



Section VII – Accounting Transfer Codes

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Accounting Transfer Codes – Introduction

Since September 1, 1978, Accounting Transfer Codes have been used to record the movement of cash between funds and accounts. This includes the direct allocation and transfer of dollars either between funds and accounts or within funds and accounts.

Unless otherwise noted in the detail section, adjustments will be made by reversing the original entry. The adjusting voucher must reference the original voucher number.



Numerical Listing of Accounting Transfer Codes

Allocations from Fund 0001 (Motor Fuels Tax)

Codes	To...
7912/3902	Comptroller's Operating Fund Account (0062) – <i>Abolished</i>
7912/3902	General Revenue Fund (0001) (Unappropriated, Enforcement)
7919/3901	General Revenue Fund (0001) (Unappropriated, Undyed Diesel)
7919/3901	Available School Fund (0002)
7919/3901	State Highway Fund (0006)
7919/3901	County and Road District Highway Fund (0057)

Allocations from Fund 0001 (Refund Filing Fees)

Codes	To...
7923/3903	Comptroller's Operating Fund Account (0062) – <i>Abolished</i>
7923/3903	General Revenue Fund (0001) (Unappropriated)

Allocations from Fund 0001 (Mixed Beverage Tax)

Codes	To...
3915/3905	General Revenue Fund (0001) (Unappropriated)

Allocations from Fund 0001 (Dedicated Receipts – Enforcement)

Codes	To...
7911/3911	Available School Fund (0002) – <i>Inactive</i>
7911/3911	GR Account – Foundation School (0193)
7916/3916	Farm to Market Road Fund (0189) – <i>Inactive</i>
7917/3917	Teacher Retirement System Trust Account (0960)
7917/3917	Retired School Employee Group Insurance Trust Fund (0989)
7917/3917	GR Account – Excess Benefit Arrangement, TRS (5031)
7918/3918	Optional Teacher Retirement Program Trust Account (0001) – <i>Inactive</i>

Transfers from Fund 0001

Codes	For...
7913/3913	Children Assistance Programs – <i>Inactive</i>
7914/3914	Medical Assistance Programs – <i>Inactive</i>

Allocations from Fund 0001 (Cigarette Tax)

Codes	To...
7920/3920	General Revenue Fund (0001) – <i>Abolished</i>
7921/3921	Foundation School Fund (0193) – <i>Abolished</i>
7921/3921	State Parks Fund Account (0064) – <i>Inactive</i>
7921/3921	Texas Recreation and Parks Fund Account (0467) – <i>Inactive</i>
7921/3921	Treasury Fiscal Agency Fund Account (0100) – <i>Abolished</i>

Transfer from GR Account – Lottery 5025 (Education Veterans)

Codes	To...
7922/3922	Unobligated General Revenue Fund (0001) – <i>Deleted</i>
7922/3922	GR Account – Foundation School (0193)
7922/3922	GR Account – Lottery (Operating) (5025) – <i>Inactive</i>
7922/3922	Fund for Veterans Assistance (0368)

Allocations from Fund 0001 (Sporting Goods Tax)

Codes	To...
7924/3924	GR Account – State Parks (0064)
7924/3924	GR Account – Texas Recreation and Parks (0467)
7924/3924	GR Account – Historic Site (5139)
7924/3924	GR Account – Parks and Wildlife Conservation and Capital (5004)
7924/3924	GR Account – Large County & Municipality Recreation and Parks (5150)

Allocations from Fund 0001 (Dedicated Receipts – Enforcement)

Codes	For...
7925/3925	Comptroller's Operating Fund Account (0062) – <i>Abolished</i>
7925/3925	Cigarette Tax Enforcement – <i>Inactive</i>
7925/3925	Cigarette Stamp Purchases – <i>Inactive</i>
7925/3925	Crude Oil Enforcement – <i>Inactive</i>
7928/3928	Natural Gas Enforcement – <i>Inactive</i>

Clearance from City, County, MTA and SPD Sales Tax Trust Account 0882 (Sales Tax Service Fees)

Codes	To
3930/3106	General Revenue Fund (0001) (Unappropriated, City Sales Tax)
3931/3108	General Revenue Fund (0001) (Unappropriated, County Sales Tax)
3932/3107	General Revenue Fund (0001) (Unappropriated, MTA Sales Tax)
3933/3109	General Revenue Fund (0001) (Unappropriated, SPD Sales Tax)

Transfers from Fund 0001 (Motor Fuel Related)

Codes	For...
7931/3931	Gas and Alcohol Mixture Credits – <i>Repealed and Reassigned</i>
7933/3933	1/10th Motor Vehicle Sales Tax to Fund 0006 – <i>Repealed and Reassigned</i>
7934/3934	1/8th Additional to Fund 0006 – <i>Repealed</i>

Allocations from Fund 0001 (Liquor Act Enforcement)

Codes	To...
7935/3936	General Revenue Fund (0001) – <i>Deleted</i>

Transfers from Fund 0001 and Property Tax Relief Fund 0304

Codes	To...
7937/3937	Baylor College of Medicine – <i>Expired</i>
7937/3937	Baylor College of Dentistry – <i>Expired</i>
7938/3938	Public Junior Colleges – <i>Expired</i>
7941/3941	GR Account – Foundation School (0193)

Other Transfers from Fund 0001

Codes	To...
7940/3940	GR Account-Hotel Occupancy Tax for Economic Development (5003)
7942/3942	Water Development Bond Interest and Sinking Fund (0352) – <i>Inactive</i>

Allocations from Fund 0001 (O.A.S.I./Retirement)

Codes	To...
7943/3943	Comptroller's Operating Fund Account (0062) – <i>Abolished</i>
7943/3943	Welfare Administration Operating Fund Account (0166) – <i>Abolished</i>
7943/3943	TEA Operating Fund Account (0112) – <i>Abolished</i>
7943/3943	Other Operating Fund Accounts – <i>Abolished</i>

Tax Allocations from Fund 0001

Codes	To...
7944/3944	Comptroller's Operating Fund Account (0062) (City Sales Tax) – <i>Abolished</i>
7945/3945	Comptroller's Operating Fund Account (0062) (MTA Tax) – <i>Abolished</i>
7946/3946	Comptroller's Operating Fund Account (0062) (County Sales Tax) – <i>Abolished</i>

State Office of Risk Management Assessments

Codes	To...
7947/3947	General Revenue Fund (0001) (Appropriated)

Allocation from Fund 0001 (Simulcast Pari-mutuel)

Codes	To...
7948/3948	General Revenue Fund (0001) (Alcohol and Drug Abuse)

Allocations from Fund 0001 and Special Funds (Child Care Services)

Codes	To...
7949/3949	School Child Care Services Fund Account (0659) – <i>Abolished</i>

Allocations from Special Funds – U.B.

