**Oklahoma State Regents for Higher Education**

**INSTRUCTIONS FOR COMPLETING SRA3 BUDGET FORMS**

**FY2024 EDUCATIONAL & GENERAL BUDGET - PART I**

The enclosed schedules represent examples of schedules that are to be prepared by each institution in The State System in order to furnish necessary budget information to the State Regents for allotment purposes. **Three copies** of each of the schedules should be provided to this office. **Each of the three copies should have the standard three holes punched in the left side of each page to fit inside a 3 ring binder**. This uniformity of structure will facilitate handling and binding for use by this office and the State Regents**. Email an electronic copy of the SRA3 to** [**ycollier@osrhe.edu**](mailto:ycollier@osrhe.edu)**. The due date for the printed copies and the email submission is June 9, 2023.**

**It is necessary that individuals completing budgets study the instructions carefully**. The schedules were developed in accordance with standards of the National Association of College and University Business Officers and approved by the Director of State Finance, as provided by the State Budget Law. The FY2024 submission will include Federal Stimulus funding received from the Higher Education Emergency Relief Fund and Emergency Financial Aid Grants to Students (CARES) and (ARPA). **Schedules A, Schedule C, and Schedule F will report the income from the stimulus funding. Expenditures will be reported within the classifications by function and by object.**

Specific instructions for completing each of the schedules are as follows:

#### SCHEDULE A and A-1

For expenditure reporting purposes, eight activity/functions are reported on Schedule A. The sources of funding are reported at the bottom of Schedule A. References to sub-activities are used to further clarify functional descriptions on Schedule A-1. Expenditures by activity/function and sub-activities should be classified according to the following NACUBO definitions:

##### Activity 11 - Instruction

This function includes expenditures for all activities that are part of an institution’s instruction program. The instruction program includes those activities carried out for the express purpose of eliciting some measure of educational change in a learner or group of learners. “Educational change” is defined to include (1) the acquisition or improved understanding of some portion of a body of knowledge, (2) the adoption of new or different attitudes, and (3) the acquisition or increased mastery of a skill or set of skills. The activities that may be carried out to elicit these educational changes include both teaching activities and facilitating activities. (Note: Facilitating activities are more commonly associated with the designated guidance of a learning experience rather than with teaching something to a learner.) Facilitating is considered an integral part of the program. Expenditures for credit and non-credit courses; academic, vocational and technical instruction; remedial and tutorial instruction; and regular, special and extension sessions should be included. Expenditures for departmental research and public service that are not separately budgeted should be included in this classification. Expenditures for formally organized and/or separately budgeted instructional information technology should also be included in this classification. This function excludes expenditures for academic personnel whose primary assignment is administration - for example, academic deans. However, expenditures for department chairperson, in which instruction is still an important role of the administrator, are included in this function. The instruction category includes the following subcategories:

**General Academic Instruction (sub-activity 10000)** – This sub activity includes expenditures for formally organized and/or separately budgeted instructional activities that are associated with academic offerings described in the Integrated Postsecondary Education System (IPEDS) instructional program categories identified in the National Center for Education Statistics (NCES) publication, *A Classification of Instructional Programs*, and offered for credit as part of a formal postsecondary education degree or certificate program. Open university, short courses, and home study activities falling within this classification and offered for credit are included. However, this sub-activity does not include instructional offerings that are part of programs leading toward degrees or certifications at levels below the higher education level, such as adult basic education.

**Vocational/Technical Instruction (sub-activity 11000)** – This sub activity includes expenditures for formally organized and/or separately budgeted instructional activities that are associated with activities characterized as vocational/technical instruction in the Integrated Postsecondary Education Data System (IPEDS) instructional program categories and offered for credit as part of a formal postsecondary education degree or certificate program. This sub-activity includes those instructional offerings intended to prepare learners for immediate entry into a specific occupation or career. Open university, short courses, and home study falling within this classification and offered for credit are included. However, this sub-activity does not include instructional offerings that are part of programs leading toward degrees or certifications at levels below the higher education level, such as adult basic education.

