

Universities of Wisconsin Administration (UWSA) Accounting Procedure

Category: Revenue		Effective Date: July 1, 2024
Task or Process: Midyear Tuition Pool Budget Adjustments		Revision Date: Issued Date: October 1, 2024
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Background

The GPR/Fee Pool is made up of multiple funding sources:

- General Purpose Revenue (GPR)-Tax revenue provided by the State on appropriation 20.285 1(a)-General program operations: Biennially, the amounts in the schedule for the purpose of educational programs and related programs.
 - The Universities of Wisconsin budgets these dollars in Block Grant 11100 on funds 101, 102, 103, 104, 106, 109, 171, 402, 403, 406 and 601
 - Only funds 101, 102 and 103 are in the pool.
- Fees-Academic student fees (tuition) which are included in program revenue appropriation 1(gb)-General program operations: All money's received from the operation of educational programs and related programs and earnings from investments.
 - The Universities of Wisconsin manages tuition expenses in 3 ways:
 - Budgeted 131. This funding is not in the pool, it is budgeted and expended on fund 131 for self-supporting programming including:
 - University wide and program specific additional tuition
 - Changes in enrollments outside of the tuition pool
 - Service based pricing programs
 - Distance education
 - Budgeted 131 in the pool at Madison, Platteville and Whitewater only. This includes the items above but are budgeted on 101 or 102.
 - The remaining expenditure authority for budgeted tuition is in the pool.
- Other pooled funding source:
 - UW-Madison also has Federal Indirect Cost Reimbursement (FICR) (fund 150) and General Operations (fund 136) budgeted as 101.

Benefits of the GPR/Tuition Pool:

- Supports base funding for items such as compensation and fringe benefits which the Universities of Wisconsin has little control over.
- Salary and fringe benefit increases that happen in the pool are funded at the 70 GPR/30 Fee split; however, the actual budget salary and fringe benefit budget is about 50 GPR/50 Fee.
- Simplifies financial funding splits.
- Eases the burden on campuses for assuring all GPR dollars are expended as required by the State because System Administration will reconcile the transactions as a System and adjust as required, not campus by campus.
- Year-end process ensures unused tuition authority included in the GPR/Tuition pool is carried over by institution.
- Increases tuition at a steadier rate to assure all Universities of Wisconsin students have a quality educational experience regardless of which institution they attend and protects against “have” and “have not” campuses.

During budget development, institutions can adjust their tuition budget authority to align with projected revenues. The tuition revenue requirement is budgeted under the Pooled Transfer account.

At the end of the fiscal year, Universities of Wisconsin Financial Administration analyzes the remaining Block 111 budget balances and tuition revenue requirement. A corresponding cash transfer is completed to move the required tuition funds to Universities of Wisconsin.

Purpose

The purpose of this document is to provide procedures on how to adjust tuition revenue requirements after the fiscal year begins.

Procedures

Request and Approvals

Universities may contact the Universities of Wisconsin Controller to [request a change](#) to their tuition authority, with a cc to the Universities of Wisconsin Budget Director. Requests should be submitted no later than November 1 to allow sufficient review and approval time. The Controller and Budget Director will review in consultation with appropriate individuals and approve or deny the request. Each request must include the following:

1. Amount
2. Justification

3. Funding strings for the budget transfer

The Budgeted Tuition Expenditures letter will be revised for the approved request. The Source of Funds will not be modified for the approved request. The request will be incorporated into the GPO Shift and Carryover calculation process through budget transfer entries. The Board of Regents will be notified and may require approval.

The budget transfer is only allowed on the supply line due to the impact of salaries and fringes for the fringe supplement process. The end of year cash sweep transfer will incorporate the necessary cash transfer.

Increase to Tuition Authority

Universities of Wisconsin will complete a budget transfer. The end of year cash sweep transfer will incorporate the necessary cash transfer. Description: Purchase Fund 10x Budget Authority

Budget Transfer

Unit	Account	Fund	Department	Prg	Project	Class	Scenario	Amount
UWXXX	SUPPLIES	10X	XXXXXX	2		BT_01	RDBOOKADJ	5,000,000
UWXXX	POOLED_TRF	10X	98REV2	2		BT_01	RDBOOKADJ	-5,000,000
UWXXX	POOLED_TRF	131	XXXXXX	2		BT_01	RDBOOKADJ	5,000,000

Original Redbook Budget	Expense	POOLED_TRF	Pure GPR
102	200,000,000.00	(50,000,000.00)	150,000,000.00
131		50,000,000.00	
	200,000,000.00	-	150,000,000.00
Budget Transfer			
102	5,000,000.00	(5,000,000.00)	-
131		5,000,000.00	
	205,000,000.00	-	150,000,000.00
Revised Budget			
102	205,000,000.00	(55,000,000.00)	150,000,000.00
131	-	55,000,000.00	-
	205,000,000.00	-	150,000,000.00

Decrease to Tuition Authority

Universities of Wisconsin will complete a budget transfer. Description: Decrease Fund 10x Budget Authority

Budget Transfer

Unit	Account	Fund	Department	Prg	Project	Class	Scenario	Amount
UWXXX	SUPPLIES	10X	XXXXXX	2		BT_01	RDBOOKADJ	-5,000,000
UWXXX	POOLED_TRF	10X	98REV2	2		BT_01	RDBOOKADJ	5,000,000
UWXXX	POOLED_TRF	131	XXXXXX	2		BT_01	RDBOOKADJ	-5,000,000

Original Redbook Budget	Expense	POOLED_TRF	Pure GPR
102	200,000,000.00	(50,000,000.00)	150,000,000.00
131		50,000,000.00	
	200,000,000.00	-	150,000,000.00
Budget Transfer			
102	(5,000,000.00)	5,000,000.00	-
131		(5,000,000.00)	
	195,000,000.00	-	150,000,000.00
Revised Budget			
102	195,000,000.00	(45,000,000.00)	150,000,000.00
131	-	45,000,000.00	-
	195,000,000.00	-	150,000,000.00