Codes	To...
7951/3950	General Revenue Fund (0001) or Other Funds, as directed

Transfers of Disproportionate Share Funds

Codes	To...
7952/3952	General Revenue Fund (0001) (Unappropriated)

Statewide Cost Allocation Plan Reimbursements

Codes	To...
7953/3953	General Revenue Fund (0001) (Unappropriated)

Allocations from Fund 0001 (Unclaimed Motorboat and Other Fuels Tax Refunds)

Codes	To...
7954/3954	Available School Fund (0002) (Motorboat) – <i>Inactive</i>
7954/3959	General Revenue Fund (0001) (Motorboat)
7954/3960	General Revenue Fund (0001) (Other Fuels)

Allocations from Available School Fund 0002

Codes	To...
7955/3955	State Institutional Materials Fund (0003)

Excess Priority Allocations from Fund 0001 (Unappropriated)

Codes	To...
7956/3958	General Revenue Fund (0001)
7957/3957	GR Account – Foundation School (0193)

Transfers From Permanent Education Funds

Codes	To...
7960/3910	Available Education Funds

STS (TEX-AN) Transfers

Codes	To...
7961/3961	General Revenue Fund 0001

Capitol Complex Transfers

Codes	To...
7962/3962	General Revenue Fund 0001

Transfers from GR Account – Lottery 5025 (Other)

Codes	To...
7963/3963	GR Account – State Owned Multicategorical Teaching Hospital (5049)
7963/3963	General Revenue Fund (0001) for Appropriations for Health and Human Services
7963/3963	General Revenue Fund (0001) (Unappropriated)
7963/3963	Fund for Veterans Assistance (0368)

Master Lease Transfers

Codes	For...
7964/3964	Disbursements/Receipts

Other Cash Transfers

Codes	For...
7965/3965	Between Funds or Accounts In/Out – Medicaid Only
7968/3968	Other – Between Funds or Accounts for Agencies 324 and 530 – <i>Inactivated and Reassigned</i>
7972/3972	Other – Between Funds or Accounts
7973/3973	Other – Within a Fund or Account, Between Agencies

Allocations for Coin Machine Enforcement

Codes	For...
7966/3966	General Revenue Fund (0001) (Unappropriated) – <i>Inactive</i>

Earned Federal Fund Revenue Transfers

Codes	For...
3967/3967	Unappropriated to Appropriated

Operating Transfers

Codes	For...
7968/3968	Within Agency, Fund or Account and Fiscal Year
7969/3969	In and Out – From General Revenue, Agency 902

Revenue and Expenditure Adjustments

Codes	For...
7970/3970	Within an Agency, Fund or Account and Fiscal Year

Federal Pass-Through Revenue/Expenditure (Interagency, Non-Operating)

Codes	For...
7971/3971	General, Budgeted
3971/3971	General, Non-Budgeted – <i>Inactive</i>
3971/3574	Disproportionate Share Federal Funds Only, Non-Budgeted – <i>Inactive</i>

Unexpended Cash Balance Forward

Codes	For...
3974/3974	Federal Funds
3975/3975	Other Funds
3976/3976	Earned Federal Funds
7986/3986	Operating Transfers

Medicaid ICF/MR

Codes	For...
7977/3977	Medicaid ICF/MR – Federal Portion – <i>Inactive</i>
7978/3978	Medicaid ICF/MR – State Portion – <i>Deleted and Reassigned</i>

Federal Pass-Through Revenue/Expenditure (Interagency, Operating)

Codes	For...
7978/3978	General Budgeted
3978/3978	General, Non-Budgeted – <i>Inactive</i>
3978/3574	Disproportionate Share Federal Funds Only, Non-Budgeted – <i>Inactive</i>

Other Transfers (Service/Operating)

Codes	To...
7979/3979	General Revenue Fund (0001) – <i>Inactive</i>
7980/3980	Operating Accounts In/Out
7981/3981	Central Services Accounts In/Out – <i>Deleted and Reassigned</i>

Transfer from Emergency Service Fee on Wireless Telecommunications Trust Fund (0875)

Codes	To...
7981/3981	GR Account – 9-1-1 Service Fees (5050)

Allocations from Federal Grants

Codes	For...
7982/3982	O.A.S.I./Retirement/Benefits – <i>Inactive</i>
7982/7983	O.A.S.I./Retirement/Benefits – Contra Account – <i>Inactive</i>

Unappropriated Agency Receipts

Codes	For...
3983/3983	Swept by Comptroller

Unemployment Compensation Benefit Transfers – Special Funds/Accounts

Codes	To...
7984/7984	General Revenue Fund (0001) (Unappropriated)
7984/7984	GR Account – Unemployment Compensation Special Administration (0165)

Workers Compensation Payment Reimbursements – Special Funds/Accounts

Codes	To...
7985/3985	General Revenue Fund (0001) (Unappropriated) – <i>Inactive</i>

Revolving Account Transfers

Codes	To...
7987/3987	Workers Compensation Revolving Account In/Out – <i>Inactive</i>
7988/3988	Unemployment Compensation Revolving Account In/Out – <i>Inactive</i>

Fund 0001 Transfer to Trust (Death Benefits)

Codes	To...
7989/3989	S.E.R.S. State Trust Account (0955) – <i>Inactive</i>

Transfers Into General Revenue Fund 0001

Codes	For...
7990/3990	Attorney General Operating Costs – <i>Inactive</i>

Residual Equity Transfers

Codes	For...
7991/3991	In and Out – Cash and Non-Cash
7997/3997	In and Out – Non-Cash – <i>Inactive</i>

Clearances and Transfers – General

Codes	From...
3992/3992	Trust or Suspense
7993/3993	USAS Initial Load Transfers – <i>Inactive</i>
7994/3994	FACTS Consolidated Report Transfers – <i>Inactive</i>
3995/3995	Shared Fund Transfers – <i>Inactive</i>

Direct Deposit

Codes	From...
7996/3996	Direct Deposit Transfer

Balance Sheet Offset

Codes	From...
3998/3998	General Revenue (Non-Controlling Agencies) (Non-Cash), Legislative Appropriations

Cash Flow Transfers

Codes	To...
3999/3999	General Revenue



Accounting Transfer Codes – Detailed Descriptions

Allocations from Fund 0001 (Motor Fuels Tax)

Codes	To...
7912/3902	Comptroller's Operating Fund Account (0062) – <i>Abolished</i>
7912/3902	*General Revenue Fund (0001) (Unappropriated, Enforcement)
7919/3901	General revenue Fund (0001) (Unappropriated, Undyed Diesel)
7919/3901	Available School Fund (0002)
7919/3901	State Highway Fund (0006)
7919/3901	County and Road District Highway Fund (0057)
Authority	TEX. TAX CODE ANN. §§ 162.501, 162.503, 162.504, 162.505
Purpose	To record the quarterly transfer of dedicated fuels tax receipts from General Revenue Fund (0001) to the funds identified above.
	*The 7912/3902 transfer of the portion of fuels tax receipts from General Revenue Fund (0001) to unappropriated General Revenue (0001) represents the statutory percent for enforcement. (Formerly deposited to the Comptroller's Operating Fund Account (0062), abolished per § 403.094, Government Code, effective 8-31-95.)
Note	Amended by H.B. 2458, 78th Leg., R.S.
Revised	9-1-07

