



TEXAS WOMAN'S
UNIVERSITY

Academic Budgets

What will we cover?

- Departmental accounts (excluding restricted accounts - grants, gifts, and scholarships)
- How accounts can be used
- How to view the budget & activity



TWU's Account Structure

General Ledger Account

Segment	Definition
• 10	• Fund
• 100	• Funding Source
• 05	• Element of Cost
• 4560	• Department
• XXXX	• Object Code (Revenues & Expenses)
• 00000000	• Grant or Project



Common Academic Accounts

Source	Account #	Purpose
State Appropriations	10.100.05.DEPT.xxxx.00000000	Salaries & Fringe Benefits
Designated Operating	11.410.05.DEPT.xxxx.00000000	Departmental operations, sometimes salaries, wages, & benefits, travel
Designated Surcharge (Differential)	11.411.05.DEPT.xxxx.00000000	Supports programs with excessive overhead costs; salaries, benefits, operations
Program Fees	11.425.20.DEPT.xxxx.00000000	Used to support the provision of educational programs to students



Other Accounts

Source	Account #	Purpose
Lab Fees*	10.126.05.DEPT.xxxx.00000000	Materials & supplies for the lab
State Appropriations- Special items	10.170.05.DEPT.xxxx.00000000	Salaries & Fringe Benefits; (could incl. operations)
Comprehensive Development Funds (Research)	10.177.10.DEPT.xxxx.0000NNNN	Research
*If applicable		



Designated Operating Accounts

11.410.xx.DEPT.xxxx.00000000

- These accounts are funded with designated tuition ([Current rate](#))
- Rate increases must be approved by the Texas Woman's University Board of Regents
- New budgets are created annually
- Funds do NOT roll forward between fiscal years (9/1 - 8/31)
- Provide flexibility in achieving the educational mission of Texas Woman's University
- Spending guidelines are similar to those for Designated Surcharge (Differential) accounts



Designated Surcharge (Differential) Accounts

11.411.xx.DEPT.xxxx.00000000

- Texas Education Code, Sec. 54.0513 states,
 - “A governing board may set a different tuition rate for each program and course level offered by each institution of higher education...as the governing board considers appropriate...”
- Revenues are subject to set-aside calculations (20% UG and 15% Grad)
- May be used to fund faculty salaries
- May be used to fund additional costs to support the provision of educational programs to students
- Funds roll forward to the next fiscal year



Designated Operating & Surcharge (11.410 & 11.411) Spending Guidelines

<u>Allowed</u>	
Accreditation Expenses	Promotional Items
Advertising	Salaries, Wages, Benefits
Building Maintenance & Repair	Supplies
Computer Equipment	Telecommunications
Contracted Services	Training/Registration Fees
Copiers	Travel
Memberships & Dues	Uniforms
Equipment	
Faculty Reference Materials	<u>Not Allowed</u>
Fees	Alcohol
Food & Refreshments	Awards
Furniture	Contributions/Donations
Gratuities	Flowers - Congratulatory or Condolences
Printing	Gifts
Professional Services	Tuition



Program Fee Accounts

11.425.xx.DEPT.xxxx.00000000

- Program fees are assessed on the basis of course level:
 - LL UG (1000 & 2000 level courses): \$ 8/SCH
 - UL UG (3000 & 4000 level courses): \$15/SCH
 - GRAD (5000 & 6000 level courses): \$25/SCH
- Rate increases must be approved by the Texas Woman's University Board of Regents
- Funds roll forward to the next fiscal year
- Revenues post to a university-wide program fee account when students register for courses. Each semester IT will allocate program fees based on course enrollment. If fees are collected, revenues are recorded on the 15th of each month.
- Must be **used to support the provision of educational programs to students**



Program Fee (11.425)

