

University of North Texas

Guidebook

for

Instruction Related Fees

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Hurley Administration Building**

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INTRODUCTION

In 1994, the Denton campus process for charging fees under the “Incidental Fee Statute” (Sec. 54.504 Texas Education Code) and the “Laboratory Fee Statute” (Sec. 54.501 Texas Education Code) was revised to ensure that the University was in compliance with the statutes and that students receive full benefit of the goods and services for which the fees are charged.

Subsequently, the instructional fee procedures were reviewed and edited in 2015 to continue focus on instruction and to improve the fee process by modifying the collection of instructional fees to a college or school instead of on a course-by-course basis. This “Guidebook for Instruction Related Fees” has been updated to reflect the changes to policy and procedure. The Guidebook will be used by academic deans, college budget support staff, departmental chairs, and others as a reference guide to the Instructional Fees Policy, 10.037. The revised policy, approved in June 2015, is included on page 37 of this guidebook.

The procedures and suggestions contained in the Guidebook are intended to assist college, school, and departmental staff in preparing Academic and Lab fee requests and preparing and maintaining expenditure documentation. The Guidebook does not provide a “generic” cost accounting/budget tracking system; however, the Academic Resources staff is willing to assist departments on an individual basis, as requested.

The Guidebook provides suggestions for tracking and/or allocating costs during the fiscal year, suggestions for document maintenance, and detailed information about various operating procedures and allowable expenses.

The Academic Resources Office, a division of the Office of the Provost, will answer any questions regarding the use of the fees.

GENERAL INFORMATION

There is one type of instructional fee that falls under the Incidental Fee Statute (Sec. 54.504 of the Texas Education Code) and one instructional fee that falls under the Laboratory Fee Statute (Sec. 54.501 of the Texas Education Code).

Incidental Fee Statute:

An academic fee is charged to every course within a college/school and it covers supplies or services that directly support classroom instruction and are generally available to students enrolled in the courses within the college or school. Copies of syllabi, handouts, tests, and/or the wages for a worker who prepares such copies are some of the most common types of expenses on an academic fee. **This Guidebook will provide examples of other allowable expenses.**

Academic Fees are a designated fee; their purpose is designated on the fee request form or spreadsheet. Designated fees are considered local money and funds not expended at year-end carry forward for use in the new fiscal year for the same purposes. “Prudent reserves maintained in the fund balance may include a modest amount of up to 10% of the annual Academic Fee revenue, inclusive of equipment reserve funds. Annual unexpended fund balances in excess of the 10% reserve must have written justification approved by the Provost (quoted from policy 10.037).” Unless the college or school receives approval to carry the balance, the fee must be revised to bring the available academic fund balance in compliance for future fiscal years. Additional information about equipment reserve funds begins on page 15.

Laboratory Fee Statute:

A lab fee must be charged to any course that meets the definition in the statute. At UNT, this includes the requirement that the student register for or attend a separate lab section to complement the lecture section. **A lab fee according to the statute in effect in 2015 can be no less than \$2 and no more than \$30 and should approximate the actual cost of laboratory materials and consumable supplies.** Lab fees may only be spent on materials and supplies—never on salaries, wages, services or equipment.

Lab fees are authorized under a specific state law and are considered to be state funds in the university accounting system. The chart fields for state funds close on August 31st and a new budget is provided on September 1st.

Chartfield String:

Chartfields are the mechanism for categorizing and tracking all University financial transactions. A series of chartfields makes up a chartfield string, which is required on every transaction. References to “chartfield string” are to the accounting codes required for every financial transaction and/or where a budget may reside. The chartfield string will ordinarily consist of Organization Department /Fund Category/Fund/Function.

OVERARCHING PRINCIPLES OF INSTRUCTIONAL FEES

- Instructional Fees (academic and lab) are reviewed and revised once-per-year. Presently this review occurs in January.
- Academic Fees directly support classroom instruction and support supplemental activities and services that enhance classroom activities and learning. Current examples of the latter include tutors, graders, help centers, and resource centers.
- Academic fees will be calculated and generally applied on a college-wide basis, rather than on a course-by-course or section-specific basis.
- Units will continue to review and revise fee budgets to comply with the statute that requires the fee to “reasonably reflect the actual cost to the university of the materials or services for which the fee is collected.”
- An academic fee will be charged at the college/school level and it can be:
 - One fee, charged by the credit hour to *all students* enrolled in courses in the college/school, or
 - One fee for *all undergraduate students*, charged by the credit hour to all students enrolled in undergraduate courses in the college/school (no charges for graduate students), or
 - One fee for *all graduate students*, charged by the credit hour to all students enrolled in graduate courses in the college/school (no charges for undergraduate students), and/or
 - Two fees, *one undergrad and one graduate*.
 - A very limited alternative to request *differential fees* within a college/school, as approved by Academic Resources.
- Colleges/Schools will:
 - Annually review expenditure categories and amounts to most accurately predict a total expense budget.
 - Calculate fees per credit hour by dividing total requested budget by total estimated credit hours to be generated over a 12-month period.
 - Complete Excel® spreadsheet template (or other forms, as provided by Academic Resources) to submit budget requests for Academic Fees.
 - Submit Lab Fee Forms as needed. A sample is on page 34, but may be updated or revised by Academic Resources in the future.
- Lab Fees *must* be charged separately from an academic fee when appropriate under Statute. Courses for which students must register for a lab section are required to charge a lab fee per Section 54.501 of the Higher Education Code. All organized lab course(s) set-up through the Registrar’s Office must be charged a separate fee from the Instructional fees.