Allocations from Fund 0001 (Refund Filing Fees)

Codes	To...
7923/3903	Comptroller's Operating Fund Account (0062) – <i>Abolished</i>
7923/3903	General Revenue Fund (0001) (Unappropriated)
Authority	TEX. TAX CODE ANN. §§ 153.122, 153.225
Purpose	To record the transfer of refund filing fees from General Revenue Fund (0001) to unappropriated General Revenue (0001). (Formerly deposited to the Comptroller's Operating Fund Account (0062), abolished per § 403.094, Government Code, effective 8-31-95.)
Revised	9-1-95

Allocations from Fund 0001 (Mixed Beverage Tax)

Codes	To...
3915/3905	General Revenue Fund (0001) (Unappropriated)
Authority	TEX. ALCO. BEV. CODE ANN. § 205.02; TEX. TAX CODE ANN. §§ 183.023, 183.051
Purpose	To record the transfer of Mixed Beverage Tax receipts from the General Revenue Fund (0001) to unappropriated General Revenue (0001). (Formerly to the Mixed Beverage Tax Clearance Fund Account (0068), abolished per § 403.094, Government Code, effective 8-31-95.)
Revised	9-1-03

Allocations from Fund 0001 (Dedicated Receipts)

Codes	To...
7911/3911	*Available School Fund (0002) – <i>Inactive</i>
7911/3911	GR Account – Foundation School (0193)
7916/3916	****Farm to Market Road Fund (0189) – <i>Inactive</i>
7917/3917	Teacher Retirement System Trust Account (0960)
7917/3917	Retired School Employee Group Insurance Trust Fund (0989)
7917/3917	**GR Account – Excess Benefit Arrangement, TRS (5031)
7918/3918	***Optional Teacher Retirement Program Trust Account (0001) – <i>Inactive</i>
Authority	TEX. GOV'T CODE ANN. § 403.093
Purpose	To record the transfer of General Revenue Fund (0001) dedicated receipts to the funds or accounts identified above.
Note	<p>****The allocation to the Farm to Market Road Fund (R/C 3916) was not made in FY 1987 per H.B. 79, 69th Leg., 3rd C.S.</p> <p>*Effective 9-1-84, occupation taxes deposited to the Available School Fund (0002) to be deposited to GR Account – Foundation School (0193) per H.B. 72, 68th Leg., 2nd C.S. The allocation of occupation taxes using this object code represents the 25% required by art. VII § 3, Texas Constitution. Inactivated 9-1-95 under funds consolidation, statutory allocation no longer required to fund 0002. Effective 9-1-93, Liquor, Beer, Wine and Malt Liquor taxes will be allocated 5/24ths to the Available School Fund (0002) and 1/24th to GR Account – Foundation School (0193). Change based on H.B. 122, 68th Leg., 2nd C.S. containing latest enactment date. (These taxes formerly allocated under H.B. 72, 68th Leg., R.S.)</p> <p>**Added by H.B. 2644, 75th Leg., R.S.</p> <p>***As of 9-1-89, the allocation will be made from General Revenue Fund (0001) to General Revenue (0001), ORP account. (Previously to Optional Retirement Fund (0963).)</p>
Revised	9-1-97

Transfers from Fund 0001

Codes	For...
7913/3913	Children Assistance Programs – <i>Inactive</i>
7914/3914	Medical Assistance Programs – <i>Inactive</i>
Authority	General Appropriations Act
Purpose	To record transfer of GR Fund (0001) receipts to DSHS for children and medical assistance.

Allocations from Fund 0001 (Cigarette Tax)

Codes	To...
7920/3920	General Revenue Fund (0001) – <i>Abolished</i>
7921/3921	Foundation School Fund (0193) – <i>Abolished</i>
7921/3921	*State Parks Fund Account (0064) – <i>Inactive</i>
7921/3921	*Texas Recreation and Parks Fund Account (0467) – <i>Inactive</i>
7921/3921	Treasury Fiscal Agency Fund Account (0100) – <i>Abolished</i>
Note	*Transfers to funds 0064 and 0467 no longer in effect as of 9-1-93 per H.B. 706, 73rd Leg., R.S. (See transfer codes 7924/3924). This allocation abolished pursuant to § 403.094, Government Code, effective 8-31-95.

Transfer from GR Account – Lottery 5025 (Education Veterans)

Codes	To...
7922/3922	Unobligated General Revenue Fund (0001) – <i>Deleted</i>
7922/3922	GR Account – Foundation School (0193)
7922/3922	GR Account – Lottery (Operating) (5025) – <i>Inactive</i>
7922/3922	Fund for Veterans Assistance (0368)
Authority	TEX. GOV'T CODE ANN. § 466.355
Purpose	To record the transfer of revenue from the state lottery account to GR Account – Foundation School. The Texas Lottery Commission will make monthly computations of amounts to be transferred.
Note	The transfers are required to be made by the 15th day of each month. Commission created by H.B. 1587, 73rd Leg., R.S. The portion previously transferred to unobligated General Revenue was redirected to the Foundation School Account by H.B. 4, 75th Leg., R.S. Transfers to the commission's operating account will be made using object codes 3968/7968, effective 9-1-99. Amended by S.B. 1655, 81st Leg., R.S.
Issued	6-22-92
Revised	6-19-09

Allocations from Fund 0001 (Sporting Goods Tax)

Codes	To...
7924/3924	GR Account – State Parks (0064)
7924/3924	GR Account – Texas Recreation and Parks (0467)
7924/3924	GR Account – Historic Site (5139)
7924/3924	GR Account – Parks and Wildlife Conservation and Capital (5004)
7924/3924	GR Account – Large County & Municipality Recreation and Parks (5150)
Authority	TEX. TAX CODE § 151.801(c),(c-1); TEX. PARKS & WILD. CODE ANN. § 11.043; General Appropriations Act
Purpose	To record allocation of sales taxes imposed on the sale, storage or use of sporting goods to the identified accounts, as appropriated. Accounts rededicated by H.B. 3050, 74th Leg., R.S.
Note	Allocation amended by H.B. 12, 80th Leg., R.S., Amended to add GR Account 5150 created by H.B. 3391, 81st Leg., R.S. 94% is allocated to Parks & Wildlife and deposited to specific funds in the following order: 0064, 0467, 5150 then 5004. The remaining 6% is allocated to the Texas Historical Comm. for deposit to 5139.
Issued	9-1-93
Revised	9-1-09

Allocations from Fund 0001 (Dedicated Receipts – Enforcement)

Codes	For...
7925/3925	Comptroller's Operating Fund Account (0062) – <i>Abolished</i>
7925/3925	Cigarette Tax Enforcement – <i>Inactive</i>
7925/3925	Cigarette Stamp Purchases – <i>Inactive</i>
7925/3925	Crude Oil Enforcement – <i>Inactive</i>
7928/3928	Natural Gas Enforcement – <i>Inactive</i>
Note	Formerly to record the transfer of dedicated receipts deposited in General Revenue Fund (0001) to unappropriated General Revenue (0001) and Comptroller's Operating Fund Account (0062). Dedications and account abolished per § 403.094, Government Code, effective 8-31-95.