Spending Guidelines

<u>Allowed</u>	<u>Not Allowed</u>
Accreditation Expenses	Advertising
Computer Equipment	Alcohol
Contracted Services	Awards
Copiers	Building Maintenance/Repairs
Memberships & Dues	Contributions/Donations
Equipment	Entertainment
Fees	Faculty Salaries
Food-program related involving students	Faculty Reference Materials
Printing	Flowers
Professional Services	Furniture
Salaries & Wages (see limits per policy)	Gifts
Supplies	Promotional Items
Training/Registration Fees	Telecommunications
Travel (see limits per policy)	Tuition
	Uniforms



Lab Fees

10.126.05.DEPT.xxxx.00000000

Lab materials & supplies

(no salaries, wages, or travel)

Per TEC, Section 54.501, Laboratory Fees – An institution of higher education shall set and collect a lab fee in an amount sufficient to cover the general cost of lab materials and supplies used by a student. ... the amount of the lab fee may not exceed the cost of actual materials and supplies used by the student.

- Fee should be not less than \$2 nor more than \$30 for any one semester or summer term for a student in any one lab course
- Fee varies by department and is charged per semester for the lab
- Revenues post to accounts as students register for courses (which means they are deducted from the account if the student changes their schedule)
- Funds roll forward to the next fiscal year



Reports

Which one do I use?

- Funds Available Report – Oracle
 - Useful for summary information
 - Includes CFOR budget
 - Can be confusing to run when trying to include both revenues and expenditures
 - Limited drilldown capabilities
- Budget Manager's Detail – SQL Reports
 - Includes Summary information
 - Does not include CFOR budget
 - Can drill down to see details on revenues and expenditures



Funds Available Report – Oracle

Oracle Applications - TWU Phoenix

File Edit View Folder Tools Window Help

Funds Available Inquiry (TWU Set of Books)

Selection Criteria

Ledger: TWU Set of Books
 Budget: AMENDED BUDGET
 Period: Feb-16

Amount Type: Year To Date Extended
 Encumbrance Type: ALL
 Account Level: All

Summary

Account	Budget	Encumbrance	Actual	Funds Available
<input checked="" type="checkbox"/> 11.425.20.0602.CFOR.00000000	-19,351.47	0.00	-19,351.47	0.00
<input checked="" type="checkbox"/> 11.425.20.0602.FAC.00000000	0.00	0.00	0.00	0.00
<input checked="" type="checkbox"/> 11.425.20.0602.FBEN.00000000	11,480.59	0.00	4,304.00	7,176.59
<input checked="" type="checkbox"/> 11.425.20.0602.INC.00000000	-171,668.00	0.00	-163,619.35	-8,048.65
<input checked="" type="checkbox"/> 11.425.20.0602.M&O.00000000	41,779.91	5,404.98	17,371.06	19,003.87
<input checked="" type="checkbox"/> 11.425.20.0602.STAF.00000000	18,655.07	0.00	8,842.50	9,812.57
<input checked="" type="checkbox"/> 11.425.20.0602.TRAV.00000000	18,552.69	0.00	7,450.58	11,102.11
<input checked="" type="checkbox"/> 11.425.20.0602.WGS.00000000	100,551.20	0.00	61,392.57	39,158.63

Encumbrance Amounts

Commitment: 0.00 Obligation: 0.00 Other: 0.00

Account Description

Designated.Program Fees.Academic Support.Nutrition and Food Scienc.Carry Forward.



Budget Managers Detail – SQL Reports

Texas Woman's University TWU Budget Manager's Detail

Account: 11.425.20.0602.xxxx.00000000 Periods: Sep-15 to Feb-16
Account Desc: Designated.Program Fees.Academic Support.Nutrition and Food Sciences.xxxx.

