



Accounting Policy User Group Meeting

May 23, 2018

Profile Clean-Up Queries

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**Budget**  
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USAS profile screens D04/26

Listings

- 112 — Program Profile Levels and Lookups (D04)**
- 107 — PCA Profile Posting Levels and Lookups (26)**
- 105A — PCA/Program Roll Up with Fund/GAAP
Fund Elements (D04, 26, D23)**
- 116A — Central PCAs (D04, 26, D23) Exceptions**
- 151 — Program Code and Appropriation Number
Inconsistencies (26, 20)**

USAS profile screen D03/24

Listings

110 — Organization Profile Levels and Lookups (D03)

108 — Index Profile Posting Levels and Lookups (24)

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**Financial Reporting**  
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USAS profile screen D23 Fund

Listings

106 — Fund Profile Posting Levels and Lookups

113 — Fund/GAAP Fund Roll Up

Exceptions

101 — Consolidated Funds with Wrong GAAP Fund Type

102B — D23 Profiles That Changed the Appropriated Fund

155 — D23 Profiles That Will Not Roll Forward to Next FY

USAS profile screen D31 General Ledger

Exceptions

- 133 — Non-Expenditure Objects with Expenditure Accounts**
- 132B — Non-Revenue Objects with Revenue Accounts**
- 134 — Non Other Sources and Uses Objects with Other Sources and Uses Accounts**

Cash – Default/Unappropriated/Local Funds

Exceptions

- 117 — Default Funds 9000 and 9001**
- 119 — Comptroller Objects 3788 and 3789 in Funds Other Than 9000 and 9001**

USAS Profile Review and Cleanup Procedures

Purpose — assist in reviewing existing profiles so that GAAP and appropriation reporting information is correct at all levels.

Instructions contain:

Background — Information about the profile and its purpose

Example: The Fund Profile (D23) allows an agency to record a transaction to both the state appropriated fund (fiscal management) and the GAAP fund (accounting and reporting) data classification structures

Example: The program structure allows agencies to establish hierarchical relationships for budgeting purposes. There are nine levels of programs that are available to agencies. The first three levels represent the goals, objectives and strategies approved by the Legislative Budget Board (LBB) for an agency's strategic plan. Additional program codes at levels 1-3 are defined for cost allocation and activities outside the strategic planning process.

Risk area — where errors may exist in how the profile is set up

Misdefining a PCA

One: Although a few exceptions exist, strategies receive principal appropriation numbers that are 1 + the program code number. Strategy 3001 has the corresponding appropriation number 13001. As a general rule, if an agency has a PCA infer program code 3001 and appropriation number 13002, then any transactions posted to the financial tables with this PCA are recorded incorrectly.

Two: If a PCA infers index or an index infers PCA, the appropriation number must be the same in both profiles or blank in one of the two profiles.

Unappropriated General Revenue and Local Sales Tax Receipts Not Posted in Compliance with FPP A.015

The procedure below is for corrections pertaining to unappropriated general revenue and local sales tax receipts. Year-to-date transactions that are not in compliance must be corrected at a summary level, that is, not on a transaction-by-transaction basis but rather using net amounts at individual coding block levels. Corrections will vary from agency to agency depending on how the initial transactions were processed

Reports and Procedures — what to look for and how to correct

1. Verify whether the balances in GL accounts 5000, 5001 and 5100 offset or GL accounts 5500, 5501 and 5600 offset. If the GLs offset, there is no problem.
2. Analyze the information to determine whether the COBJ or GL account is incorrect.
3. Determine the transaction code needed for correction.
4. Perform the correcting entries in USAS. In general, transactions entered with the wrong GL account or with the wrong comptroller object must be reversed and re-entered with the correct element.
5. Verify the results.

Notes:

- a. Comptroller object 3972: This comptroller object should be used with T-codes 403/404. If the object appears on report 132B, in GL 5000 or 5001, it was not used correctly (T-codes 403/404 post to operating transfer GLs).
- b. 3971/7971 roll up as revenue and thus will not be seen on these reports when used with T-codes 405/406.
- c. Object code 3986, UNEXPENDED BAL FORWARD-OPERATING TRANS, is used to UB balances resulting from operating transfers.

Cash in State Treasury/Shared Cash

Controlling Agency reports the balance as of 8/31

D22 profile — Controlling Agency (Report Route Agency)

Non-controlling agency is any other state agency authorized to spend money from a shared fund but is not the controlling agency. The non-controlling agency does not report the shared CIST balance on the AFR. The net balance between CIST and shared cash must be zero for the non-controlling agency and may be offset by due from/due to the controlling agency for any accrued liabilities.