Clearance from City, County, MTA and SPD Sales Tax Trust Account 0882 (Sales Tax Service Fees)

Codes	To...
3930/3106	General Revenue Fund (0001) (Unappropriated, City Sales Tax)
3931/3108	General Revenue Fund (0001) (Unappropriated, County Sales Tax)
3932/3107	General Revenue Fund (0001) (Unappropriated, MTA Sales Tax)
3933/3109	General Revenue Fund (0001) (Unappropriated, SPD Sales Tax)
Authority	TEX. TAX CODE ANN. §§ 321.503, 322.303, 323.503; TEX. TRANSP. CODE ANN. §§ 451.404, 453.401
Purpose	Used by the Comptroller – State Fiscal, Agency 902, to clear fees for administrative services equal to 2 percent of the tax collections made in those areas that impose a city sales tax, county sales tax, metropolitan transit tax or special purpose district tax from the Sales Tax Trust Fund (0882) to the General Revenue Fund (0001).
Note	Cleared from trust fund 0882 and deposited to GR 0001 using revenue codes 3106, 3107, 3108 and 3109. See Section IX, Revenue Codes, for details.
Issued	9-1-96

Transfers from Fund 0001 (Motor Fuel Related)

Codes	For...
7931/3931	Gas And Alcohol Mixture Credits – <i>Repealed and Reassigned</i>
7933/3933	*1/10th of Motor Vehicle Sales Tax to fund 0006 – <i>Repealed and Reassigned</i>
7934/3934	*1/8th Additional to Fund 0006 – <i>Repealed</i>
Note	Reference S.B. 14, 67th Leg., 1st C.S.; S.B. 27, 68th Leg., 2nd C.S.; S.B. 29, 69th Leg., 3rd C.S. deleted the reimbursement credit transfer effective 10-16-86. *Allocation suspended by H.B. 79, 69th Leg., 3rd C.S. for the period 2-1-87 thru 8-31-87. Repealed by H.B. 62, 70th Leg., 2nd C.S.

Allocations from Fund 0001 (Liquor Act Enforcement)

Codes	To..
7935/3936	General Revenue Fund (0001) – <i>Deleted</i>
Note	Originally to record the transfer of dedicated receipts from liquor, beer, wine and malt liquor taxes deposited in General Revenue Fund (0001) to the Alcoholic Beverage Commission in General Revenue Fund (0001) for enforcement. No longer required, effective 9-1-93 appropriations made directly from General Revenue Fund (0001).

Transfers from Fund 0001* and Property Tax Relief Fund 0304**

Codes	To...
7937/3937	Baylor College of Medicine – <i>Expired</i>
7937/3937	Baylor College of Dentistry – <i>Expired</i>
7938/3938	Public Junior Colleges – <i>Expired</i>
7941/3941	GR Account – Foundation School (0193)
Authority	*TEX. GOV'T CODE ANN. § 403.093 ; **TEX. GOV'T CODE ANN. § 403.109
Purpose	*To record the transfer of revenues from the General Revenue Fund (0001) to the Foundation School Account (0193) to satisfy monthly requirements of the Foundation School Program if the allocations of occupation taxes per art. VII § 3 Texas Constitution (R/C 3911 and 3957) are insufficient to meet the monthly distribution needs of the fund. **To record the transfer of money from the Property Tax Relief Fund (0304) to the Foundation School Account (0193) to be used to reduce the maintenance and operations tax rates and to increase the level of equalization of district enrichment tax efforts.
Note	Transfer of monies from General Revenue Fund (0001) to Medical and Dental College Reimbursement Fund (0533) and Public Junior College Reimbursement Fund (0534) as provided by S. B. 27, 68th Leg., 2nd C. S. was for 9-1-84 to 9-1-85 only.
Revised	9-1-07

Other Transfers from Fund 0001

Codes	To...
7940/3940	GR Account-Hotel Occupancy Tax for Economic Development (5003)
7942/3942	*Water Development Bond Interest and Sinking Fund (0352) – <i>Inactive</i>
Authority	TEX. TAX CODE ANN. § 156.251(d), TEX. GOV'T CODE ANN. § 403.095
Purpose	To record the transfer of dedicated revenue (at a rate of 1/2 of 1 percent) from the hotel occupancy tax deposited in the General Revenue Fund (0001) to GR Account – Hotel Occupancy Tax for Economic Development (5003) for the Governor's Office, for media advertising and marketing activities designed to increase tourism. (H.B. 61, S.B. 6, 70th Leg., 2nd C.S.) Account rededicated in H.B. 3050, 74th Leg., R.S.
Note	S.B. 932, 75th Leg., R.S. abolished the Department of Commerce and created the Department of Economic Development. Department of Economic Development repealed and duties transferred to the Economic Development and Tourism Office in the Governor's Office by S.B. 275, 78th Leg., R.S., effective 9-1-2003. *Formerly to record the transfer of revenues from the General Revenue Fund (0001) to the Water Development Bond Interest and Sinking Fund (0352) for Water Development Bond requirements.
Issued	9-1-87
Revised	9-1-03

Allocations from Fund 0001 (O.A.S.I./Retirement)

Codes	To...
7943/3943	Comptroller's Operating Fund Account (0062) – <i>Abolished</i>
7943/3943	Welfare Administration Operating Fund Account (0166) – <i>Abolished</i>
7943/3943	TEA Operating Fund Account (0112) – <i>Abolished</i>
7943/3943	Other Operating Fund Accounts – <i>Abolished</i>
Note	Formerly to record the transfer of revenue deposited in the General Revenue Fund (0001) to applicable operating accounts for employee matching (i.e., O.A.S.I. and Retirement). These accounts abolished pursuant to § 403.094, Government Code, effective 8-31-95.

Tax Allocations from Fund 0001

Codes	To..
7944/3944	Comptroller's Operating Fund Account (0062) (City Sales Tax)– <i>Abolished</i>
7945/3945	Comptroller's Operating Fund Account (0062) (MTA Tax) – <i>Abolished</i>
7946/3946	Comptroller's Operating Fund Account (0062) (County Sales Tax) – <i>Abolished</i>
Note	Formerly to record the transfer of 2 percent service fees under TEX. TAX CODE ANN. §§ 321.503, 322.303 for city sales tax, MTA tax and county sales tax deposited in the General Revenue Fund (0001) to the Comptroller's Operating Fund Account (0062), abolished per § 403.094, Government Code, effective 8-31-95. See now Revenue Codes 3106, 3107 and 3108.