PARENT	OBJECT	EFFECTIVE DATE	SOURCE	DESCRIPTION	BUDGET (B)	ENCUMBRANCE (E)	ACTUAL (A)	BALANCE Bal = B - E - A
Income					-171,668.00	0.00	-163,619.35	-8,048.65
				Grand Total (Revenue):	-171,668.00	0.00	-163,619.35	-8,048.65

PARENT	OBJECT	EFFECTIVE DATE	SOURCE	DESCRIPTION	BUDGET (B)	ENCUMBRANCE (E)	ACTUAL (A)	BALANCE Bal = B - E - A
Capital Outlay					0.01	-0.01	0.00	0.00
Fringe Benefits					11,480.59	0.00	-3,803.08	7,677.51
Maintenance & Operations					41,779.91	-5,404.98	-17,371.06	19,003.87
Staff Salaries					18,655.07	0.00	-7,368.75	11,286.32
Travel					18,552.69	0.00	-7,450.58	11,102.11
Wages					100,551.20	0.00	-51,055.67	49,495.53
				Grand Total (Expenses):	191,019.47	-5,404.99	-87,049.14	98,565.34



Budget Managers Detail – SQL Reports (cont'd)

Texas Woman's University TWU Budget Manager's Detail

Account: 11.425.20.0602.xxxx.00000000 Periods: Sep-15 to Feb-16

Account Desc: Designated.Program Fees.Academic Support.Nutrition and Food Sciences.xxxx.

PARENT	OBJECT	EFFECTIVE DATE	SOURCE	DESCRIPTION	BUDGET (B)	ENCUMBRANCE (E)	ACTUAL (A)	BALANCE Bal = B - E - A
Income					-171,668.00	0.00	-163,619.35	-8,048.65
				Grand Total (Revenue):	-171,668.00	0.00	-163,619.35	-8,048.65

↑
Estimated
Program
Fees
FY2016

↑
Not
Applicable

↑
Revenues
Collected
FY2016

↑
Amount
Short per
Estimated
Program Fees
FY2016



Budget Managers Detail – SQL Reports (cont'd)

Texas Woman's University TWU Budget Manager's Detail

Revenues are deposited on the 15th of each month, if activity;

PARENT	OBJECT	EFFECTIVE DATE	SOURCE	DESCRIPTION	BUDGET (B)	ENCUMBRANCE (E)	ACTUAL (A)	BALANCE Bal = B - E - A
Income					-171,668.00	0.00	-163,619.35	-8,048.65
	6000 Budget-	09/01/2015	Spreadsheet	Board Adopted Budget	-171,668.00			
				Object Total:	-171,668.00	0.00	0.00	
	6140 Lower Level UG Fees	09/15/2015	JE	Journal Import Created			-13,231.20	
		10/15/2015	JE	Journal Import Created			12.00	
		01/15/2016	JE	Journal Import Created			-11,512.00	
		02/15/2016	JE	Journal Import Created			-94.40	
				Object Total:	0.00	0.00	-24,825.60	
	6141 Upper Level UG Fees	09/15/2015	JE	Journal Import Created			-35,362.50	
		10/15/2015	JE	Journal Import Created			11.25	
		01/15/2016	JE	Journal Import Created			-35,226.00	
		02/15/2016	JE	Journal Import Created			-811.50	
				Object Total:	0.00	0.00	-71,388.75	
	6142 GRAD Fees	09/15/2015	JE	Journal Import Created			-35,210.00	
		01/15/2016	JE	Journal Import Created			-30,550.00	
		02/15/2016	JE	Journal Import Created			25.00	
		02/15/2016	JE	Journal Import Created			-1,670.00	
				Object Total:	0.00	0.00	-67,405.00	
				Grand Total (Revenue):	-171,668.00	0.00	-163,619.35	-8,048.65

Indicates adjustment:
Withdrawal or Exemption



Budget Managers Detail – SQL Reports (cont'd)

Texas Woman's University TWU Budget Manager's Detail

Account: 11.425.20.0602.xxxx.00000000 Periods: Sep-15 to Feb-16

Account Desc: Designated.Program Fees.Academic Support.Nutrition and Food Sciences.xxxx.