**Community Education (Sub-activity 13000)** – This sub activity includes expenditures for formally organized and/or separately budgeted instructional activities that do not generally result in credit toward any formal post-secondary degree or certificate. It includes noncredit instructional offerings carried out by the institution’s extension division as well as noncredit offerings that are part of the adult education or continuing education program. This sub-activity also includes expenditures for activities associated with programs leading toward a degree or certificate at a level below the higher education level, such as adult basic education.

**Preparatory/Remedial Instruction (sub-activity 14000)** – This sub activity includes expenditures for formally organized and/or separately budgeted instructional activities that give students the basic knowledge and skills required by the institution before they can undertake formal academic course work leading to a postsecondary degree or certificate. Such activities, supplemental to the normal academic program, generally are termed preparatory, remedial, developmental, or special educational services. These instructional offerings may be taken prior to or along with the course work leading to the degree or certificate. They are generally noncredit offerings, although in some cases credit may be provided specifically for required preparatory or remedial skills or knowledge. If students may satisfy preparatory requirements by taking offerings provided primarily for other than remedial or preparatory purposes, those offerings should be classified elsewhere.

**Instructional Information Technology (sub-activity 15000)** – This sub activity includes expenditures for formally organized and/or separately budgeted instructional information technology. If an institution does not separately account for information technology resources, the costs associated with the three primary programs (Instruction, Research, and Public Service) will be applied to academic support and the remainder to institutional support.

#### Activity 12 - Research

This function includes all expenditures for activities specifically organized to produce research, whether commissioned by an agency external to the institution or separately budgeted by an organizational unit within the institution. The research program includes those activities intended to produce one or more research outcomes including the creation of knowledge, the organization of knowledge, and the application of knowledge. Subject to these conditions, the function includes expenditures for individual and/or project research as well as those of institutes and research centers. This function does not include all sponsored programs nor is it necessarily limited to sponsored research, since internally supported research programs, if separately budgeted, might be included in this function under the circumstances described above. Expenditures for departmental research that are separately budgeted specifically for research are included in this function. However, the research category does not include expenses for departmental research that are not separately budgeted. Instructional activities, such as workshops, short courses, and training grants, should not be classified within the Research function but should be classified as part of “Instruction function” unless they satisfy the specific criteria outlined for inclusion within the Public Service Function. Expenditures for formally organized and/or separately budgeted research information technology should also be included in this classification. This function includes the following:

**Institutes and Research Centers (sub-activity 20000)** – This sub activity includes expenditures for research activities that are part of a formal research organization created to manage a number of research efforts. While this sub activity includes agricultural experiment stations, it does not include federally funded research and development centers, which, for public institutions, should be classified as independent operations.

**Individual and Project Research (sub-activity 21000) –** This sub activity includes expenditures for research activities that normally are managed within academic departments. Such activities may have been undertaken as the result of a research contract or grant or through a specific allocation of the institution’s general resources.

**Research Information Technology (sub-activity 22000) –** This sub activity includes expenditures for formally organized and/or separately budgeted research information technology. If an institution does not separately account for information technology resources, the cost associated with the three primary programs (Instruction, Research, and Public Service) will be applied to academic support and the remainder to institutional support.

#### Activity 13 - Public Service

This function includes funds expended for activities established primarily to provide non-instructional services beneficial to individuals and groups external to the institution. The public service program includes those program elements established to make available to the public the various unique resources and capabilities of the institution for the specific purpose of responding to a community need or solving a community problem. This program includes the provision of institutional facilities, as well as those services of the faculty and staff that are made available outside the context of the institution’s regular instruction and research program. These activities include community service programs (excluding instructional activities) and cooperative extension services. Included in this function are conferences, institutes, general advisory services, reference bureaus, radio and television, consulting, and similar non-instructional services to particular sectors of the community. If a particular set of activities was initiated and funded by an external group or agency apart from the institution’s normal instruction or research programs, those activities generally should be included in the Public Service program. Expenditures for formally organized and/or separately budgeted public service information technology should also be included in this classification. The rationale for this classification is that the institution is making available its particular unique resources, services, and expertise in order to either serve a community need or solve a community problem. This function includes the following sub-activities:

**Community Service (sub-activity 30000)** – This sub activity includes expenditures for activities organized and carried out to provide general community services, excluding instructional activities. Community service activities make available to the public various resources, services, expertise, and special capabilities that exist within the institution. Examples include conferences and institutes, general advisory services and reference bureaus, consultation, testing services (for example, soil testing, carbon dating, structural testing), and similar activities. The activities included in this sub-activity are generally sponsored and managed outside the context of both the agricultural and urban extension programs and the institution’s public broadcasting operation.