State Office of Risk Management Assessments

Codes	To..
7947/3947	General Revenue Fund (0001) (Appropriated)
Authority	TEX. LAB. CODE ANN. § 412.013
Purpose	To record the movement of revenues and expenditures associated with allocating the payment of workers' compensation costs among covered agencies based on the claims experience of each agency, the current and projected size of each agency's payroll, the related costs incurred in administering claims and other factors determined to be relevant. These transactions will be recorded as cash transfers for cash reporting purposes.
Issued	9-1-01

Allocation from Fund 0001 (Simulcast Pari-mutuel)

Codes	To..
7948/3948	General Revenue Fund (0001) (Alcohol and Drug Abuse)
Authority	TEX. REV. CIV. STAT. ANN. art. 179e § 6.091(a)
Purpose	To record the transfer of .25 percent of the amounts as provided by art. 179e, §§ 6.08(c) and 6.09(b) from each simulcast pari-mutuel pool to the Texas Commission on Alcohol and Drug Abuse for the prevention of problem gambling.
Issued	12-4-92

Allocations from Fund 0001 and Special Funds (Child Care Services)

Codes	To..
7949/3949	School Child Care Services Fund Account (0659) – Abolished
Note	Formerly for Comptroller transfer of 50 percent under TEX. EDUC. CODE ANN. § 21.928 of determined amount of employer contributions the state would have paid on amounts excluded from compensation paid to persons by state warrants subject to employee tax under FICA for dependent care assistance expenses under Sections 125, 129, Internal Revenue Code 1986. Dedication abolished pursuant to § 403.094, Government Code, effective 8-31-95.

Allocations from Special Funds – U.B.

Codes	To..
7951/3950	General Revenue Fund (0001) or Other Funds, as directed
Authority	TEX. GOV'T CODE ANN. § 403.011
Purpose	To record the transfer of U.B. (unexpended balances) from special funds into the General Revenue Fund (0001) or other funds, as directed. The transfers are made as indicated in appropriate directives governing each special fund.
Note	This code should not be used for allocations made between dedicated General Revenue Accounts and the General Revenue Fund (0001).

Transfers of Disproportionate Share Funds

Codes	To..
7952/3952	General Revenue Fund (0001) (Unappropriated)
Authority	TEX. HUM. RES. CODE ANN. § 32.031; TEX. HEALTH & SAFETY CODE ANN. ch. 61
Purpose	To transfer monies remaining in the General Revenue account to unappropriated General Revenue after all payments for the Medicaid Disproportionate Share Program have been made to state and non-state hospitals.
Note	This program was transferred from the Texas Department of Human Services, Agency 324, to the Texas Department of Health, Agency 501, by H.B. 7, 72nd Leg., 1st C.S., effective 9-1-93. The program currently is operated by the Department of State Health Services, Agency 537, per H.B. 2292, 78th Leg., R.S., effective 9-1-04.
Issued	9-1-93
Revised	2-1-04

Statewide Cost Allocation Plan Reimbursements

Codes	To..
7953/3953	General Revenue Fund (0001) (Unappropriated)
Authority	TEX. GOV'T CODE ANN. § 2106.006
Purpose	To record the movement of revenues and expenditures associated with money received by an agency for reimbursable indirect costs to the extent that the direct costs are statewide allocated costs for which the agency is billed under Section 2106.002(b). These transactions will be recorded as cash transfers for cash reporting purposes.

Allocations from Fund 0001 (Unclaimed Motorboat and Other Fuels Tax Refunds)

Codes	To...
7954/3954	Available School Fund (0002) (Motorboat) – <i>Inactive</i>
7954/3959	General Revenue Fund (0001) (Motorboat)
7954/3960	General Revenue Fund (0001) (Other Fuels)
Authority	TEX. TAX CODE ANN. §§ 162.502, 162.5025
Purpose	To record the transfer of dedicated revenues from unclaimed motorboat fuels tax refunds of which 75% is deposited to General Revenue Fund (0001) for Parks and Wildlife and 25% to unappropriated General Revenue (7954/3959). Also used to record the transfer of dedicated revenues from other unclaimed off-road fuels tax refunds to unappropriated General Revenue (7954/3960).
Note	Amended by H.B. 11, 72nd Leg., 1st C.S. Formerly allocated motorboat refunds only to Available School Fund (0002) and GR Account – Game, Fish, and Water Safety (0009). H.B. 11 redirected the Account (0009) portion to the General Revenue Fund (0001) and added other unclaimed off-road fuels tax refunds to the allocation directed to the General Revenue Fund (0001). The allocation to Fund (0002) abolished pursuant to § 403.094, Government Code effective 8-31-95. Amended by H.B. 2458, 78th Leg., R.S.
Revised	9-1-03

Allocations from Available School Fund 0002

Codes	To...
7955/3955	State Institutional Materials Fund (0003)
Authority	TEX. GOV'T CODE ANN. § 403.011
Purpose	To record the transfer of monies in the Available School Fund (0002) to the Institutional Materials Fund (0003) to provide free textbooks for the use of children attending public free schools.

Excess Priority Allocations from Fund 0001 (Unappropriated)

Codes	To...
7956/3958	General Revenue Fund (0001)
7957/3957	GR Account – Foundation School (0193)
Authority	TEX. GOV'T CODE ANN. § 403.093
Purpose	To record the transfer of excess dedicated funds available in the General Revenue Fund (0001) after required distribution and subsequent priority allocations to: <ul style="list-style-type: none"> • Farm to Market Road Fund (0189) – <i>Inactive</i> • Teacher Retirement Systems Trust Account (0960) • Optional Teacher Retirement Program Trust Account (0001) <p>These excess funds are allocated to the Foundation School Account (0193) from September 1 thru May 30 of each calendar year and represent additional transfers from the 75% portion of occupation taxes per art. VII § 3, Texas Constitution if the distribution under R/C 3911 is insufficient to make the required monthly distribution. The balance of the excess funds are transferred to the appropriate General Revenue Fund (0001) account.</p>

Transfers from Permanent Education Funds

Codes	To...
7960/3910	Available Education Funds
Authority	TEX. CONST. art. III §§ 5, 18
Purpose	To record the distributions made from the total return on all investment assets of the Permanent School Fund to the Available School Fund by the Texas Education Agency and from the Permanent University Fund to the Available University Fund by the University of Texas.
Issued	9-1-03