PARENT	OBJECT	EFFECTIVE DATE	SOURCE	DESCRIPTION	FY 16 Expense Budget	Requisitions or Purchase Orders	Actual Expenses FY16	Remaining Funds Available
					BUDGET (B)	ENCUMBRANCE (E)	ACTUAL (A)	BALANCE Bal = B - E - A
Capital Outlay					0.01	-0.01	0.00	0.00
Fringe Benefits					11,480.59	0.00	-3,803.08	7,677.51
Maintenance & Operations					41,779.91	-5,404.98	-17,371.06	19,003.87
Staff Salaries					18,655.07	0.00	-7,368.75	11,286.32
Travel					18,552.69	0.00	-7,450.58	11,102.11
Wages					100,551.20	0.00	-51,055.67	49,495.53
Grand Total (Expenses):					191,019.47	-5,404.99	-87,049.14	98,565.34



Budget Managers Detail – SQL Reports (cont'd)

Object Code	Effective Date	SOURCE	DESCRIPTION	BUDGET (B)	ENCUMBRANCE (E)	ACTUAL (A)	BALANCE Bal = B - E - A
7273 Reproduction & Printing Services			52047-Gill Digital Services, LLC			-18.47	Enc for overages
			52051-Gill Digital Services, LLC			-552.37	Enc for overages
	10/21/2015	Payables	Inv 1034-52051-Gill Digital Services, LLC-Overage billed @ \$.077 each for black and white. Service dates are			-7.35	
	10/22/2015	Payables	Inv 1096-52051-Gill Digital Services, LLC-Overage billed @ \$.077 each for black and white. Service dates are			-35.31	Actual pymt
	10/22/2015	Payables	Inv 1092-52047-Gill Digital Services, LLC-Overage billed @ \$.077 each for black and white. Service dates are			-152.24	Actual pymt
	11/12/2015	Payables	Inv CNIN258916IOSD-52051-Gill Digital Services, LLC-Overage billed @ \$.077 each for black and white. Service dates are			-32.14	
	11/12/2015	Payables	Inv CNIN258912IOSD-52047-Gill Digital Services, LLC-Overage billed @ \$.077 each for black and white. Service dates are			-146.48	
	12/18/2015	Payables	Inv CNIN259670IOSD-52051-Gill Digital Services, LLC-Overage billed @ \$.077 each for black and white. Service dates are			-31.79	
	12/18/2015	Payables	Inv CNIN259666IOSD-52047-Gill Digital Services, LLC-Overage billed @ \$.077 each for black and white. Service dates are			-83.62	
	01/21/2016	Payables	Inv CNIN260267IOSD-52051-Gill Digital Services, LLC-Overage billed @ \$.077 each for black and white. Service dates are			-20.66	
	01/22/2016	Payables	Inv CNIN260263IOSC-52047-Gill Digital Services, LLC-Overage billed @ \$.077 each for black and white. Service dates are			-135.89	
	02/15/2016	Payables	Inv CNIN260766IOSD-52047-Gill Digital Services, LLC-Overage billed @ \$.077 each for black and white. Service dates are			-12.70	
	02/15/2016	Payables	Inv CNIN260770IOSD-52051-Gill Digital Services, LLC-Overage billed @ \$.077 each for black and white. Service dates are			-20.38	
Object Total:				0.00	-570.84	-678.56	