- Academic and lab fee submissions will be reviewed and approved by Academic Resources, Provost, and by the President or his or her designee.
- Deans' Offices may request to increase the fee amounts to include collecting money for centralized instructional goods and services that support classroom instruction, and retain those funds in the Dean's Office to be managed centrally. This is in addition to fees collected to support departmental/unit instructional activities and must be in accord with the first principle above.
- Colleges/departments in possession of depreciable equipment are required to maintain and update depreciation schedules to manage equipment purchasing and replacement. The schedules must be kept up-to-date by the departments and submitted with the annual fee revision forms.
- Prudent reserves maintained in the fund balance may include a modest amount of up to 10% of the annual Academic fee revenue, inclusive of equipment reserve funds. Annual unexpended fund balances in excess of the 10% reserve must have written justification approved by the Provost." (quoted from policy 10.037) Read about equipment reserve funds and depreciation schedules beginning on page 15.
- Refunds will not be provided. If fiscal year expenses are less than 90% of available funds, the fee will be reduced in the upcoming year to bring the balance back in compliance. A Dean may submit a justification for a fee adjustment that leaves some of the unused money in the college's chartfield string to be used in the next year (e.g. because some costs have risen or a piece of instructional equipment is being requested).
- Academic Fee budget requests can include an expense line for purchase of new (not just replacement) instructional equipment in the upcoming fiscal year. Academic Resources will request justification at the time the fee amount is submitted.
- Historically, the equipment reserve funds were maintained on the General Ledger and balances were only available by requesting that information from the Budget Office. As of FY 2016, the equipment reserve funds will be part of the balance of available funds in the primary college or departmental fee chartfield string (it is up to the Dean's Office to decide where the equipment reserves will be held).
- Academic Fees will be deposited at the college/school level so a beginning budget is required. If the Dean will distribute money from the college/school's fee chartfield string to departments/units, then budgets must be created for those units. The budget at the college/school level would only be for the amount that the college or school intends to retain for centrally-managed items. Budgets at the departmental or unit level would only be for the amount that the college/school expects to distribute to that unit. This method prevents double-counting of revenues and expenses.
- Instructions for the annual university budget planning process and the fiscal year budget data entry will come from the Budget Office through the VPAA Office. The

total revenues and total expenditures must net to zero for each Academic or Lab Fee as entered in this process.

- Academic and Lab Fee budgets will be entered in the University's budgeting system of record (Hyperion as of FY17) at the same time as all other budget items for the next future fiscal year. Academic Fee balances will carry-forward from year-to-year, but balances (including the equipment reserve amount) that exceed 10% of the fiscal year revenues must be justified to the Provost's Academic Resources Office. Colleges may be required to adjust the instructional fee for the following fiscal year if the balance can not be appropriately justified.

ADDING OR CHANGING A FEE

Requests to change either type of instructional fee must be submitted to Academic Resources for review according to the calendar provided on pages 31 through 33. Academic Resources ensures that all requests comply with state statutes and university policies regarding Incidental Fees and Laboratory Fees and that the amounts requested are accurately computed and reasonable. A spreadsheet template has been made available by Academic Resources in preparation for a new Instructional Fee or to change an existing Instructional Fee. Lab Fees will be submitted on the form that has been designated for this purpose. It is included on page 34, but could be updated or revised in the future. The forms/spreadsheets are reviewed, edited if needed, and approved copies are returned to the college or school.

Academic Resources will obtain final approval from the Provost and President or his or her designee and submit the approved Academic and Lab Fee rates to Student Accounting and University Cashiering Services (SAUCS) and to the Budget Office prior to the initiation of fall registration, in order to establish the academic and/or lab fees to be charged for the following fiscal year. These steps comply with our policy and State Statute.

Academic fees and lab fees may be added or changed only once per year. Academic Resources will annually distribute specific instructions and timetables for revising academic and lab fees. A general calendar begins on page 31.

In accordance with state statute, fees must be set at the time that students begin registering for a session. Fees must remain fixed for the entire academic year once registration begins for the fall semester.

Additional information about the submission of fees, review of fees, approval of fees and posting of fees to the billing system are in the policy.

DIRECT vs INDIRECT SUPPORT OF INSTRUCTION

To comply with the policy it is important to understand the difference between direct and indirect support. The difference is illustrated below by a few select examples.

DIRECT SUPPORT

(appropriate for fee)

A computer in a lab made available to students to do homework or class projects.

File folders given to students as a way to organize class projects and students are allowed to keep the folder when the graded project is returned.

Wages of someone who types syllabi or photocopies tests and handouts for a faculty member.

Travel for students when a field trip is a class requirement as articulated on a course syllabus.

The restricted access phone line in a tutoring center or help center.

Wages of a technician who supports, maintains and does repairs for a student-only computer or scientific lab.

INDIRECT SUPPORT

(inappropriate for fee)

A computer in a faculty member's office on which he/she prepares class materials (but also does administrative and research tasks).

File folders that faculty members use to file old tests and homework assignments in their offices.

Wages of someone who types grant proposals or manuscripts for a faculty member.

Travel for students to perform at a competition that is not a class requirement

A phone line on which faculty or staff conduct departmental business, even if it includes ordering instructional materials or equipment.

Wages of a technician, who supports, maintains and does repairs for computers in faculty offices or equipment in restricted research labs.

DOCUMENTING AND ALLOCATING COSTS

The Instructional Fee structure supports the documentation and/or cost allocation model for each fee. Regardless of whether the costs are allocated at a departmental level or at the college/school level in total, documentation of the expenditures is required. Following these suggestions will ensure proper allocation of expenses on a monthly basis and proper documentation of expenses as necessary and appropriate on the Instructional Fee chartfield strings, but does not include examples of every type of allowable expense.

- If you are paying for rental, maintenance, and supplies for a copier from One chartfield string, and copies are attributable to more than one chartfield string, charge the copies to individual fees using copy logs, audition readings, or programmed codes as backup for the allocation. Submit an IDT for the copy charges to the Financial Reporting Office at the end of each semester or annually. The IDT should include the number of copies, the monthly rental fee and the per copy charge amount (if charging for copy paper), the chartfield string to charge, and the chartfield string to credit. Note on the IDT that records are on file in the departmental office. The Financial Reporting Office will process an IDT entry that will charge the fee chartfield string indicated and credit the chartfield string from which your copy machine charges are paid. Charging these costs directly to the appropriate fee chartfield string is the appropriate cost allocation method.
- If the copier is also being used to support general departmental, administrative or research expenses, it is preferable to expense the copy machine lease against the departmental chartfield string and then process cost share requests on an IDT (as noted above) to cost share the monthly expenses back to the Academic Fee chartfield string. This method ensures that student fees are not accidentally used to fund administrative or research expenses. If the copier is used *exclusively* to support instructional activities, the rental agreement for the copier may be charged directly to the Academic Fee chartfield string. A copier should not default to charge an academic fee directly unless it is used *exclusively* for instructional activities.
- Charge payroll expense transactions to the chartfield string as each payroll is processed. (The Budget Office will not cost share salaries and wages under any circumstances.) Payroll expense transactions will include both gross pay and benefits. Benefits include both federal and state matching social security and unemployment requirements (fringe benefits) as well as State employee insurance and matching retirement benefits. Unlike your departmental budgetary chartfield string, the academic fee chartfield string assumes full cost of the benefits because they are local funds. Only wage and salary expenses that have been approved by Academic Resources through review of a job description (even for hourly wages) may be posted to Academic Fee chartfield strings.