**Cooperative Extension Service (sub-activity 31000)** – This sub activity includes expenditures for non-instructional public service activities established as the result of cooperative extension efforts between the institution and outside agencies such as the U.S. Department of Agriculture’s extension service and the affiliated state extension services. This subcategory is intended primarily for land-grant colleges and universities and includes both agricultural extension and urban extension services. The distinguishing feature of activities in this sub-activity is that the institution shares programmatic and fiscal control is shared by the institution with the U.S. Department of Agriculture’s extension service, the related state extension services, and agencies of local government.

**Public Broadcasting Services (sub-activity 32000)** – This sub activity includes expenditures for operation and maintenance of broadcasting services operated outside the context of the institution’s instruction, research, and academic support programs. Excluded from this sub-activity are broadcasting services conducted primarily in support of instruction (classified in the sub-activity 43000 “Ancillary Support” in academic support), broadcasting services operated primarily operated as a student service activity (classified in the sub-activity 51000 “Social and Cultural Development in student services”), and broadcasting services that are independent operations.

**Public Service Information Technology (sub-activity 33000) –** This sub activity includes expenditures for formally organized and/or separately budgeted public service information technology. If an institution does not separately budget and expense information technology resources, the costs associated with the three primary programs (Instruction, Research, and Public Service) will be applied to academic support and the remainder to institutional support.

#### Activity 14 - Academic Support

This function includes expenditures incurred to provide support services for the institution’s primary missions - instruction, research, and public service. It includes the following sub activities:

* The retention, preservation, and display of educational materials, such as libraries, museums, and galleries
* The provision of services that directly assist the academic functions of the institution, such as demonstration schools associated with a department, school, or college of education
* Media such as audiovisual services and information technology
* Academic administration (including academic deans but not department chairpersons) and personnel providing development providing administration support and management direction to the three primary missions
* Separately budgeted support for course and curriculum development
* Formally organized and/or separately budgeted academic support information technology.

This activity/function includes the following sub-activities:

**Libraries (sub-activity 40000)** – This sub activity includes expenditures for organized activities that directly support the operation of a catalogued or otherwise classified collection.

**Museums and Galleries (sub-activity 41000)** – This sub activity includes expenditures for organized activities that provide for the collection, preservation, and exhibition of historical materials, art objects, scientific displays, etc. Libraries are excluded.

**Educational Media Services (sub-activity 42000)** – This sub activity includes expenditures for organized activities providing audiovisual and other services that aid in the transmission of information in support of the institution’s instruction, research, and public service programs.

**Ancillary Support (sub-activity 43000)** – This sub activity includes expenditures for organized activities that provide support services to the three primary programs, but that are not appropriately classified in the previous sub-activities. Ancillary support activities usually provide a mechanism through which students can gain practical experience. An example of ancillary support is a demonstration school associated with the school of education. However, the expenditures of teaching hospitals are excluded.

**Academic Administration (sub-activity 44000)** – This sub activity includes expenditures for activities specifically designed and carried out to provide administrative and management support to the academic programs. This sub-activity is intended to separately identify expenditures for activities formally organized and/or separately budgeted for academic administration. It includes the expenditures of academic deans (including deans of research, deans of graduate schools, and college deans), but does not include the expenditures of departmental chairmen (which are included in the appropriate primary function categories). The sub activity also includes expenditures for formally organized and/or separately budgeted academic advising. Expenditures associated with the office of the chief academic officer of the institution are not included in the sub-activity, but should be classified as Institutional Support due to the institution-wide nature of this individual’s responsibilities.

**Academic Personnel Development (sub-activity 45000)** – This sub-activity includes expenditures for activities that provide the faculty with opportunities for personal and professional growth and development to the extent that such activities are formally organized and/or separately budgeted. This sub-activity also includes formally organized and/or separately budgeted activities that evaluate and reward professional performance of the faculty. Included in the sub-activity are sabbaticals, faculty awards, and organized faculty development programs.

