



**TEXAS WOMAN'S
UNIVERSITY**

**Common Chart of Account (COA) Strings
Budget & Financial Planning**

Updated 1/2026

Chart of Account (COA)

(Referred to as a COA string, or “Chart string”)

<i>Fund Class</i>	<i>Fund Source</i>	<i>Department</i>	<i>Account</i>	<i>Function</i>	<i>Project</i>	<i>Interfund</i>	<i>Future 1</i>	<i>Future 2</i>
xxx	xxxxx	xxxxx	xxxxx	xxx	xxxxxxxxxxx	000	0000	00000

For more info, see the Chart of Account

[Handout](#) or [Training Slides](#)



State Appropriations

- Funded on a biennial basis by the State
 - 110.11000 – used primarily to fund salaries and fringe benefits
 - 110.xxxxx – used to fund special items
 - JNWL, Debt Service, Online Nursing Program, Women's Health Research Center, Comprehensive Research Development funds
 - Carryforward? **NO**
 - Except JNWL and Comprehensive Research Development funds

Local Funds

- 111.44000, 112.44000, 114.44000
 - Supports unit from generated revenue
 - Examples: Camps, athletics, space rental
 - Carryforward?
 - 111.44000: YES, surplus and deficit
 - 112.44000, 114.44000: NO



Designated Operating

- 111.44100
 - Designated Tuition rate is set by the TWU Board of Regents
 - Used to fund departmental operations, salaries, wages, benefits, and travel
 - Carryforward? **NO**
 - [Designated Operating Spending Guidelines](#)



Differential Tuition

- 111.44110
 - Also known as Designated Surcharge
 - Supports academic programs with salaries, benefits, and other operational costs
 - Carryforward? **YES, surplus and deficit**
 - See [Differential Tuition](#) for more information



Program Fees

- 111.44250
 - Supports the provision of educational programs to students
 - Rate increases must be approved by the TWU Board of Regents
 - Carryforward? **YES, surplus and deficit**



Program Fees

- Funding Process
 - Revenues post to a university-wide program fee account when students register for courses.
 - Each semester program fees will be allocated based on course enrollment. If fees are collected, revenues are recorded regularly throughout the term.
 - Lower-level Undergraduate (1000 & 2000 level courses): \$8/SCH
 - Upper-level Undergraduate (3000 & 4000 level courses): \$15/SCH
 - Graduate (5000 & 6000 level courses): \$25/SCH



Program Fee Spending Guidelines*

Allowed

- Accreditation Expenses
- Computer Equipment
- Contracted Services
- Copiers
- Memberships & Dues
- Equipment
- Fees
- Printing
- Professional Services
- Staff Salaries & Wages
- Supplies
- Training/Registration Fees
- Travel (see limits)
- Food & Related Gratuities**

Not Allowed

- Advertising
- Alcohol
- Awards
- Building Maintenance/
Repairs
- Contributions/Donations
- Faculty Reference
Materials
- Faculty Salaries (FT and PT)
- Flowers
- Furniture
- Gifts
- Graduate Teaching Salaries
- Other Gratuities
- Promotional Items
- Telecommunications
- Tuition
- Uniforms

*Program Fee spending guidelines are currently under review in collaboration with the Provost. Updates anticipated for FY2026.

**These expenses are temporarily allowed until permanent guidance is provided.



Lab Fees

- 110.11260.xxxxx.100.000000000000
 - Texas Education Code, Section 54.501
 - Fees vary by department and are charged by laboratory course per semester for each student
 - “not less than \$2 nor more than \$30 for any one semester or summer term for a student in any one lab course”
 - Carryforward? **YES, surplus and deficit**



Lab Fees

- Funding Process
 - Revenues post to accounts as students register for courses (which means they will be deducted from the account if the student changes their schedule.)



Gifts, Grants, & Endowments

- 119.xxxxx
 - External funding provided to support TWU's mission.
 - Expenditures must fall within the guidelines of the gift/grant/endowment agreement.
 - Carryforward? **Possibly**
 - Dependent on the terms of the agreement.



Carryforward - recap

- Does the chart string funding carryforward?
- Check the Budgetary Control Dashboard
 - Run an Annual Report for the chart string.
 - If Account RESTE is present, the chart string funding will carryforward.
 - See [Carryforwards \(RESTE\) in Oracle Cloud](#) for more information.



Other Common Chart Strings

- 111.44100: [Designated Operating](#)
- 111.44110: [Differential Tuition](#)
- 111.88900: [Discretionary](#)
- 112.44340: Student Services
- 114.44800: Residence Hall Revenues
- 119.33010: State Grants
- 119.33300: Federal Grants
- 115.66000, 115.66001, 116.66000, 116.66001: [Discretionary Gift](#)



Additional Resources

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