It is important to keep documentation of fee requests, approvals and expenditures in case of audit, and in accord with retention schedules. Many documents are now retained online (ePRO, ePAR, etc.) and the auditors can access and use these online versions. Other documents, memos, emails, etc. may be kept as paper documents.

- The approved Academic and Lab Fee requests to establish your fee(s), which documents the types of expenses approved, an estimate of revenues and expenditures for each fee, and the academic programs (identified by course or program four-letter prefixes) to which the fees are attached.
- Any correspondence regarding the use of the fees.
- Purchasing documentation, including ePro requisitions, IDTs and purchasing card receipts and logs.
- Timesheets, ePARs and HRM forms for salaries and wages paid from academic fees.
- Approved job descriptions for both staff and students. If a staff position is funded from multiple sources, it is recommended that the PIQ and UPO-31 be split into sections listing the job responsibilities for each funding source.
- Copy machine records, copy logs, IDTs, etc. These records will serve as documentation to allocate costs and for requests to cost share funds if copier costs are divided among chartfield strings. Additionally, these records will prove invaluable in planning future services you may wish to provide.
- Equipment depreciation schedules; copies of ePro requisitions and IDTs related to replacement of equipment on the schedule; inventory forms related to transferring outdated equipment to Surplus or transferring equipment to another unit on campus.
- Correspondence approving purchase of new equipment (that is, equipment not yet on the depreciation schedule).

ALLOWABLE EXPENDITURES ON ACADEMIC AND LABORATORY FEES

Questions regarding the use of the fees should be submitted to Academic Resources. As a general comment, just because something can be charged on fees does not mean that it should be or must be. Departments should always be cognizant of the financial burden that each of these decisions places on our students and seek other sources of funding before requesting new fees or increases to existing fees.

ALLOWABLE SALARY, WAGE & FRINGE EXPENSES

Employees Paid by Academic Fees:

The employment of classified personnel or student workers will be allowed for such duties as the preparation and distribution of classroom materials, maintenance of student materials (consumable supplies) and/or management of equipment stockrooms or other specialized facilities where students work on class assignments. These positions provide direct support of instructional activities. A job description of each regular salaried position or hourly wage position paid from an academic fee must be submitted to Academic Resources for approval **before** the position can be set up on payroll. **Upon approval, the job duties of the approved position may not change without the written approval of Academic Resources.** All academic staff positions that are created or revised, regardless of source of funding, are processed through Academic Resources. In the case of positions on an academic fee chartfield string, Academic Resources will give additional attention to compliance with State statutes and internal policies related to these fees. Academic Resources requires the following information to substantiate a position funded by academic fees:

- Position Information Questionnaire (PIQ) listing all duties including approximate percentage of effort associated with each duty. Any position that is split between an academic fee and a separate funding source must list instructional duties funded by the fee separately from the duties funded by the other source of funds.
- Planning Guide/Performance Rating Form (UPO-31) identifying the factors against which the employee will be evaluated. The factors should correspond to those articulated on the PIQ.
- HRM-4 identifying the percentage effort distributed to the academic fee. The percent effort charged to the fee should be no greater than the percentage of instruction-related duties identified in the PIQ.

In addition, the Academic Fee may not be used to pay the salary or wages of an individual who performs general office functions such as receptionist duties, answering the phone, general filing, purchasing or payroll; nor may they ever support administrative or research activities within the department. Finally, academic fees may not be used to provide administrative support to faculty members.

Benefits costs are charged to instructional fee chartfield strings. In addition, if a salaried employee is eligible for Benefit Replacement Pay (BRP) or Longevity Pay, these

amounts must be listed separately from salary, since they are paid from the wage expense line.

Faculty salaries are not allowed on Academic Fees and, in the policy and this guidebook, faculty is defined as instructors-of-record in the schedule for courses that receive a grade on the transcript.

Salaried Graduate Teaching Assistants are allowable on Academic Fees, as their responsibilities are directly related to instruction and learning. The expense would include salary and fringes. Tuition funding for a graduate student appointment cannot be funded from an instructional fee so the unit must know the source for the tuition funding before requesting to hire a TA on the fee. The same is true for Graduate Services Assistant (GSA) appointments on the fee.

Salary or Wage Payments from Multiple Chart Fields or from Multiple Fee Chartfield Strings:

Due to restrictions regarding types of tasks that employees paid from academic fees may perform, and because of limited staff in some academic departments, it may be necessary to divide the cost of the duties among several chart fields.

If an hourly employee performs instructional support work as well as non-instructional work, the department must submit separate ePARs for the two appointments on separate funding sources. Separate timesheets must be maintained for the separate employee record numbers and only instructional support work can be charged to the Academic Fee chartfield string.

If the cost of a staff position or salaried TA or GSA appointment is to be divided, the individual must be authorized on payroll on all appropriate chartfield string numbers using the appropriate ePAR or HRM forms.

At the time that expenses are being reviewed, individuals who are partially paid from Academic Fees should be consulted to determine if the FTE split is still appropriate based on their assessment of time spent on various tasks.

Staff Raises and Reclassifications on Fees:

Raises

Generally, individuals being paid from academic fee chartfield strings fall under the same policies and procedures for raises, as do individuals funded from State chartfield strings. If, at the time that a fee revision request is being prepared, it appears that salary increases may be authorized, a raise may be included as an estimated expense to ensure that sufficient funds are collected on the fee chartfield string. The budgeted amount for a staff position must reflect that staff member's salary at the time the fee request form is submitted. If you wish to estimate a raise, put that amount on the form in the hourly wage section with a brief explanation.

Estimating a raise on the fee request form is not, in any way, a request for the individual employee to be granted that raise. It is only an estimate for calculating the fee amount. Any actual raise would have to be requested and justified using the forms, procedures and deadlines established by the University and if there are no merit raises in the next fiscal year, the estimated raise funds will not be used for that purpose.

The Budget Office will use the master raise spreadsheet to adjust the salaries of the staff members. The department may need to do an ABA form or HRM-4 form to transfer money from other lines (like the hourly wage line) within the chartfield to cover the raise if the raise causes a deficit on the staff salary line. Watch for specific instructions from the Budget Office or from Academic Resources in this situation.

