

Differential Tuition

How to Manage!

Differential Tuition

- 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...”

Differential Tuition

- Factors considered:
 - Change from Course & DE Fees to Program Fees (*most significant*)
 - Anticipated shortfalls warranted the need to consider additional fees
 - Nature of the program requires additional resources

Differential Tuition

General Ledger Account Structure

11.411.05.DDDD.xxxx.00000000

- Fund **11**- *Designated by Board of Regents*
- Funding Source **411** - *Designated Surcharge*
- Element of Cost **05** - *Instruction*
- Department **DDDD** - *Identifies your dept*
- Object Code **xxxx** - *varies*
- Grant/Project **00000000 & 500005xx** - *explained on next slide!*

Differential Tuition

General Ledger Account Structure

Revenue Account

- **11.411.05.DDDD.6113.50000500**
(UG Resident)
- **11.411.05.DDDD.6113.50000501**
(GD Resident)
- **11.411.05.DDDD.6113.50000502**
(UG NonResident)
- **11.411.05.DDDD.6113.50000503**
(GD NonResident)

Expenditure Account

- **11.411.05.DDDD.xxxx.00000000**

Differential Tuition

- **11.411.05.7250.xxxx.00000000** **SOM**
- **11.411.05.0102.xxxx.00000000** **Comm Sciences**
- **11.411.05.6502.xxxx.00000000** **Library & Information Studies**
- **11.411.05.1100.xxxx.00000000** **Occupational Therapy**
- **11.411.05.0402.xxxx.00000000** **Health Studies**
- **11.411.05.7300.xxxx.00000000** **Fashion & Textiles**
- **11.411.05.0202.xxxx.00000000** **Dental Hygiene**
- **11.411.05.0802.xxxx.00000000** **Nursing**

Differential Tuition

- How do we manage all these accounts?
 - Revenues will be projected annually.
 - The Budget Office will assist you!
 - An expense budget will be established in the **11.411.05.DDDD.x.00000000** account.
 - Current year revenues will be reviewed periodically.
 - Adjustments will be made if necessary.

Differential Tuition

- How can we use these funds?
- For any expense deemed necessary for the effective operation of the program:
 - Salaries & Benefits
 - Wages
 - Travel
 - M&O
- Follow same guidelines as Designated Operating Accounts

Differential Tuition

- Be cognizant of the courses within your department for which this tuition is charged.
- 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

Differential Tuition

Suggestions:

- Make plans to utilize the funds annually
- Pay salaries – adjuncts and/or full time staff
- Questions?