STS (TEX-AN) Transfers

Codes	To...
7961/3961	General Revenue Fund 0001
Authority	TEX. GOV'T CODE ANN. § 403.011, Ch. 2170
Purpose	To record the transfer from funds and accounts to the General Revenue Fund (0001) for the payment of statewide TEX-AN telecommunications system services by the Department of Information Resources. These codes include payments for Federal Telephone Service (FTS), General Service Administration (GSA) and WATS lines. The department shall set and charge a fee to each entity that receives services provided under this chapter in an amount sufficient to cover the direct and indirect costs of providing the service. Revenue collected may be appropriated to the department for: (1) developing statewide information resources technology policies and planning under Chapters 2054 and 2059; and (2) providing shared information resources technology services and network security services.
Note	Accounting Transfer Code 3961 will be used only by the Department of Information Resources (formerly the General Services Commission, Agency 303) to record the payment received. Code 7961 will be used by the paying agency to record the expenditure. Program transferred by S.B. 311, 77th Leg., R.S. No adjustments needed; they will be made on subsequent billings. Amended by S.B.1, 82nd Leg., 1st C.S., effective 9-28-11.
Issued	9-1-11

Capitol Complex Transfers

Codes	To...
7962/3962	General Revenue Fund 0001
Authority	TEX. GOV'T CODE ANN. § 403.011, Ch. 2170
Purpose	To record the transfer from funds and accounts to the General Revenue Fund (0001) for the payment of statewide TEX-AN telecommunications system services by the Department of Information Resources. These codes include payments for Federal Telephone Service (FTS), General Service Administration (GSA) and WATS lines. The department shall set and charge a fee to each entity that receives services provided under this chapter in an amount sufficient to cover the direct and indirect costs of providing the service. Revenue collected may be appropriated to the department for: (1) developing statewide information resources technology policies and planning under Chapters 2054 and 2059; and (2) providing shared information resources technology services and network security services.
Note	State agencies in and around the area of Austin, Texas are the only entities within the Capitol Complex Telephone (CCTS) System which may use this code. State agencies outside of the Austin, Texas area remit their telephone payments directly to the telephone company furnishing the service (Expenditure Codes 7503-7504). No adjustments needed; they will be made on subsequent billings. Accounting Transfer Code 3962 will be used only by the Department of Information Services (formerly the General Services Commission, Agency 303) to record the payment received. The paying agency will record their expenditures as 7962. Program transferred by S.B. 311, 77th Leg., R.S. Amended by S.B.1, 82nd Leg., 1st C.S., effective 9-28-11.
Revised	9-1-11

Transfers from GR Account – Lottery 5025 (Other)

Codes	To...
7963/3963	GR Account – State Owned Multicategorical Teaching Hospital (5049)
7963/3963	*General Revenue Fund (0001) for Appropriations for Health and Human Services
7963/3963	**General Revenue Fund (0001) (Unappropriated)
7963/3963	***Fund for Veterans Assistance (0368)
Authority	TEX. GOV'T CODE ANN. § 466.408 by H.B. 1799, 76th Leg., R.S.
Purpose	To record the transfer of unclaimed lottery prize money not to exceed \$40 million each biennium to the Department of State Health Services' account in General Revenue. The Texas Lottery Commission will compute amounts to be transferred. *Not more than \$5 million in prize money each year may be appropriated to the Health and Human Services Commission and used to support the provision of in-patient hospital services. **To record remainder to unappropriated General Revenue Fund (0001). ***Not more than \$5 million in remaining prize money less amount deposited in the fund under 7922/3922 for the game benefitting veterans shall be deposited to the Fund for Veterans Assistance each year.
Note	Allocations amended by H.B. 2292, 78th Leg., R.S. No appropriations made for Health and Human Services for the 06/07 biennium. Allocation amended by S.B. 1655, 81st Leg., R.S.
Issued	9-7-99
Revised	6-19-09

Master Lease Transfers

Codes	For...
7964/3964	Disbursement/Receipts
Authority	TEX. GOV'T CODE ANN. § 403.011
Purpose	To record master lease equipment program lease transfers.

Other Cash Transfers

Codes	To...
7965/3965	Between Funds and Accounts In/Out – Medicaid Only
7968/3968	*Between Funds and Account – Agencies 324 and 530 – <i>Inactivated and Reassigned</i>
7972/3972	**Between Funds or Accounts
7973/3973	***Within a Fund or Account, Between Agencies
Authority	General Appropriations Act; TEX. GOV'T CODE ANN. § 403.011
Purpose	To transfer cash between funds or accounts, both within an agency and between agencies to specifically record Medicaid program dollars. **To transfer cash between funds or accounts, both within an agency and between agencies, where a more specific code is not provided. See Transfer Code 7980/3980 for Operating Fund Transfers. ***To transfer cash within a fund or account, between agencies when a more specific transfer code has not been provided.
Note	*Set up in error, not utilized.

Allocations For Coin Machine Enforcement

Codes	To...
7966/3966	General Revenue Fund (0001) (Unappropriated) – <i>Inactive</i>
Note	Previously used to record the transfer of the first \$25,000 collected each year for coin-operated amusement machine tax from dedicated General Revenue Fund (0001) to unappropriated General Revenue Fund (0001).

Earned Federal Fund Revenue Transfers

Codes	For...
7967/3967	Unappropriated to Appropriated
Authority	TEX. GOV'T CODE ANN. § 403.011
Purpose	To record the movement of earned federal funds and indirect cost recoveries from the unappropriated receiving account to an appropriated account based on amounts appropriated by the legislature.
Revised	9-1-97

Operating Transfers

Codes	For...
7968/3968	*Within Agency, Fund or Account and Fiscal Year
7969/3969	**In and Out – From General Revenue, Agency 902
Authority	TEX. GOV'T CODE ANN. § 403.011
Purpose	*To transfer cash within an agency, appropriated fund or account and fiscal year where the GAAP fund types are different for GAAP accounting. This transaction will be recorded as a cash transfer for cash reporting. **To transfer cash to and from unappropriated General Revenue by the Comptroller – State Fiscal, Agency 902. The cash is transferred to fund appropriations to other agencies' special funds or GR accounts.
Note	*See Transfer Codes 7970/3970 to record revenue and expenditure adjustments within agency, appropriated fund/account and fiscal year where GAAP fund types are the same for GAAP accounting. **This code is restricted for use by the Comptroller – State Fiscal, Agency 902.