If no raise is estimated on the fee request form and a mandatory raise is applied in the next fiscal year, funds will have to be moved from one line to another to cover the raise amount and will reduce the unit's available funds for other purposes. Watch for specific instructions from the Budget Office or from Academic Resources in this situation.

Reclassifications

Paperwork for reclassification of a vacant staff position may be submitted at any time during the fiscal year unless Human Resources has issued other instructions. The request must go through all the normal approval steps. In particular, Academic Resources will review the PIQ and UPO-31 to insure that all the listed responsibilities still conform to Academic Fee guidelines with respect to direct support of instruction, and the Human Resources Office will review the PIQ and UPO-31 to determine if the position responsibilities match the requested job title.

Reclassifications of filled positions must follow the standard timeline and procedures announced by Human Resources each year.

Consideration of the availability of funding must be made when reclassifications are submitted. As changes in fees are only allowed once per year, the expense for a reclassification must be considered when fee revisions are submitted or must be funded from funds available on other expense lines in the fee chart field at the time the reclassification is requested. Budgeting funds for a possible staff position reclassification is, in no way, a commitment that the reclassification will be approved. Normal review procedures must be followed.

Fringe benefit expenses will also increase when salaries are increased either through raises or staff reclassification.

Employees on Lab Fees:

Lab Fees are restricted by law to materials and consumable supplies. The cost of wages or salaries to run the lab are allowable, but may be charged to the college, school or

departmental Academic Fee chartfield string. **Under no circumstances will the payment of salaries or wages be allowed from a Lab Fee.**

ALLOWABLE EQUIPMENT AND RELATED EXPENSES

Equipment on Lab Fees:

Lab fees are limited to material and supply expenses. The costs of equipment needed to run the instructional lab are allowable on the Academic Fee.

Equipment on Academic Fees, General Information:

Students may prepare class projects that require access to certain kinds of equipment. For example, music students might need access to an instrument that they don't personally own; film students might need video cameras and editing equipment; education students might need AV equipment to prepare classroom presentations; science students may need equipment to do lab experiments related to course content and assignments. Some equipment is permanently located in an instructional facility. In other cases, the department might establish an equipment loaner program and have certain items available to be checked out by the students. The fee could cover the usage (depreciation cost) of the equipment and, perhaps, a student worker to staff the instructional equipment loaner room.

When purchasing either new or replacement equipment charged to an academic fee, a statement must be included on the purchase document (ePro requisition, Interdepartmental Transaction or Purchasing Card log) by the Organization Department holder that certifies the equipment is necessary to provide the services for which the fee is collected and that the equipment will be used by the students for instructional purposes. If a piece of equipment may be used for multiple purposes (e.g. for faculty research or administrative work), documenting the percentage of the utilization by students for instructional purposes and how the equipment will benefit the students in the classroom or lab is necessary. Additional funding sources will be required in these instances and the purchase cost split across multiple chartfield strings. Colleges/schools may establish internal procedures to ensure that equipment purchased on an academic fee is exclusively for instructional purposes or, if used for multiple purposes, is purchased on multiple chart field strings.

Equipment may also require maintenance plans, software, spare parts for repairs or repair services, though these should be listed as separate operating expenses on the appropriate lines of the fee request spreadsheet.

If it is necessary to purchase equipment that was not listed on the original equipment section of the fee request form and is not a replacement of equipment already listed on the depreciation schedule, the [equipment request form](#) must be filled out and submitted for approval.

Old Depreciation Reserve Conversion to New Equipment Reserve:

Historically, the depreciation reserve funds have been held in the General Ledger and it was necessary to request that the Budget Office transfer funds from the reserve to the fee to cover replacement equipment.

During FY16, the reserve balances will be transferred into academic fee chart field strings; i.e. the reserve funds will be included as part of the available balance along with current budgeted revenues and expenditures, be immediately available for expenditure (no transfer needed), and are to be managed by the Organization Department holder. Also, the revised policy references an equipment reserve not just a depreciation reserve. The latter was used to replace equipment listed on a depreciation schedule. The former includes both replacement equipment and purchase of brand new instructional equipment that will be added to the depreciation schedule.

In some colleges/schools the equipment reserve will be held in the Dean's Office and in some colleges/schools the equipment reserve funds will be distributed to the departments and units. A purpose code chartfield has been established to differentiate the reserve funds from other funds in the fee chartfield. An ABA should be prepared to transfer the funds to the reserve fund purpose code, 11630.

The "90% rule" refers to the requirement that 90% of available funds (not just 90% of current year revenue) should be spent for instructional purposes unless a written justification is approved by the Provost. Budgeting equipment reserve funds within the Academic Fee chart field will likely inflate the year-end fund balance and make it appear as if the 90% rule has been violated. This violation must be justified to the Provost to comply with the policy. If necessary, a memo from the Dean to the Provost justifying the reasons for violating the 90% rule shall be submitted to Academic Resources by October 31 following the end of each fiscal year. Departments should maintain records on (1) beginning reserve balance, (2) additions to the balance from current year revenues and (3) expenditures from the equipment reserve for replacement equipment.

Purchasing Replacement Equipment from the Equipment Reserve:

Departments are required to maintain a depreciation schedule for all fee-related equipment that has a useful life of more than one year. The required depreciation schedule is a useful management tool in terms of tracking instructional equipment, projecting replacement schedules, and so on. It is particularly important in determining an appropriate fee amount to be charged to students who will be using the equipment in the next fiscal year.

To adapt to budget changes that occurred during FY16, existing depreciation schedules should be divided into two schedules: one for items with a purchase price less than \$5,000 and one for items over \$5,000. There are two separate expense lines on the fee request form based on this differentiation.

Those two equipment use (depreciation) expense amounts are included on the fee

request spreadsheet and those funds may be used to replace equipment necessary to provide the services for which the fee is collected and as listed on the depreciation schedule. In effect, students are being charged a usage fee; i.e. they use the equipment and the wear and tear will require that the item ultimately be replaced. The purpose of the two lines for depreciable equipment expense on the fee request spreadsheet is to have sufficient funds available to replace the equipment when it wears out, breaks beyond repair, or needs to be upgraded to a newer technology. In order to include an equipment replacement/depreciation charge on an Academic Fee, a depreciation schedule must be submitted to Academic Resources, through the Dean's Office.