**Course and Curriculum Development (sub-activity 46000)** – This sub activity includes expenditures for activities established either to significantly improve or to add to the institution’s instructional offerings, but only to the extent that such activities are formally organized and/or separately budgeted.

**Academic Support Information Technology (sub-activity 47000) –** This sub activity includes expenditures for formally organized and/or separately budgeted academic support information technology. If an institution does not separately budget and expense information technology resources, the costs associated with the three primary programs (Instruction, Research, and Public Service) should be applied to this category and the remainder to institutional support.

#### Activity 15 – Student Services

This function includes expenditures incurred for offices of admissions and registrar and activities with the primary purpose contributing to students’ emotional and physical well-being and intellectual, cultural, and social development outside the context of the formal instruction program. It includes expenses for student activities, cultural events, student newspapers, intramural athletics, student organizations, intercollegiate athletics (if the program is not operated as an essentially self-supporting activity), counseling and career guidance (excluding informal academic counseling by the faculty), student aid administration, student health services (if not operated as an auxiliary enterprise), and formally organized and/or separately budgeted student services information technology. This function includes the following sub-activities:

**Student Services Administration (sub-activity 50000)** – This sub activity includes expenditures for organized administrative activities that provide assistance and support (excluding academic support) to the needs and interests of students. This sub-activity includes only administrative activities that support more than one sub-activity of student activities and/or that provide central administrative services related to the various student service activities. In particular, this sub-activity includes services provided for particular types of students (for example, minority students, veterans, and disabled students.) Some institutions consolidate various activities in a unit titled enrollment management. Expenses for this unit would be included in this sub activity. Excluded from this sub-activity are activities of the institution’s chief administrative officer for student affairs, whose activities are institution-wide and, therefore, should be appropriately classified as institutional support.

**Social and Cultural Development (sub-activity 51000)** – This sub activity includes expenditures for organized activities that provide for students’ social and cultural development outside the formal academic program. This sub-activity includes cultural events, student newspapers, intramural athletics, student organizations, etc. Expenditures for an intercollegiate athletics program would be included in this sub-activity if the program were not operated as an essentially self-supporting operation (in which case all the related expenditures would be reported as auxiliary enterprises).

**Counseling and Career Guidance (sub-activity 52000)** – This sub activity includes expenditures for formally organized placement, career guidance, and personal counseling services for students. This sub-activity includes vocational testing and counseling services and activities of the placement office. Excluded from this sub-activity are formal academic counseling activities (academic support) and informal academic counseling services (instruction) provided by the faculty in relation to course assignments.

**Financial Aid Administration (sub-activity 53000)** – This sub activity includes expenditures for activities that provide financial aid services and assistance to students. More specifically, this sub-activity includes financial aid counseling and evaluation, records maintenance and reporting, and student employment services. This sub-activity does not include outright grants and scholarships to students.

**Student Admissions (sub-activity 54000)** – This sub activity includes expenditures for activities related to the identification of prospective students, the promotion of attendance at the institution, and the processing of applications for admission.

**Student Records (sub-activity 55000)** – This sub activity also includes expenditures for activities to maintain, handle and update records for currently and previously enrolled students.

**Student Health Services (sub-activity 56000)** – This sub activity includes expenditures for organized student health services that are not self-supporting; health services that are self-supporting are reported as auxiliary enterprises.

**Student Services Information Technology (sub-activity 57000) –** This sub activity includes expenditures for formally organized and/or separately budgeted student services information technology. If an institution does not separately budget and expense information technology resources, the costs associated with the three primary programs (Instruction, Research, and Public Service) should be applied to academic support and the remainder to institutional support.

