

# UTSA Incentivized Resource Management

## Revenue and Expense Guide

Use this guide to find more information about each revenue and expense item listed on the Profit & Loss statement.

### Revenue

<b>Allocated Undergraduate Tuition</b>	
Budget provides grand total of dollars in a 66% (WSCH) & 34% (SCH) split that the model then allocates by weighted semester credit hours (WSCH) & semester credit hours (SCH) respectively in a pro-rata calculation.	
College of Instruction (WSCH by COI)	The model allocates this line by the pro-rata share of WSCH.
College of Record (COR) Resident	The model allocates this line by the pro-rata share of SCH.
College of Record (COR) Non-Resident	The model allocates this line by the pro-rata share of SCH.
College of Record (COR) Non-Resident Premium	The model allocates this line by the pro-rata share of SCH.
<b>Allocated Graduate Tuition</b>	
Budget provides grand total of dollars in a 66% (WSCH) & 34% (SCH) split that the model then allocates by weighted semester credit hours (WSCH) & semester credit hours (SCH) respectively in a pro-rata calculation.	
College of Instruction (WSCH by COI)	The model allocates this line by the pro-rata share of WSCH.
College of Record (COR) Resident	The model allocates this line by the pro-rata share of SCH.
College of Record (COR) Non-Resident	The model allocates this line by the pro-rata share of SCH.
<b>Other Tuition &amp; Fees</b>	
Graduate Incremental Tuition (GIT)	Budget Provides Grand Total of Dollars in a 66% (WSCH) & 34% (SCH) split a pro-rata calculation. The model allocates this line by the pro-rata share of SCH for both resident and non-resident combined.
Online Programs (Option 3 Tuition)	Units provide the data in their Hyperion load file that IRM personnel enter in the model.
Student Fees - Mandatory Student Fees - Course, Lab, and Optional	Units provide the data in their Hyperion load file that IRM personnel enter in the model.
<b>State Appropriations</b>	
Instruction	This line is the 66% that is allocated on a pro-rata share of WSCH by colleges.

Research	This line is the 34% that is allocated on a pro-rata share of the last closed & reconciled year of External Restricted Research Expenditures. This is two years behind the IRM model year being created.
CORE	Units provide the data in their Hyperion load file that IRM personnel enter in the model.
Non-Formula Special Items	Units provide the data in their Hyperion load file that IRM personnel enter in the model.
Benefits	Budget provides the grand total of dollars to which the IRM model allocates based on the E&G/DT Funds only for Salaries "Faculty & Academic" & "Professional & Administrative" on a pro-rata share by unit.
<b>Sponsored Programs &amp; F&amp;A</b>	
Sponsored Programs	Budget provides the data detailed down to IRM Group. The IRM model does not allocate.
F&A	Budget provides the data by which to setup the pro-rata share by unit in the IRM model. The pro-rata data from Budget entails Indirect F&A net of direct expenses in VPR and Debt. Budget also provides the forecasted amount that after being allocated is assigned to this line.
<b>Gifts, Endowment &amp; Other Income</b>	
Gift Contributions for Operations	Budget provides the actuals from the prior closed year [IRMY23 would have 2021 actual gifts received by units] that sets up the pro-rata share by unit. Budget also provides the lump sum dollar amount in which the IRM Model utilizes the pro-rata share to assign to units in this line.
Direct Endowment & Other Investment Distribution	Budget provides the data detailed down to IRM Group. The IRM model does not allocate.
Official Occasions - Investment Income Allocations	Units provide the data in their Hyperion load file that IRM personnel enter in the model.
<b>Other Revenue</b>	
Sales & Services	Units provide the data in their Hyperion load file that IRM personnel enter in the model.
Other Operating Revenue	Units provide the data in their Hyperion load file that IRM personnel enter in the model.
Use of Prior Year Balances for Current Year Expense	Budget provides prior year balances by unit that the IRM personnel link in the model.
<b>Strategic Investment Contribution</b>	
14% Common CSIF	<a href="#">See CSIF resource</a>
Mandatory Fees	Budget provides 8% SIFF by unit that the IRM personnel link in the model.

## Expenses

<b>Personnel Expenses</b>	
Budgeted Salary and Wages - Faculty and Academic	Units provide the data in their Hyperion load file that IRM personnel enter in the model.
Budgeted Salary and Wages - Professional and Administrative	Units provide the data in their Hyperion load file that IRM personnel enter in the model.
Budgeted Salary and Wages - Student Employees and Other	Units provide the data in their Hyperion load file that IRM personnel enter in the model.
Discretionary Budget in IRM	New model year discretionary budget decided by senior leadership, applicable to colleges only.
Institution Wide Compensation Strategy	Budget provides merit expense by unit that the IRM personnel link in the model.
Benefits Allocated from E&G	Budget provides the expense total of dollars to which the IRM model allocates based on the E&G/DT Funds only for Salaries "Faculty & Academic" & "Professional & Administrative" on a pro-rata share by unit.
Benefits	Units provide the data in their Hyperion load file that IRM personnel enter in the model.
<b>Non-Personnel Expenses</b>	
M&O (Maint & Operating Expense Budget)	This line is made of various inputs. Units predominately provide the data in their Hyperion load file that IRM personnel enter in the model. SLA expense is included for auxiliary units and IRM captures any additional miscellaneous expenses for all units.
Utilities	Units provide the data in their Hyperion load file that IRM personnel enter in the model.
Mandatory Transfers Out (Debt Service)	Units provide the data in their Hyperion load file that IRM personnel enter in the model.