Basic information on a depreciation schedule includes:

- Date the schedule was prepared
- Fee Organization Department number
- Name, model number or some other descriptor for the equipment
- Purchase date
- Purchase price
- Number of years to be depreciated
- Depreciation expense per year, per item (cost divided by years of useful life)
- Total to be collected in one year

Some departments choose to include additional information, such as:

- UNT tag number
 - Room location of the item
 - First year item was on the schedule (if different from purchase year)
 - Year depreciation will expire and should be set to a zero expense

Contact the Budget Office if you have questions about time periods for depreciating various kinds of equipment. The Budget Office will consult the State of Texas guidelines and query you on your equipment usage patterns in determining an appropriate time period.

In equipment-intensive departments, it may not be practical to charge students the full amount of calculated depreciation; i.e. the fee would be too high. A department may choose to collect less than 100% of the allowable annual depreciation with the understanding that the department will cover any expenses for equipment replacement that exceed the amount available in the equipment reserve. In these instances, please note on the depreciation schedule that less than 100% is being collected.

Equipment that has been fully depreciated but does not yet need to be replaced should remain on the depreciation schedule (for future replacement), but the annual amount to be collected must be changed to zero for that specific item.

If an item has been fully depreciated, has been replaced, but still has some useful life and can benefit students, it can be removed from the depreciation schedule (so no further

funds are collected on it and it is not accidentally replaced twice) but can be retained in the instructional location until it is time to send it to Surplus. Some departments put a tag or label on this equipment indicating that it is no longer depreciable.

Each January departments should submit to Academic Resources a copy of the depreciation schedule that matches the dollar amount on the fee request spreadsheet or includes a note indicating that something less than 100% of the depreciation expense is being collected.

The Organization Department holder of the fee where the equipment reserve funds are held is responsible for effectively managing the funds so that they are available when equipment replacement is needed. It might be useful, in conjunction with the depreciation schedule, to keep a tally of the starting equipment reserve balances and expenditures made against it. Such a tally will also help with the next item.

- The unit managing the equipment reserve will move the funds from a general operating line to the specific line designated for equipment reserve on an Academic Fee using purpose 11630.
- The instructional fee request form includes a calculation of depreciation as a percentage of the total budget request.
- Each unit managing an equipment reserve should submit an ABA form to move budget from a general operating expense line to the budget line designated for an equipment reserve by using the equipment reserve purpose code, 11630. This is how new year revenues for depreciation will be added to the balance that rolls from the prior year.

Colleges/schools may establish specific procedures for units to purchase replacement equipment related to the depreciation schedule to ensure compliance with various aspects of the policy, dedication to instructional purposes, split purchases for split use equipment, verification of available funds, etc.

When purchasing replacement equipment charged to an academic fee, a statement must be included on the purchase document (ePro requisition or Interdepartmental Order or pcard log), by the Organization Department holder, that certifies that the equipment is necessary to provide the services for which the fee is collected and that the equipment will be used by the students for instructional purposes.

Purchasing New Equipment from the Equipment Reserve (not replacement of something listed on the depreciation schedule):

Each January, departments must submit to Academic Resources a fee request spreadsheet for the following fiscal year. There is a tab on the fee request form that is specifically to request an expense line to purchase a new piece of equipment in the next fiscal year and charge 100% of that expense to that year's students.

For example, if there are currently 20 computers in a student instructional computer facility and the department wants to have 22 computers next year, it would include the full cost of

purchasing two computers on the fee request form. If approved, the two computers can be purchased after September 1st. Once delivered, if the department is using a depreciation schedule, the two new computers would be added to the depreciation schedule to collect and reserve funds to upgrade or replace them in three years (or whatever replacement schedule the unit normally uses).

Funds approved for purchase of new equipment would be combined with the budgeted depreciation reserve funds (or on the same line if the unit does not have a depreciation reserve). The unit would need to manage the funds in accord with the information that starts on page 15, regarding reserve funds and purchases of equipment.

Colleges/schools may establish specific procedures for units to include a request to purchase new equipment on the fee request spreadsheet. Colleges/schools may also create establish specific procedures for units to purchase the new equipment. These procedures would be designed to ensure compliance with various aspects of the policy, dedication to instructional purposes, split purchases for split use equipment, verification of available funds, etc.

When purchasing new equipment charged to an Academic Fee, a statement must be included on the purchase document (ePro requisition or Interdepartmental Order or pcard log) by the Organization Department holder that certifies the equipment is necessary to provide the services for which the fee is collected and that the equipment will be used by the students for instructional purposes.

Once the new equipment is purchased and delivered, the new item is added to the depreciation schedule.

If the equipment is new to your unit, but is used equipment from another UNT department, consult with Academic Resources about the appropriate way to incorporate this piece of equipment into your depreciation schedule.

Disposition of Obsolete Equipment:

Disposition of obsolete equipment purchased with fee revenues must be in accordance with University Policy. The Asset Management Office should be contacted to provide guidance in this matter.

Instructions for completing the transfer of an asset between departments are included on the Asset Management website. In addition to the instructions provided, the transfer of equipment purchased by Academic Fees, and which is less than two years old, must be justified in writing. The written justification must be submitted to Academic Resources for approval prior to the transfer of equipment.

NOTE: Regardless of source of funds the sale of any equipment belonging to UNT (internally or externally) must be approved by the Asset Management Office.

ALLOWABLE MATERIAL AND SUPPLY EXPENSES

Allowable costs for consumable supplies would include all materials used by the student in the classroom, taken by the student from the classroom, or used in or taken from a facility that supports instruction and learning.

Any items expensed on an Instructional Fee chartfield string must be available to students in the college/school or academic program. This most commonly includes copies (syllabi, tests, handouts, etc.) and testing materials (bluebooks, scantrons, purchased assessments, licenses for access to online assessments, etc.). The cost of providing copies may be done through (1) the lease expense of a copy machine exclusively dedicated to the production of instructional handouts or (2) by a process that cost shares from the fee to the department that pays the lease expense or (3) as a direct expense from a copy center or Printing Services on campus. It can include consumable classroom supplies for projects, homework, in-class exercises, demonstrations, etc.

Materials on Lab Fees:

The fee must be used only for materials and supplies to be used in the laboratory portion of the course (not in the lecture).

