailing address. A particular payee may have more than one mail code. The agency must choose the appropriate code based on where the payment is to be distributed.

Payroll Conversion

The process of updating salaries and/or classifying positions effective September 1 (the beginning of each fiscal year) to reflect legislative increases in classified salaries, reallocations of certain classifications to a different pay group and/or reclassification of misclassified employees. The Comptroller and State Classification Officer provide joint guidance before actual conversion.

Payroll Detail Sheet

The payroll detail sheet is attached to the payroll voucher cover sheet and lists all the data contained on the tape. The detail sheet shows the names of all employees with their gross and net salaries, and all deductions. It also lists cancellations and adjustments.

Payroll Due Dates

Dates established by the Comptroller as deadlines for the receipt of agency payrolls. Currently the due date is 7 workdays before each pay day.

Payroll Ending Date

For monthly vouchers, the payroll ending date is the last calendar date in the month. For semi-monthly vouchers, the payroll ending date is the 15th or the last calendar date in the month. For supplemental and lump-sum vouchers, the payroll ending date is the last date employee services are rendered for which payment is being made.

PCA

A five-digit Program Cost Account code. The PCA must exist in the 26 Program Cost Account Profile. A PCA is required to be entered or looked up if the Agency Budget by Program Indicator is Y(Yes) on the 25 Agency Control Profile. A PCA can look up an Index or be looked up by an Index. PCA is used as a coding reduction tool. It is required for institutions of higher education in order to look up NACUBO Fund and NACUBO Function.

Promotions

A promotion is a change in duty assignment within an agency from a position in a lower classification to a position in a higher classification that requires greater skill or longer experience and involving a higher level of responsibility.

Reimbursement Payrolls

Reimbursement payrolls are used to reimburse an agency of higher education for expenditures from revolving/local funds. Individual charges are posted to each payee listed on the voucher, but one warrant is issued for the total amount of the payroll.

Red Circled Employee

A classified employee whose salary exceeds the maximum of their state classified salary group as a result of reallocation of certain classifications to a different pay group required through payroll conversion.

Revenue Object

A four-digit code assigned by the Comptroller to denote the source of revenue collected by state agencies. For a detailed listing, refer to the *Comptroller Manual of Accounts*.

Salary Supplementation

Salary supplementation is additional pay for classified and line item exempt positions

Semi-Monthly Payrolls

Payrolls that request payment of employment compensation twice each month.

Severance Pay

Severance pay is a lump-sum amount paid upon termination or resignation of employment.

State Officer/Employee

A person appointed or elected to a state office or employed by a unit of state government.

State of Texas Payroll Voucher

The payroll voucher is documentation consisting of the payroll voucher cover sheet and the payroll detail sheet used to request payments to state employees for salary or wages.

Step Number

The level of pay in Salary Schedule A as defined in the GAA.

Supplemental Payrolls

Payroll vouchers submitted to make payments to employees for changes in entitlements or for special pay items not included in the regular monthly or semi-monthly payroll.

Transaction Code (T-Code)

The transaction code (T-Code) is a three-digit number that determine the accounting impact of each transaction entered in USAS. It also defines the type of accounting event for the transaction. Transaction codes provide the journal entry for the transaction (e.g., the debit and credit required) and determine:

- General ledger account impact
- Financial table posting rules:
 - Valid batch types
 - Document types
 - Object codes
- Comptroller general ledger accounts
- Data elements required to process a transaction
- Data element editing requirements

Texas Identification Number System (TPIS)

TPIS maintains information on businesses and individuals receiving state payments to ensure compliance with the statute that prohibits the Comptroller from issuing a warrant to any payee indebted to the state.

Texas Prepaid Higher Education Tuition Program (Texas Tomorrow Fund)

The Texas Tomorrow Fund allows Texas families to lock in the cost of tomorrow's college tuition and required fees at today's prices. The fund covers the tuition and required fees at any state-supported college and university in Texas and can be used to cover tuition and fees at a private college or an out-of-state school.

Uniform Statewide Accounting System (USAS)

USAS is the state accounting system which was implemented on September 1, 1993. This system replaced FACTS as the state accounting system and provides comprehensive accounting and reporting information.

Uniform Statewide Payroll System (USPS)

USPS is a system that provides a statewide payroll/personnel system, facilitates the implementation and dissemination of legislation and policy by a single payroll authority, provides a single course for reliable, consistent and auditable detailed and derived statistical information on state employees, and reduces redundant effort at the agency level to administer and maintain duplicate payroll personnel systems.

Voucher Amount

The voucher amount is the total dollar value of the payroll for FACTS vouchers, which must agree with the gross amount on the payroll detail sheet, and with the total of the net amount plus deductions on the payroll detail sheet.

Voucher Approval

The formal approval of a payroll voucher by an officer or employee of a state agency who has been authorized or designated to approve agency payroll vouchers, pursuant to Tex. Gov't Code Ann. secs. 2103.001 - 2103.064 (Vernon 1996) and 34 Tex. Admin. Code § 5.61, (1998) Approval of Certain Payment and USPS Documents.

Warrant

A warrant issued by the Comptroller payable at the state treasury for services rendered or goods provided to the state.

Warrant Cancellation

A process by which an employee's warrant is "canceled" or stopped due to a wrong amount, loss or damage, etc. A new warrant may or may not be generated. Agencies must coordinate warrant cancellation and replacement with the Expenditure Research and Assistance Section and the Payment Processing Section of the Claims Division.