CR101 — Cash in State Treasury (Balance Sheet)

Compares the CIST amounts on USAS 57 screen and the net of GL accounts 0045, 0047, 0048 and 0451. These amounts must be equal.

(GL 0048 is only used in appropriated fund 0001 and a non-FT09 fund.)

If = then no further action is needed

CR101A — Cash in D23 Funds (Balance Sheet)

Compares CIST amounts on USAS 58 screen and the net of GL accounts 0045, 0047, 0048 and 0451. Identifies all D23 funds classified as fund type 09.

If = then no further action is needed

If amounts do not = then further entries are required.

Statement of Revenues and Expenditures

Controlling agency accounts for the non-controlling agencies' activities by reporting them as **transfers out to non-controlling agencies**. This amount equals the CIST activity plus any FY accruals of the non-controlling agency.

The **non-controlling agencies** must report activities out of shared funds as actual revenues and expenditures. The actual revenues and expenditures include FY accruals and deferrals (such as receivables, unearned revenues and payables).

Transfers in are reported in the amount of cash and accrued transactions incurred by the agency. *The transfer in equals the amount reported as a transfer out by the controlling agency.*

Balance Sheet — Non-controlling Agencies

Do not report cash balances for the shared fund

GL accounts 0045, 0047, 0048 and 0451 = \$0

Accounts for FY payables with a Due From

Accounts for FY receivables with a Due To

Non-controlling Due From/Due To must equal the Controlling Agency Due From/Due To

NO FUND BALANCE is reported after the shared cash and transfer in/out adjustment. Must be \$0

Desk Review (DR) queries

Five categories of exception reports:

Balance Sheet

Operating Statement

Cash Flow Statement

Agency Funds

Pass-Throughs

If there is no data or out of balance issue, then the exception does not exist. No further action is necessary.

Balance Sheet

Fund Balance — Allocation issues — GASB 54

110/111 — Review Fund Balances at the GAAP Fund/D23

**Level 112 — Review Fund Balance — Consumable/
Merchandise Inventories**

113 — Review Fund Balance — Prepaid Items

114 — Review Fund Balance — Long Term Receivables

**“Other” Balance Sheet accounts — If $>5\%$, then must
be reclassified to another account or disclosed in Note 1**

103 — Review Other Receivables

104 — Review Other Assets

105 — Review Other Payables

Errors — Unallowed activity

106 — Review Funds Held for Others

115 — System Clearing

Operating Statement

Back-Out Not Applicable (BONA)

203 — Governmental Fund Types

204 — Proprietary Fund Types

205 — Fiduciary Fund Types

Ensure there are no “back-out not applicable” revenues or expenditures at the GAAP Source Object level.

Must = \$0

Basis Conversion – FFS+BC = \$0

206 — Government Wide Basis Conversion (ensure that capital outlay has been negated for the FFS)

Cash Flow Statement — Provide balances for cash activity

300 — Prior Year Cash Balances (must tie to PY B/S)

301 — Current Year Cash Balances (must tie to CY B/S)

302 — Operating Income/(Loss) (must tie to CY O/S)

303 — Bad Debt expense (except for Higher Ed) (must tie to O/S)

304 — Depreciation expense (must tie to O/S)

305 — Change in FV Investment (must tie to O/S)

Agency — Exception reports — must be cleared Category I

502 — Fund 0900 for Material Balances

503 — Funds 0807, 0942 and 0980 Accounts Receivable and Funds Held for Others Offset

Category II

501 — CIST Agency Funds 0001/0882 FT 09

Category III

504 — GAAP Funds 0899, 0979, 9010, 9011, and 9012 CIST

Other Errors

505 — Review Agency Funds to ensure there are no Fund Balances

506 — Review OS Activity — all activity nets to \$0 at the GAAP Source Object level and the GAAP Fund level.

Pass-through — support SEFA/SPTR activity

**DAFR 8910 — Interagency/Interfund Activity Report
Legislative Transfers Out/In
Operating Transfers Out/Transfers In
Interfund Payables/Receivables
Due To/Due From
Federal/State Pass Throughs**

PT101 — Federal Pass Thru Activity by GL Account

PT102 — Federal Pass Thru Activity by AGL

PT201 — State Pass Thru Activity by GL Account

PT202 — State Pass Thru Activity by AGL

Federal activity — COBJs 3971, 3878, 7971 and 7978

State activity — COBJs 3725, 3842, 7614 and 7615

Questions?