#### Activity 16 – Institutional Support

This function includes expenditures for central, executive-level activities concerned with management and long-range planning for the entire institution, such as the governing board, planning and programming operations, and legal services; fiscal operations, including the investment office; space management; employee personnel and records; logistical activities that provide procurement, storerooms, printing; transportation services to the institution; support services to faculty and staff that are not operated as auxiliary enterprises; activities concerned with community and alumni relations, including development and fund raising; and administrative data processing. The overall objective of the Institutional Support function is to provide for the institution’s organizational effectiveness and continuity. Appropriate allocations of institutional support should be made to auxiliary enterprises, hospitals, and any other activities that are not reported under the Educational & General heading of expenditures. This function includes the following sub-activities:

**Executive Management (sub-activity 60000)** – This sub activity includes expenditures for all central executive-level activities concerned with management and long-range planning for the entire institution (as distinct from planning and management for any one program within the institution). All officers with institution-wide responsibilities involved in policy formulation and executive direction are included, such as the president, chief academic officer, chief business officer, chief student affairs officer, chief research officer, chief enrollment management officer, chief advancement officer and chief development officer. This sub-activity includes such operations as executive direction (for example, governing board), planning and programming operations, legal, risk, compliance, and internal audit operations.

**Fiscal Operations (sub-activity 61000)** – This sub activity includes expenditures for operations related to fiscal control, investments, grants and contracts, and financial management. It includes the accounting office, bursar, and internal and external audits. This sub-activity consists of those activities related to the day-to-day financial management and fiscal operations of the institution. Activities related to long-range financial planning and policy formulations should be included in 60000, Executive Management.

**General Administration (sub-activity 62000)** – This sub activity includes expenditures for activities related to general administrative operations and services (with the exception of fiscal operations and administrative information technology). Included in this sub-activity are personnel administration, space management, purchasing, campus-wide communication and transportation services, general stores, and printing shops.

**Public Relations/Development (sub-activity 65000)** – This sub activity Includes expenditures for activities to maintain relations with the community, alumni, or other constituents and to conduct activities related to institution-wide development and fund raising.

**Administrative Information Technology (sub-activity 66000) –** This sub activity includes expenditures for formally organized and/or separately budgeted administrative information technology. If an institution does not separately budget and expense information technology resources, the costs associated with the three primary programs (Instruction, Research, and Public Service) should be applied to academic support and the remainder to this category.

#### Activity 17 – Operation and Maintenance of Plant

This function includes all expenditures for the administration, supervision, operation, maintenance, preservation, and protection of the institution’s physical plant, in all cases net of the amounts charged to auxiliary enterprises, hospitals, and independent operations. They include expenses normally incurred for such items as janitorial and utility services; repairs and ordinary or normal alterations of buildings, furniture, and equipment; care of grounds; maintenance and operation of buildings and other plant facilities; security; tornado and disaster preparedness; safety; hazardous waste disposal; property, liability and all other insurance relating to property; space and capital leasing; facility planning and management; and central receiving. It does not include interest expense on capital related debt.

This function includes the following sub-activities:

**Physical Plant Administration (sub-activity 70000)** – This sub activity includes expenditures for administrative activities that directly support physical plant operations. Activities related to the development of plans for plant expansion or modification, as well as plans for new construction, should be included in this sub activity. Also included are property, liability, and all other insurance relating to property.

**Building Maintenance (sub-activity 71000)** – This sub activity includes expenditures of activities related to routine repair and maintenance of buildings and other structures, including both normally recurring repairs and preventive maintenance.

**Custodial Services (sub-activity 72000)** – This sub activity includes expenditures related to custodial services in buildings.

**Utilities (sub-activity 73000)** – This sub activity includes expenditures related to heating, cooling, light and power, gas, water, and any other utilities necessary for operation of the physical plant.

**Landscape and Grounds Maintenance (sub-activity 74000)** – This sub activity includes expenditures related to the operation and maintenance of landscape and grounds.

**Major Repairs and Renovations (sub-activity 75000)** – This sub activity includes expenditures related to major noncapital repairs, maintenance, and renovations. Minor repairs should be classified in the sub-activity “Building Maintenance.” The institution should establish criteria to distinction between major repairs and minor repairs. Costs that will be capitalized in accordance with the institution’s capitalization policy are excluded.

**Safety and Security (sub-activity 76000) –** This sub activity includes expenditures related to security; tornado and disaster preparedness; safety, including environmental safety; and hazardous waste disposal.

**Logistical Services (sub-activity 77000) –** This sub activity includes expenditures related to logistical services such as central receiving as well as space and capital leasing.

**Operation & Maintenance Information Technology (sub-activity 78000) –** This sub activity includes expenditures for formally organized and/or separately budgeted operation and maintenance information technology. If an institution does not separately budget and expense information technology resources, the costs associated with the three primary programs (Instruction, Research, and Public Service) should be applied to academic support and the remainder to institutional support.