Materials on Academic Fees (in alpha order):

Accompanists and Technicians in Fine Arts Courses:

Wages for accompanists to work with dancers or musicians (for example) during class time or required practice time related to class assignments are allowable. Technicians in the form of wholly or partially fee-funded staff members may be needed to work on discipline-specific instructional equipment that is unique to the fine arts.

Alarm Expenses:

In order to protect student-used facilities and valuable equipment from theft, an alarm system maintained by the UNT Police might be an allowable expense on an Academic Fee chart field. Currently, such alarms require a phone line to work and the cost of the dedicated phone line for the alarm is also allowed on the Academic Fee for the facility.

Assessment Expenses (not program assessment):

The type of assessment activities that have been allowed on Special Service Fees in the past are those activities by which student readiness is assessed so that they enroll or are placed

in the proper course and are prepared to do the level of instructional work required. Such expenses have included the cost of testing materials, support staff to manage the testing and evaluation process, the cost of scoring the tests (either by a person or machine or company) and any other supplies needed to conduct the assessments and placements, and to notify students of the results.

Assessment related to evaluating courses or programs to improve instruction or for accreditation are not allowed on Academic Fees.

Beverage and Food Expenses:

Food and beverage are allowable when they constitute supplies for classroom activities (e.g. in courses in hospitality management).

It is preferable that a guest speaker or guest artist be paid a sum of money sufficient for that person to pay their own travel and meal expenses while visiting campus. But, if this is not done, it is allowable to pay the cost of the speaker's meals (only the speaker's meals) while visiting courses on a particular day or days.

Computer Facility Expenses:

Some departments choose to provide a discipline-specific computer facility for students enrolled in departmental courses, in contrast to the general access labs provided by the University through the Technology Fee and open to all students. Expenses for a discipline-specific computer facility might include computers and printers (to be depreciated), cartridges and paper for printers, maintenance agreements for hardware, software licenses, CDs or DVDs that students can "burn" for their homework projects, wages for a facility monitor/hourly worker to control access to the facility, wages for student workers who provide assistance with assignments in the facility, an alarm system (and related phone line) to secure the facility, an Instructional Lab Manager in the form of a wholly or partially fee-funded staff position, other supplies necessary to maintain and stock the room, fringe benefits to be paid on the wages and salaries.

Academic Fees can be used to support a portion of the purchase or lease of a server that represents instructional use of the server if academic fees fully fund a departmental computer facility and that facility is supported by a server in the department or in the college/school. The split between the Academic Fee and some other source of funding must be documented with data about utilization of the particular technology for instructional versus administrative versus research purposes and that documentation must be included with the fee request, maintained by the college/school, and annually updated when the fee request is submitted to Academic Resources. If there are specific staff members who manage the server, an appropriate portion of that person's salary and fringes could be funded on Academic Fees, with documentation of instructional use of the server.

If instructional technology is wholly or partially funded by the institutional Technology Fee paid by students, then Academic Fees should not be used to fund that technology.

That likely constitutes double-charging students for the same technology.

Equipment Expenses (non-depreciable equipment):

Similar to consumable supplies, a particular facility may require small equipment. Rather than being consumed, this equipment generally has a useful life of less than a year. Documentation may be required to differentiate between equipment on depreciation and small equipment.

Field Trip Expenses:

If there is a required field trip and the students must, for example, travel in a rented university van or in a bus from a commercial transportation company; then the cost of the vehicle rental, insurance and fuel could be incorporated into the Academic Fee Organization Department along with any other expenses directly related to the required field trip activities.

Film, Video, Ticket Expenses:

Similar to how guest speakers and guest artists can enhance the instructional experience, a fee might provide for films, videos, or tickets to live performance events as required for specific courses.

Food and Beverage Expenses:

Food and beverage are allowable when they constitute supplies for classroom activities; e.g. in courses in hospitality management.

It is preferable that a guest speaker or guest artist be paid a sum of money sufficient for that person to pay their own travel and meal expenses while on campus. It is allowable to pay the cost of the speaker's meals only while visiting courses on a particular day or days if not covered in the original payment.

Furniture in an Instructional Classroom:

The purchase of furniture in an instructional facility (desks, chairs, tables, stools, lab benches, etc.) is allowable. Furniture for research labs that are used for both student and faculty research activities must be funded proportional to instructional/research use. The use of Academic Fees to fund furniture for faculty offices located inside a research or instructional labs are not allowable. There are instances where instruction (particularly one-on-one instruction) is scheduled in a faculty office. If such an office includes furniture necessary for the instructional activity, then it is appropriate to use the Academic Fees for instructional furniture, no matter the location. Other examples of furniture not allowable on academic fees would include those for student lounges or gathering areas, furniture for administrative offices, research spaces or normal staff and faculty offices.

As part of the furnishings of a classroom or an instructional facility, purchase and

installation of whiteboards, smart boards and similar items are an acceptable use of Academic Fees. Basic installation for such items are allowable on Academic Fees, however, renovation expenses are not allowable on Academic Fees. If the items are installed in an office, conference room or public space, then Academic Fees cannot be used.

Grading Expenses:

Grading (hourly wages, fringes, supplies for graders), including necessary administrative tasks that support instruction (e.g. entering grades into the gradebook or at end-of-term) are allowable on academic fees.

Guest Artist and Guest Speaker Expenses:

The expenses for a speaker or guest artist who visits a specific course or courses, as a way to enhance classroom instruction (a seminar or colloquium course being specific examples) is allowable on an academic fee. The expenses must be related to the speaker/guest artist, and if the speaker/guest artist engages in other non-course related activities, the expenses must be appropriately split with another Organization Department. A token split is not appropriate; a good faith effort to share the expense based on time spent in various activities is required.

- It is best practice to prepare a speaker contract (sample contracts are available from Office of General Counsel) and to include, in a single payment, the fee for services and related travel expenses. The speaker can then pay for their own travel expenses (like airfare, hotel, meals) rather than having the department process payment for each individual expense.
- Some speakers, federal employees, for example, are not allowed to accept a personal fee for service. They might only ask that their travel expenses be reimbursed. In this case, it is allowable to directly post the travel expenses to the fee account, but there should be documentation of the exception (e.g. a letter from the speaker indicating this requirement or restriction).
- As Academic Fees are restricted to guest speakers and guest artists who visit courses, fees may not be used for the following: public presentations by speakers, conference presentations by speakers, presentations by faculty job candidates, advertisements that go to the general public (posted flyers, NT Daily ads), rental of a special room for the public or campus event, receptions before or after the event, meals of UNT employees as part of entertaining the speaker while on campus, reimbursements to UNT employees for driving the speaker to and from the airport or around town. These types of expenses must be paid from a departmental chartfield string not from the fee. They

are not directly related to the instructional or classroom experience of the students.

