

USAS and Interagency Activity Certification Form – Consolidated System Report

Agency No. _____

Agency Name _____

All consolidated university systems are required to **sign** and **submit this form** to the Comptroller of Public Accounts, Financial Reporting section on or before **Nov. 20, 2017**.

Consolidated university systems are required to ensure and certify that their financial data correctly reflects their financial position as recorded in USAS and, if applicable, any internal accounting system, as of Aug. 31, 20CY. For more information regarding the required levels of USAS reconciliation, see the [**Required Year-End Review and/or Reconciliation of Financial Data and Balances in USAS**](#).

Please complete this interactive form, print it out, sign and date the last page and submit to your financial reporting analyst.

I. USAS Reconciliation

Check the appropriate statement, either section 1 or 2:

1 _____ I certify that for the above consolidated university system, all required account amounts are posted accurately in the Uniform Statewide Accounting System (USAS) consistent with the instructions for all required items on the [**Higher Education Systems \(Excel\)**](#) reconciliation worksheet. In addition, the fiscal 2017 financial data contained in USAS and our internal accounting system, if applicable, was adjusted and the balances accurately reflect our consolidated university system's financial position.

_____ Statement of Net Position (SNP).

_____ Statement of Revenues, Expenses and Changes in Net Position (SRECNP).

Note: Paid on behalf payroll-related costs (retirement, insurance and unemployment) and the related additional appropriated revenues are included in the SRECNP but are excluded from USAS.

I also certify that our USAS balances conform to the following:

_____ System clearing GL 9999 account equals zero at the D23 fund level.

_____ All SNA line items reconcile at the GL account level.

_____ Net position is allocated to unrestricted (GL 2950).

_____ Due from/due to other funds and other agencies were entered with a single AGL XXX79990 (where XXX is the system number).

_____ Federal grant pass-throughs, state grant pass-throughs and transfers were entered with a single AGL XXX79990 (where XXX is the system number).

_____ All SRECNP items reconcile to the GAAP source/object level. The correct comptroller object codes were used to ensure accurate D08 government-wide roll-ups.

_____ Legislative appropriations asset balance (GL 9000) matches the total balance as calculated on the GR reconciliation of the system's component universities.

_____ Legislative appropriations (original and additional) revenues match the total balances as calculated on the GR reconciliation of the system's component universities.

_____ Ending net position is the same on the SNP and SRECNP.

_____ There are not any "Back Out NA" on the SRECNP.

_____ The USAS IT file is cleared of all AFR USAS batches.

_____ Pension-related activity will: Tie to USAS Not Tie to USAS

—OR—

2 _____ This reconciliation was not completed; therefore, I understand the consolidated university system is not in compliance with the Comptroller's reporting requirements and may be referred to the State Auditor's Office.

II. Required Signature

Sign, date and submit the completed form to the Comptroller of Public Accounts, Financial Reporting section of the Fiscal Management Division by either:

- Scanning the document (with original signatures) and sending the scan as an attachment in an email sent to: frs@cpa.texas.gov

–OR–

- Mailing (or delivering) the original signed form to:
111 E. 17th Street, LBJ Building, Room 901, Attn. FRS, Austin, TX 78774-1440

Signature

Date

Printed Name

Title, Phone Number and Email Address

AFR Contact Person, Phone Number and Email Address

USAS Contact Person, Phone Number and Email Address

Federal Contact Person, Phone Number and Email Address