



# Benefits Proportional by Fund

General Appropriations Act, Article IX  
Sections 6.08, 8.02 (d), 83rd Legislature,  
Regular Session; Sections 51.009 (a) and  
(c), Education Code





# Proportionality

- The GAA requires that payment for benefits be proportional to an agency's funding
- Adjustment must be made when it is determined that GR has paid more than its share
- All funds appropriated from the State Treasury are included in the assessment with the exception of federal and trust funds





# Exemption

- Single funded agencies are not required to complete the proportionate benefits calculation
- Agencies must submit a letter by **Nov. 19** confirming this status to CPA and SAO





# Compliance

- Agencies and institutions with multiple appropriated funds or federal receipts must complete the *Benefits Proportional by Fund Report* and submit it to CPA and SAO by Nov 19<sup>th</sup> each year.
- Any required benefit adjustments must be completed by Nov 19<sup>th</sup> each year .
- The SAO conducts a biennial review of agency and institution compliance with the requirements.





# Comptroller's Role

- Assist agencies
- Verify information
- Oversight agency coordination
- Reduce appropriations