Laboratory Staffing Expenses:

By statute, the Laboratory Fee may only be used for consumable materials and supplies required for the students to do required lab work. Some labs also require support in order to function smoothly and be readily available as groups of students come-and-go during the day and evening and weekend. This support could include wages for workers who setup experiments and reset for the next group of students in a timely manner. It may also include Instructional Lab Supervisors in the form of wholly or partially fee-funded staff members. With salaries, the budget would also include fringe benefits, longevity (as needed) and BRP (as needed).

This kind of support (with different job titles) may also be needed for other types of facilities that are not labs; e.g. fine arts studios.

Such staffing expenses would be charged to an Academic Fee not a Laboratory Fee.

Maintenance Expenses:

Various kinds of maintenance charges may be appropriate on an academic fee. Some types of instructional equipment might require the purchase of an annual maintenance agreement because no individuals on campus are qualified to calibrate or repair the equipment. There may be a UNT State-funded lab worker or technician who can maintain the instructional equipment, but requires that supplies or parts be purchased to make the repairs. In units where there is a large amount of instructional equipment to maintain, a technician in the form of a wholly or partially fee-funded staff position may be justified to ensure that equipment is available to students in a timely manner.

Non-consumable Supply Expenses:

Non-consumable classroom supplies or resources could include items such as licenses to access online materials or software, films/videos/DVDs to be shown in class, CDs for music to be heard in class, clickers for real-time group responses to lecture discussions. If certain items are rented for one-time use (like a film) the postage cost for returning the item can also be included as an academic fee-funded expense.

Non-depreciable Equipment Expenses:

Similar to consumable supplies, a particular facility may require small equipment. These are items that may have repeated use (rather than being consumed) but whose useful life is generally less than a year. You may be asked to provide examples to document the difference between small equipment and depreciable equipment.

Placement Expenses

See Assessment Expenses

Reference or Resource Room Expenses:

Some departments maintain discipline-specific reference rooms or libraries or resource rooms and request Academic Fee funding to support the facility. These fees might be used to purchase reference materials, such as books and journals, subscriptions for such items, or a computer on which a complete index of materials is maintained and can be searched. Informational materials on CD or DVD might also be available in such a facility. A student monitor paid on hourly wages may be hired to prevent theft and to help students find the materials that they need.

If the facility is also open to faculty for their own research projects, the students must not bear the full cost of maintaining the room and its resources. The department must bear an appropriate portion of the expenses. Consult with Academic Resources to determine an appropriate method for doing this.

Renovation of Instructional Classrooms, Labs, etc.

Renovation expenses are not allowed.

Royalty Expenses:

If a course uses online instructional materials that were designed by a faculty member who is not teaching the course in a particular term, royalties may be paid to the faculty member who owns the intellectual property (IP) in accord with the IP agreement for those materials. This can be included as an instructional expense, as the instructor-of-record that term cannot use the materials and they would not be available to the students without payment of the royalty. As this can be a large expense, departments should assign the faculty member who designed the online materials to teach the course, whenever possible.

Security Alarm Expenses:

In order to protect student-used facilities and valuable equipment from theft, an alarm system maintained by the UNT Police might be an allowable expense on an Academic Fee chart field. Currently, such alarms require a phone line to work and the cost of the dedicated phone line for the alarm is also allowed on the Academic Fee for the facility.

Small Equipment Expenses:

Similar to consumable supplies, a particular facility may require small equipment. These are items that may have repeated use (rather than being consumed) but whose useful life is generally less than a year. You may be asked to provide examples to document the difference between small equipment and depreciable equipment.

Software:

See sections on computer facilities and non-consumable supplies. If a particular software product is very expensive and the department plans on using it for multiple years before upgrading, it could actually be included on the depreciation schedule.

Support of Fee-funded Staff:

If a staff person spends 100% of his/her time supporting a student-used facility and if paid from the same fee that funds the facility, then equipment (but not office furnishings) that the staff person requires to do the job may also be depreciated on the fee. For example, a computer support specialist who oversees an Academic Fee-funded computer lab for students in the department will likely have a personal computer and printer for her/his own use in performing required duties. That computer and printer could be depreciated since it is essential to delivering the instructional services. Any questions about this type of situation should be directed to Academic Resources.

Technicians and Accompanists in Fine Arts Courses:

Wages for accompanists to work with dancers or musicians (for example) during class time or required practice time related to class assignments are allowable. Technicians in the form of wholly or partially fee-funded staff members may be needed to work on discipline-specific instructional equipment that is unique to the fine arts.

Telephone Expenses:

A highly unusual expense is for a telephone line. At the time the request is made to include this expense in the fee budget, you might be asked to explain how the phone is essential to the delivery of instruction or completion of class projects and to verify that the phone cannot be used for any other purpose. Two examples that have been approved in the past include a phone in a tutoring facility where students are given the number and the option of receiving tutoring in person or over the phone. A second example is a phone line necessary to support a student-used computer or an alarm system on the student facility. If there is any doubt about exclusive use of the phone for instruction, then the cost should be borne by the department.

Ticket, Film, Video Expenses:

Similar to how guest speakers and guest artists can enhance the instructional experience, a fee might provide for films, videos, or tickets to live performance events as required for specific courses.

Travel Expenses for Students:

Student travel that is a required part of classwork and is best facilitated centrally (such as for a class field trip where everyone travels together in a University van) can be funded

from Academic Fees.

It has been asked whether students could be reimbursed for mileage to and from a required activity such as a practicum or internship. Since the travel is a necessary prerequisite to completing the coursework, this would be allowed. However, students would be paying a fee (an out-of-pocket expense) in order to be reimbursed for an out-of-pocket expense (gasoline). As mileage rates are intended to cover both fuel and wear-and-tear, the students would actually be paying more than they would if they were not reimbursed and simply paid for their gasoline expenses themselves. Departments should also consider the amount of paperwork required to reimburse students for mileage. While this might be allowable as it “directly relates to classroom instruction” we advise against it.

Student travel to a discipline-specific conference or competition could be funded from Academic Fees *if the presentation arose as an assignment in a specific course*. This should be documented on the reimbursement form.