#### Activity 18 – Scholarships and Fellowships

This function includes expenditures for scholarships and fellowships in the form of grants to students, resulting either from selection by the institution or from an entitlement program. It also should include trainee stipends, prizes, and awards, except trainee stipends awarded to individuals who are not enrolled in formal course work, which should be charged to instruction, research, or public service as appropriate. Recipients of grants are not required to perform service to the institution as consideration for the grant, nor are they expected to repay the amount of the grant to the funding source. When services are required in exchange for financial assistance, as in the Federal Work-Study Program, the charges should be classified as expenditures of the department or organizational unit to which the service is rendered. Aid to students in the form of tuition or fee remission also should be included in this function. However, remissions of tuition or fees granted because of faculty or staff status, or family relationship of students to faculty or staff, should be recorded as staff benefits expenditures in the appropriate functional expenditure function.

Note: The budgeted scholarship expenditures for Educational & General, Part I, generally include only resident and nonresident student tuition waiver scholarships and funded student scholarships.

#### SCHEDULE B

Eight major objects of expenditure, with additional detail for personnel services, are reported on this schedule. Expenses should be classified by these objects of expenditures in accordance with the following definitions (see listing of Office of State Finance object codes for further clarification):

###### 1 Personnel Services

1a. Teaching Salaries – All salaries paid for resident teaching services including payments for sabbatical leaves and extra compensation for overload teaching assignments. Excluded here are salaries paid for administrative and other non-teaching services, the proportional part of the salaries of department heads and deans paid for non-teaching services, salaries paid for separately budgeted research activities and retirement supplements.

1b. Professional Salaries – All salaries paid for professional services other than teaching services. Included in this category would be salaries paid for administrative services, separately budgeted research services, and other such services.

1c. Other Salaries and Wages – All salaries and wages paid that are not classified as “teaching salaries” or “professional salaries.” Included should be the salaries and wages of secretarial and clerical personnel, janitors, student labor, maintenance personnel, and the like.

1d. Fringe Benefits - Expenditures for the welfare of the faculty and staff such as institutional payment of group insurance premiums, retirement allowances, institutional payment of social security taxes, and workmen’s compensation insurance premiums.

1e. Professional Services – Non-payroll expenditures made for professional service such as auditing, consulting, legal, architectural, and other professional and technical services. Professional services means services, which are predominantly mental or intellectual in character rather than physical, or manual and which do not involve the supplying of products.

**2 Travel** - Expenditures for the transportation of institutional employees as well as subsistence allowances made to those employees for the period of time that they are involved in travel.

**3 Utilities** - Electricity, gas, water, and sewage furnished by public utilities.

**4 Supplies and Other Operating Expenses** – Commodities in a natural or manufactured state that: (1) are entered into the repair of the buildings, equipment, non-structural improvement, or land; (2) depreciate very rapidly with use; (3) have limited reusability; (4) are highly susceptible to loss or theft; or (5) whose cost is so small as to make it impractical to classify as capital items. Also report contractual obligations (except Professional Services), for vendor provided repairs, housekeeping, general maintenance services of building and grounds and other nonprofessional services, memberships, advertising expenses and communications expenses.

**5 Property, Furniture and Equipment** – Laboratory equipment, machinery, furniture, furnishings, tools, foundation livestock, vehicles, and other such items that are expected to have a substantial useful life and that may be used repeatedly without material impairment of their physical condition. Include library books and periodicals in a separate category below. The costs of equipment items that replace existing equipment would be considered current expenditures; whereas, the costs of original equipment or additions to original equipment would be considered capital outlay.

**6 Library Books and Periodicals** – Books, periodicals, pamphlets, and the like which represent acquisitions to the library of a permanent nature. Included in the cost of books and periodicals are the cost incurred in binding these items in order to put them in a more permanent state. The costs of books and periodicals that replace existing equipment should be considered current expenses; whereas, the costs of original books and periodicals or additions to original books and periodicals would be considered capital outlay.

**7 Scholarships and Other Assistance** - Scholarship payments and tuition waivers granted to students for educational purposes.