Revenue and Expenditure Adjustments

Codes	For...
7970/3970	Within and Agency, Fund or Account and Fiscal Year
Authority	TEX. GOV'T CODE ANN. § 403.011
Purpose	To record the movement of revenues and expenditures within an agency, appropriated fund or account and fiscal year where the GAAP fund types are the same for GAAP accounting. This transaction will be recorded as a cash transfer for cash reporting.
Note	Formerly titled “Other Transfers Within a Fund or Account, Fiscal Year and Agency”. See Transfer Codes 7968/3968 to record cash transfers within an agency, appropriated fund or account and fiscal year where the GAAP fund types are different for GAAP accounting.
Revised	10-3-96

Federal Pass-Through Revenue/Expenditure (Interagency, Non-Operating)

Codes	For...
7971/3971	General Budgeted
3971/3971	*General, Non-Budgeted – <i>Inactive</i>
3971/3574	**Disproportionate Share Federal Funds Only, Non-Budgeted – <i>Inactive</i>
Authority	TEX. GOV'T CODE ANN. § 403.011
Purpose	To record the movement of federal receipts, both matched and not matched, between State agencies, which are budgeted to the agency initially receiving the funds. This transfer may be within the same fund or account or between funds or accounts. This code reflects federal pass-through activity shown as “non-operating” in the <i>Annual Financial Report (AFR)</i> . See codes 7978/3978 for activity shown as “operating” in the AFR.
Note	*To record the movement of federal receipts, both matched and not matched, between State agencies, which are not budgeted to the agency initially receiving the funds. This transfer may be within the same fund or account or between funds or accounts. See codes 3978/3978 and 3978/3574 for activity shown as “operating” in the AFR. **Receipt of non-budgeted disproportionate share funds is recorded using revenue code 3574 for purposes of separate accounting. Inactivated 7-03.
Issued	5-9-94
Revised	3-01-02

Unexpended Cash Balance Forward

Codes	For...
3974/3974	Federal Funds
3975/3975	*Other Funds
3976/3976	**Earned Federal Funds
7986/3986	***Operating Transfers
Authority	TEX. GOV'T CODE ANN. § 403.011
Purpose	To record transfer of unexpended federal funds between fiscal years within the fund or account. *To record transfer of unexpended balances forward between fiscal years within fund or account. **To record transfer of unexpended earned federal funds between fiscal years within fund/account. ***To record the transfer of unexpended balances forward between fiscal years within a fund or account where the agency initially received the dollars as an operating transfer in.
Note	Unexpended cash balance forward of other funds initially received by an agency as revenue should utilized transfer code 3975/3975.
Issued	9-1-91

Medicaid ICF/MR

Codes	For...
7977/3977	Federal Portion – <i>Inactive</i>
7978/3978	*State Portion – <i>Deleted and Reassigned</i>
Note	Formerly used to record transfers made by the Texas Department of Human Services (DHS) to the Texas Department of Mental Health and Mental Retardation (MHMR) and to the Texas Department of Health (TDH) for federal reimbursement to the General Revenue Fund for medical assistance for mentally retarded patients in MHMR's Intermediate Care Facilities and in the State hospitals. No longer utilized. *As of September 1986, the appropriation to DHS for the state portion was deleted.

Federal Pass-Through Revenue/Expenditure (Interagency, Operating)

Codes	For...
7978/3978	General Budgeted
3978/3978	*General Non-Budgeted – <i>Inactive</i>
3978/3574	*Disproportionate Share Federal Funds Only – Non-Budgeted – <i>Inactive</i>
Authority	TEX. GOV'T CODE ANN. § 403.011
Purpose	To record the movement of federal receipts, both matched and not matched, between State agencies, which are budgeted to the agency initially receiving the funds. This transfer may be within the same fund or account or between funds or accounts. This code reflects pass-through activity shown as “operating” in the <i>Annual Financial Report (AFR)</i> . See codes 7971/3971 for activity shown as “non-operating” in the AFR.
Note	*To record the movement of federal receipts, both matched and not matched between state agencies, which are not budgeted to the agency initially receiving the funds. This transfer may be with the same fund or account or between funds and accounts. Receipt of non-budgeted disproportionate code 3574 for purposes of separate accounting. See codes 3971/3971 and 3971/3574 for activity shown as “non-operating” in the AFR.
Issued	3-01-01

Other Transfers (Service/Operating)

Codes	To...
7979/3979	*General Revenue Fund (0001) – <i>Inactive</i>
7980/3980	Operating Accounts In/Out
7981/3981	**Central Services Account In/Out – <i>Deleted and Reissued</i>
Authority	General Appropriations Act
Purpose	To record the transfer from a statutory fund or account to a general operating account as provided by the General Appropriations Act. Examples are: <ul style="list-style-type: none"> • matching benefits • miscellaneous claims
Note	*Formerly to record payments for pro rata share of the costs of maintaining and operating space occupied in various State buildings. Also used to pay for services rendered by administrative and service departments of State agencies to other State agencies. **To transfer cash to the Central Services Account from noninstructional and general operating expense appropriations of a University System's component units. To transfer cash to the Central Services Account to establish revolving fund services such as motor pool and central supply for Texas Department of Mental Health and Mental Retardation components.

Transfer from Emergency Service Fee on Wireless Telecommunications Trust Fund (0875)

Codes	For...
7381/3981	GR Account – 9-1-1 Service Fees (5050)
Authority	TEX. HEALTH & SAFETY CODE ANN. § 771.0711 by H.B. 2129, 75th Leg., R.S.
Purpose	To record the transfer of the remaining balance of the collected revenues after the monthly distributions to the emergency communication districts that do not participate in the state system.
Note	New transfer code was set up to easily distinguish transfers from the Emergency Service Fee on Wireless Telecommunications Trust Fund (0875) to GR Account – 9-1-1 Service Fees (5050) in the Cash Report.
Adjustments	Adjustments will be made by total or partial reversal of the entry. The adjusting journal entry must reference the original voucher number and state the reason for the adjustment.
Issued	3-01-10

Allocations from Federal Grants

Codes	For...
7982/3982	O.A.S.I./Retirement/Benefits – <i>Inactive</i>
7982/7983	O.A.S.I./Retirement/Benefits – Contra Account – <i>Inactive</i>
Note	Formerly to record the transfer from gift/grant appropriations to reimburse for matching benefits under TEX. GOV'T CODE ANN. § 403.011 and TEX. CONST. art. VIII, § 6 for O.A.S.I., Employees Retirement Benefits, Insurance Benefits and Estimated Unemployment Compensation charges. Accounting Policy Statement 001 changed in 2001 to require agencies to use actual deposit revenue codes.

