



TEXAS WOMAN'S UNIVERSITY

Differential Tuition

Budget & Financial Planning

Updated 8.25.24

What is it?

- **Texas Education Code, Sec. 54.0513**

“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...”

- Known as Differential Tuition or Designated Surcharge



Chart of Account (COA) Structure “Chart String”

Fund Class	Fund Source	Department	Account	Function	Project*	Interfund	Future 1	Future 2
111	44110	xxxxx	xxxxx	100	00500005xx or 0000000000	000	0000	00000

*see next slide



COA Structure – Project

Revenue chart string

111.44110.xxxxx.40011.100.0050000500
(UG Resident)

111.44110.xxxxx.40011.100.0050000501
(GD Resident)

111.44110.xxxxx.40011.100.0050000502
(UG Non-Resident)

111.44110.xxxxx.40011.100.0050000503
(GD Non-Resident)

Expense chart string

111.44110.xxxxx.xxxxx.100.0000000000



Managing Differential Tuition

- How is this funding set-up?
 - Revenues will be projected annually
 - Budget & Financial Planning will assist.
 - An expense budget will be established in the department's chart string.
 - Current year revenues will be reviewed periodically
 - Adjustments will be made as necessary



Managing Differential Tuition

- How can the funding be used?
 - Make plans to utilize the funds annually
 - Use for expenses deemed necessary for the effective operation of the program, such as:
 - Salaries, Wages, Benefits (full-time staff and/or adjuncts)
 - Travel
 - M&O
 - Follow [Designated Operating Spending Guidelines](#)



Managing Differential Tuition

- Be aware of which courses charge this tuition within your department.
- These funds must be used for the operation of these programs.
- School of Management
 - BUS 5000
 - HSM 5000
- Communication Sciences
 - COMS 5000
- Library & Information Studies
 - LS 5000 & 6000
- Occupational Therapy, Health Studies, Fashion & Textiles, Dental Hygiene, Nursing
 - ALL courses



Managing Differential Tuition

- Be aware of which courses charge this tuition within your department.
 - Current tuition surcharges can be found [here](#)
- Remember: These funds must be used specifically for the operation of these programs.



Additional Resources

- [Budget & Financial Planning Website](#)
 - Budget Books and LARs (Legislative Appropriation Requests)
 - References and Forms
- When in doubt, reach out. All questions are welcomed.
 - finadmin@twu.edu
 - (940) 898-3505