**8 Transfers and Other Disbursements** – Includes incentive payments, loans, taxes, merchandise for resale, transfers, employee withholding, inter- and intra-agency payments for transfers.

SCHEDULE C

Schedule C is reported on a cash basis. Amounts reported on Schedule C should support the availability of non-state-appropriated funds reported on Schedule A plus the amount of state-appropriated funds allocated for the budget year. Please use the following guidelines in classifying income on this schedule:

**1 State Appropriated Income** **For Operations** – Authorizations by the state legislature and the State Regents to incur obligations and to make operational expenditures for educational and general purposes.

**2 State Appropriated Income – From State Grants, Contracts and Reimbursements** - Appropriations that come to the institution from the State Regents in the form of economic development grants, other grants and/or contracts and reimbursements for the National Guard Tuition Waiver Program and the tuition waiver program for the concurrent enrollment of high school seniors, etc.

**3 Federal Appropriations** – Appropriations that come to the institution directly from the federal government such as appropriations for land-grant colleges. Income from research and other sponsored programs are reported as grants and contracts.

**4 Local Appropriations** – Appropriations that come to the institution directly from the local government such as appropriations of local tax-levy revenues.

**5 Resident Tuition** – Tuition charges, including nonresident tuition waivers, assessed to all students for educational and general purposes.

**6 Nonresident Tuition** – Tuition charges, including nonresident tuition waivers, assessed to all students who are not residents of the state of Oklahoma.

**7** **Student Fees** – All mandatory and academic service fees assessed students for educational and general purposes. Prescribed fees that must be paid by the student as a condition for 1) applying for admission to the institution, 2) changing enrollment, 3) enrolling in specific courses, 4) graduating from the institution, or 5) other educational and general fees, are included in this category. **The amount reported must agree with the amount reported for the total of mandatory fees and academic service fees for Fund 290 on the SRA3 Schedule C-1 form.**

**8 Gifts, Endowments and Bequests –** All unrestricted gifts, endowments and bequests received for educational and general purposes and all restricted gifts, endowments and bequests to be expended during the period of this report for educational and general purposes.

**9 Other Grants, Contracts and Reimbursements** – All unrestricted grants and contracts received for educational and general purposes and all restricted grants and contracts to be expended during the period of this report for educational and general purposes. Included here should be only those grants and contracts that are to be used to support regular programs or projects of the institutions. Also included here are incomes received as indirect cost reimbursements and overhead from sponsored research and other sponsored programs from Part II of the budget.

**10 Sales and Services of Educational Departments** **(SSED)** – Incidental income of educational departments such as proceeds from the sale of department publications, products, or services. Such income should be reported here even though the services of students might be utilized in producing the revenue.

**11 Organized Activities Related to Educational Departments** **(OARED)** – Income of activities that are organized for the purpose of providing professional or technical training for students and at the same time producing a certain amount of revenue for their own support.

(NOTE: To illustrate the difference between SSED and OARED, assume the repair of an automobile by an auto mechanics class. If the auto mechanics department has an organized program of auto repair work as a means of providing training for students, the income should be classified as “Organized Activities Related to Educational Departments.” However, if the income resulted only incidentally to regular class activity in the absence of an organized program for such purpose, the income should be classified a “Sales and Services of Educational Departments.”)

**12 Technical Education Funds –** Funds allocated to the institutions by the State Regents which are derived from technical education program support provided as a result of a contract with the State Board of Vocational and Technical Education.

**13 Other Sources of Income** – Report here all other income in addition to that as classified in the various categories above which, according to state law and regulations, is expected to be used for educational and general purposes at the institution. Continuing education activities are reported in this category.

**14 Federal Stimulus Funds (CARES) and (ARPA)** – funding received from the Higher Education Emergency Relief Fund and Emergency Financial Aid Grants to Students.

SCHEDULE C-1

On Schedule C-1, report the income for mandatory fees and academic service fees for income transacted in the institution’s Fund 290 and Fund 700 accounts. The mandatory fees and academic service fees for Fund 290 must agree with the amount reported as “Student Fees” on Schedule C. The mandatory fees and academic service fees for Fund 700 are included in the amount reported in cells C38 and C39 of Schedule C-1. Schedule C-1 is located in rows 36 through 41 of Schedule C.