Unappropriated Agency Receipts

Codes	For...
3983/3983	Swept by Comptroller
Authority	TEX. GOV'T CODE ANN. § 403.011
Purpose	To record the movement of unappropriated cash balances from General Revenue (0001) or other funds or accounts from various agencies' Appropriation Number 99906 to Comptroller – State Fiscal, Agency 902.
Note	This code is restricted for use by the Comptroller – State Fiscal, Agency 902. Agencies should perform corrections to the Comptroller Object Codes of the originating accounting events rather than the Object Code 3983. Cash balances will be adjusted in subsequent sweeps based upon the agency corrections performed.
Issued	5-1-96

Unemployment Compensation Benefit Transfers – Special Funds/Accounts

Codes	To...
7984/7984	General Revenue Fund (0001) (Unappropriated)
7984/7984	GR Account – Unemployment Compensation Special Administration (0165)
Authority	TEX. LAB. CODE ANN. ch. 204, 205; General Appropriations Act
Purpose	To record the transfer made by agencies from trust funds, special funds, federal grants, restricted fee accounts or private grants held in General Revenue Fund (0001) to reimburse the General Revenue Fund (0001) and GR Account – Unemployment Compensation Special Administration (0165) for transfers made to Unemployment Compensation Benefit Trust Fund (0937) by Texas Workforce Commission for employment benefits paid to former state employees whose salary was paid from such funds. Only an agency which pays salaries out of special funds, dedicated accounts, local funds, or trust funds is obligated to repay the General Revenue Fund (0001). No reimbursement action is necessary for agencies paying salaries out of the General Revenue Fund (0001) or grants held in general revenue fund except for the amount of grants which exceed the amount identified in the method finance area of the General Appropriation Bill. Refer to Accounting Policy Statement 003 for additional information.
Revised	9-1-95 <i>Previously Coded 7051</i>

Workers Compensation Payment Reimbursements – Special Funds/Accounts

Codes	To...
7985/3985	General Revenue Fund (0001) (Unappropriated) – <i>Inactive</i>
Note	To record the transfer made by agencies from trust funds, special funds, federal grants, restricted fee accounts or private grants held in General Revenue Fund (0001) to reimburse the General Revenue Fund (0001) for transfers of Workers' Compensation payments for state employees whose salary is paid from such funds. See Accounting Policy Statement 017 for additional information. Inactivated beginning in FY 2003.

Revolving Account Transfers

Codes	To...
7987/3987	Workers Compensation Revolving Account In/Out – <i>Inactive</i>
7988/3988	Unemployment Compensation Revolving Account In/Out – <i>Inactive</i>
Note	To record transfer of percentage-of-payroll assessments to a revolving account to be used to repay General Revenue Fund (0001) for worker compensation payments made on behalf of the state agency and for unemployment compensation payments made on behalf of a state agency. Inactive, see Accounting Policy Statement 003 or 017.
Issued	2-1-86

Fund 0001 Transfer to Trust (Death Benefits)

Codes	To...
7989/3989	S.E.R.S. State Trust Account (0955) – <i>Inactive</i>
Note	To record the reimbursement of the S.E.R.S. State Trust Account (0955) under TEX. GOV'T CODE ANN., ch. 615 for the payment of death benefits.

Transfers Into General Revenue Fund 0001

Codes	For...
7990/3990	Attorney General Operating Costs – <i>Inactive</i>
Note	To record the transfer of funds into General Revenue Fund (0001) under TEX. GOV'T CODE ANN., ch. 615 from various special funds/accounts identified in the General Appropriation Act to cover a portion of the Attorney General's operating costs.

Residual Equity Transfers

Codes	To...
7991/3991	In and Out-Cash and Non-Cash
7997/3997	*In and Out-Cash and Non-Cash – <i>Inactive</i>
Authority	TEX. GOV'T CODE ANN. § 403.11
Purpose	To record residual equity transfers in and out. The code will be used for the transfer of cash and non-cash balances.
Note	*7997/3997 previously used for non-cash residual equity transfers. Inactivated upon implementation of GASB 34. Non-cash transfers now use the same object codes as cash transfers. This code was used to transfer unobligated balances from consolidated General Revenue accounts which lost their dedication at 8-31-95 per § 403.094, Government Code. Changed to include both cash and non-cash residual equity balances effective 11-1-04.
Issued	9-1-95
Revised	11-1-04

Clearances and Transfers (General)

Codes	From...
3992/3992	Trust or Suspense
7993/3993	*USAS Initial Load Transfers – <i>Inactive</i>
7994/3994	**FACTS Consolidated Report Transfers – <i>Inactive</i>
3995/3995	***Shared Fund Transfers – <i>Inactive</i>
Authority	TEX. GOV'T CODE ANN. §§ 403.011, 403.094 – 403.096
Purpose	To record the transfer of money held in trust or suspense to a statutory fund or account.
Note	*For use in loading initial balances into the Uniform Statewide Accounting System (USAS) at 9-1-93. These codes were used by the Comptroller of Public Accounts only for USAS initial load. **Used to report consolidated fund balances in FACTS at 8-31-93 prior to conversion to USAS. ***For financial reporting purposes, to record amounts transferred from controlling to non-controlling agencies for shared funds, except General Revenue Fund (0001).

Direct Deposit

Codes	To...
7996/3996	Temporary Hold Account
Authority	TEX. GOV'T CODE ANN. § 403.016
Purpose	To record the transfer of funds held temporarily awaiting transmittal to financial institutions (code 3996) and to record the transmittal of the funds of financial institutions (code 7996).
Note	Adjustments for deposits will be made by reversing the original entry using 3996. Any adjustments to amounts erroneously issued under object 7996 must be returned to original source fund using refund of original expenditure object or to the Correction Account for Direct Deposit (0980) using revenue code 3790. Funds credited into Direct Deposit Hold-Transmit Account – Payrolls (0979) will be made by computer program each day concurrent with voucher processing using transfer object 3996. When funds are transmitted to financial institutions, a warrant will be issued for each agency having a balance in Fund 0979 using object 7996. A computer tape transmittal listing will accompany the warrant and will give detail listing of payee information.
Revised	9-1-89

Balance Sheet Offset

Codes	From...
3998/3998	General Revenue (Non-Controlling Agencies) (Non-Cash) – Legislative Appropriations
Authority	TEX. GOV'T CODE ANN. § 403.011
Purpose	For financial reporting purposes, to record legislative appropriations from the General Revenue Fund (0001) in the method of finance on the balance sheet account for non-controlling agencies.
Note	Used for non-cash transactions only.

Cash Flow Transfers

Codes	To...
3999/3999	General Revenue
Authority	TEX. GOV'T CODE ANN. § 403.092
Purpose	The Comptroller of Public Accounts may transfer surplus cash, excluding constitutionally dedicated revenues, between funds outside of the General Revenue Fund in the treasury and the General Revenue Fund (0001). Those transfers are authorized to allow effective management of the cash flow in General Revenue Fund (0001) and to avoid temporary cash deficiencies in Fund (0001). The Comptroller shall return the surplus cash to the fund from which it was transferred as soon as practicable. The Comptroller shall preserve the fund equity and the treasury shall allocate the depository interest as if the transfers had not been made.
Note	This accounting transaction will be made on a journal entry and may be used only by the Fund Accounting Division of the State Comptroller's office using agency 903. Amounts which have been transferred into General Revenue Fund (0001) represent a liability which must be transferred back to the source fund. Balances of the amounts currently held in General Revenue Fund (0001) at any time can be obtained from agency 903 reports. The amount of available cash under the appropriation title "General Revenue Cash Flow Transfer" for General Revenue Fund (0001) represents the total amount which must be repaid to source funds. The negative amounts of available cash under each of the other funds under this appropriation represent the amounts due to be repaid to each fund.