Expenditure Guideline Matrix

Texas Woman's University Expenditure Guideline Matrix				
<i>Note: This document serves as a general guideline to assist in determining allowable expenditures on various funding sources. All expenses, regardless of the source of funds, remain subject to audits and compliance.</i>				
Expense Type	Object Code	State Accounts ¹	Designated Operating Accounts	Discretionary Accounts
		10.xxx.xx	11.410.xx	11.890.xx
Academic Guest Lecturer	7252	Yes	Yes	Yes
Advertising	7281	Yes	Yes	Yes
Airfare - Economy Class	7101 / 7111	Yes	Yes	Yes
Alumni Activities/Events	n/a	No	Yes	Yes
Athletic Official Fees	7299	No	No	No
Business Cards	7273	Yes	Yes	Yes
Business Meals	7193	No	Yes	Yes
Catering Services	7299	No	Yes	Yes
Citizenship Application Fees	7210	No	No	Yes
Consultants	7240	Yes	Yes	Yes
Contracted Professional Services	7299	Yes	Yes	Yes
Contributions & Donations	7210	No	No	Yes
Employee Awards	7211	Yes ²	Yes	Yes
Employee Certification/Licensure	7210	Yes	Yes	Yes
Employee Reimbursements	7196	No	Yes	Yes
Employee Uniforms - Clothing	7334	Yes	Yes	Yes
Equipment - (Medical & Lab)	7334	Yes	Yes	Yes
Equipment - Computers	7377	Yes	Yes	Yes
Equipment - Other	7334	Yes	Yes	Yes
Flowers or plants not purchased from a florist	7300	No	No	Yes
Floral Arrangements & Decorative Plants purchased from a florist	7299	No	No	Yes
Food for Events (Non-business & Non-research)	7198	No	No	Yes
Food or alcohol products used in a research project	7315	Yes	Yes	Yes
Foreign Travel (Faculty & Staff)	7121	Yes	Yes	Yes
Furniture	7334	Yes	Yes	Yes
Gift Cards (Research Participants)	7195	No	No	No
Gifts and Awards (Non-employee)	7211	No	No	Yes
Gratuities - Meal receipts	7194	No	Yes	Yes

¹ Excludes HEF funding which are subject to additional review.

² \$100 ceiling on accounts funded with E&G.

³ Chamber of Commerce memberships are not allowed.

⁴ Vice President approval is required.

RVSD 09/2020



Expenditure Guideline Matrix

Texas Woman's University Expenditure Guideline Matrix				
<i>Note: This document serves as a general guideline to assist in determining allowable expenditures on various funding sources. All expenses, regardless of the source of funds, remain subject to audits and compliance.</i>				
Expense Type	Object Code	State Accounts ¹	Designated Operating Accounts	Discretionary Accounts
		10.xxx.xx	11.410.xx	11.890.xx
Greeting/Holiday Cards	7300	No	No	Yes
Legal Services - Other	7258	Yes	Yes	Yes
Medical Services	7248	Yes	Yes	Yes
Memberships ³	7201	Yes	Yes ⁴	Yes ⁴
Mileage	7102/7112	Yes	Yes	Yes
Non-Academic Guest Lecturers	7299	Yes	Yes	Yes
Notary Fees	7210	No	Yes	Yes
Parking Fees - Employees	n/a	No	No	No
Printing Services	7273	No	Yes	Yes
Professional Fees - Other	7253	Yes	Yes	Yes
Professional Licensing Fees	7210	Yes	Yes	Yes
Promotional Items	7300	No	Yes	Yes
Prompt Pay Interest	7806	Yes	Yes	Yes
Prospective Employee Travel/Recruiting Expenses	7131	Yes	Yes	Yes
Registration Fees	7203	Yes	Yes	Yes
Reimbursing Students/Non-Employees	7199	No	Yes	Yes
Retiree Recognition Awards	7211	Yes ²	Yes	Yes
Sales Tax - State of Texas	n/a	No	No	No
Software Licenses	7380	Yes	Yes	Yes
Space - Rental	7470	Yes	Yes	Yes
Sponsorships	7281	No	Yes	Yes
Student Travel (Non-employee)	7199	No	Yes	Yes
Subscriptions	7303	Yes	Yes	Yes
Supplies	7300	Yes	Yes	Yes
Travel-Lodging (Faculty & Staff)	7106/7116	Yes	Yes	Yes
Travel-Meals (Faculty & Staff)	7106/7116	Yes	Yes	Yes

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Additional Resources

Please visit the [Budget Office](#) home page for additional resources as follows:

- Texas Woman's University Annual Budget
- Budget transfer form
- Request to add or delete approvers form
- Object codes for budget transfers (most commonly used)
- Object codes for MSS (most commonly used)
- Link to funding and account guidelines (including link to TWU Expenditure Guideline Matrix)
- Higher Education Fund (HEF) Guidelines
- Benefits rate





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