SCHEDULE C-2

See instructions inside the SRA3 worksheet.

SCHEDULE E and Optional Schedule E-1 and E-2

Schedule E reports expenditures by function, department and by object of expenditure. Expenditures by Function or reported in the same order as listed on Schedule A. Within each function, report the departmental budgeted expenditures by object of expenditures. The objects of expenditures are reported into two classifications, Total Personnel Services and Operational Costs.

1. **Personnel Services:** For each departmental, report the title and the salary amount for each budgeted position. Report the total fringe benefits and payroll taxes budgeted for all budgeted employee positions. Below the fringe benefit amount, report the amount budgeted for professional services. The amount reported for Total Personnel Services is the amount reported for salaries, fringe benefits and professional services.
2. **Operational Costs:** Operational costs include travel, supplies and other operating expenses, property, furniture and equipment, library books and periodicals, scholarships and other assistance and transfer and other disbursements. Budgeted utility expenditures are reported in the function for Operation and Maintenance of Plant. The budgeted amount for each operational cost is reported.

The amounts reported for personnel services and operational costs are added together to report the department’s total budgeted expenditures.

The totals for each departmental budget are totaled to report the function’s total budgeted expenditures.

The sum of budgeted expenditures by function equals the total budgeted expenditures for the educational and general part I budget.

Examples of Schedule E are for illustrative purposes only. Add or delete departments as needed. Each institution will develop a Schedule E to identify the functions and departments used to classify budgeted expenditures. See Program Classification Structure, Second Edition, and Technical Report 106, produced by the National Center for Higher Education Management System (NCHEMS) for help in classifying departments into the proper functions.

**Optional Schedule E-1 and E-2:**

In FY2012, the COBO Budget and Accounting Committee met from September 2011 through March 2012 to review the SRA3 forms. One recommendation was the option to report Schedule E into two documents; one from the human resources software reporting each budgeted salary position by classification, teaching, professional and nonprofessional salaries. The second document, from the accounting or budgeting side, reports the amounts budgeted by the object classification used in Schedule B. The committee agreed that this would save the institutions valuable time in the completion of their budget documents. Vice Chancellor Amanda Paliotta authorized this revision in April 2012. Examples of Schedule E-1 and E-2 are included in the workbook named 2 – FY2024 SRA3 Forms.

Schedule E-1 reports the amount budgeted for each teaching, professional and nonprofessional position by function and by department. At the end of each function, there is a recap summary of total salaries by classification and at the end of the worksheet there is a salary recap of the total E&G Part 1 budget by classification.

Schedule E-2 reports the total amount budgeted for each object of expenditure classification (See Schedule B) by function and by department. At the end of the worksheet there is a recap summary of the total E&G Part 1 budget by object classification.

SCHEDULE F & G

Schedule F reports the proposed budgeted expenditures by object for each function reported in Part I and the total budgeted expenditures in Part II of the educational and general budget. Schedule F is used to enter the institution’s budget allotment into the Office of State Finance ICS program. For FY2024, enter the proposed budgeted expenditures for each function. The amounts reported on the rows titled “Entry into CORE E&G Part I” and “Entry into CORE E&G Part II” are entered into the ICS program. Institutions are reminded to input Function - 18 Scholarships net of tuition waivers into the OSF ICS program. Federal Stimulus Funds (CARES) and (ARPA) are reported to Total E&G Part I – Fund 490.Schedule F is reported in rows 14 through 30.

Schedule G reports the proposed budgeted expenditures by object of your total 700 Fund. The amounts reported are budgeted for Agency Special Accounts and will allow for integration of these activities into the OSF ICS Accounting System. This allocation request will have no impact on the institution’s internal management of the ASA/700 Fund. The maximum number of funds approved will be limited to the number of Agency Special Accounts currently approved by the Agency Special Account Board. The institution may request of the Agency Special Account Board the consolidation of one or more ASA accounts into a single fund. Please report “Fund 789” - the Payroll Consolidated budget and “Fund 790” - OKHEEI Self-Insurance Fund to Schedule G.

SCHEDULE H

Schedule H is used to report consolidated capital budgets by fund number to OMES. Contact Sheri Mauck if you have questions.