Student travel can be funded for up to 6 months after the class that the travel is related to has ended.

Tutoring Expenses:

Some departments choose to provide a discipline-specific location where students can obtain tutoring services. Expenses for a discipline-specific tutoring facility might include wages for the tutors, salary for a facility manager in the form of a wholly or partially fee-funded staff person, supplies needed to do the tutoring, a phone line for students to call for assistance, a fax line (phone line, paper, toner) for students to fax homework back-and-forth with the tutors or a computer to do so (rather than a fax machine), fringes to be paid on the wages and salaries.

Tutoring may also be provided in the form of Supplemental Instruction Tutors. In this model, tutors are assigned to work with specific sections of courses, they attend the course with the students and provide tutoring outside the classroom. Expenses include the wages for the tutors, including time spent in being trained for this specific assignment, and supplies that are needed for the tutor to be able to provide services. This model is usually provided by and managed by the Learning Center, in collaboration with a department that identifies a specific course to be provided with supplemental tutors.

Work-related Professional Development for Fee-funded Staff:

While it is highly unusual, a staff person who works 100% in support of an instructional facility might request travel funds or registration fees for professional development. At the time that the request is made to include this as an expense on the fee request form, you might be asked to provide examples of the types of workshops or training that are necessary to maintain and improve the staff person’s ability to deliver instructional support.

Other Expenses on Lab Fees:

Although we often call a variety of facilities “labs” the State legislation relates to labs associated with a lecture course and students are required to attend the lab in conjunction with the lecture. Be sure that the courses for which you request a lab fee meet this definition. If the facility or course registration process does not meet the lab fee definition, use an Academic Fee to collect the funds that you need.

The Lab fee may be used for consumable materials and supplies only. As previously noted, if lab workers or depreciable lab equipment are needed, expenses may be added to the college/school Academic Fee to supplement the Lab Fee.

GENERAL LIST OF EXPENSE ITEMS NOT ALLOWABLE ON ACADEMIC FEES

This is not intended to be an exhaustive list of items that are *not* be allowable under an Academic Fee. Generally speaking, these items are not “directly associated with classroom activities” as required by the policy. In some cases, there are statutes or other policies that make Academic Fees an inappropriate source of funding for the item.

For questions relating to items not included below or not included in the explanation of allowable expenses, please contact Academic Resources.

- Faculty salaries cannot be paid with instructional fees; faculty are defined as the instructor-of-record.
- Awards (e.g. best student, best dissertation, best TF).
- Scholarships.
- Remodel, renovation, upgrade or construction of instructional facilities.
- Guest speakers who visit departments, but do not visit scheduled classes to present to and interact directly with students.
- Academic advisors or counselors.
- Peer mentors to staff programs for at-risk students or in non-credit programs or some other activity designed to give student-to-student support for retention purposes; not classroom instruction.
- Seed money, internal grants or other funding to review academic programs, improve the quality of existing academic programs, develop new academic programs, or new delivery mechanisms.
- Accreditation or program assessment activities.
- Student clubs/activities/teams that are discipline or program-specific and may or may not be wholly/partially supported by Student Service Fees.
- Commencement expenses.
- Student travel to present at discipline-specific conferences, if the presentation did *not* arise from a class project.

TENTATIVE CALENDAR OF ACTIVITIES FOR **INSTRUCTIONAL FEE FORMAT**

DECEMBER

- Provost finalizes decisions regarding special requests related to 90% rule violations, accumulating balances, charging fees for future purchases, etc.
- Departments and colleges review current status of fees and instructional need, and ending balances of all academic fee chartfield strings that rolled forward from the prior fiscal year. Gather additional needed information from faculty or staff.
- Departments update depreciation schedules in preparation for fee revisions.
- Academic Resources distributes forms and sets the deadlines for submission of new requests and revisions to existing fees.
- Departments check for deficit lines and correct them.

JANUARY

- Departments and colleges submit requests for new fees and revisions of fees via the fee request Excel® spreadsheet.
- Late January and early February, Academic Resources reviews requests, requests updated depreciation schedules, requests job descriptions (as needed), and reviews balances that rolled from prior fiscal year.
- Departments check for deficit lines and allowability and make any corrections.

FEBRUARY

- Academic Resources continues review.
- Academic Resources submits fees to President (or designee) for approval.
- After fees are approved, Academic Resources forwards fee information to Student Accounting and University Cashiering Services (SAUCS) for posting and to the Budget Office, as required by policy.
- Departments and colleges check academic fee chart fields for excess revenues and prepare an ABA, as necessary. The ABA will route through the Provost's Office for approval. The actual transaction will be processed by the Budget Office, as with any ABA. To "budget" the excess revenue, the department identifies the amount by which the Revenue budget is to be increased and the individual Expense lines to be increased by the same total amount.
- Colleges distribute spring revenues to units as appropriate.
- Departments check for deficit lines and allowability and make any corrections.

MARCH

- SAUCS posts the fees.
- SAUCS asks departments and colleges to proof the postings.
- SAUCS makes any necessary corrections.
- Summer and fall registration begins.
- Departments check for deficit lines and allowability and make any corrections.

APRIL

- Departments check for deficit lines and allowability and make any corrections.

MAY

- Departments check for deficit lines and allowability and make any corrections.

JUNE

- Departments check for deficit lines and allowability and make any corrections.

JULY

- Departments and colleges check academic fee chartfield strings for excess revenues and prepare an ABA, as necessary. The ABA will route through the Provost's Office for approval. The actual transaction will be processed by the Budget Office, as with any ABA. To "budget" the excess revenue, the department identifies the amount by which the Revenue budget is to be increased and the individual Expense lines to be increased by the same total amount.
- Late July, colleges distribute summer revenue to units as appropriate.
- Departments check for deficit lines and allowability and make any corrections.

AUGUST

- Departments and colleges/schools fix all deficit lines and bottom line deficits for year-end.

SEPTEMBER

- Budget Office and Financial Reporting will close the books for the prior fiscal year during September/October.
- Late September or early October, colleges distribute fall revenue to units, if applicable.

OCTOBER

- Balances from prior year will roll in October or November.
- Once balances roll from the prior year, Academic Resources will audit for 90% rule violations, including review of the prior audit to check for violations that are for a second consecutive year.
- Departments/units should check staff lines to see if the budgeted amount matches the actual person in the position (Note – repeat this process if raises are granted mid-year):
 1. If not balanced, determine the reason (different person, merit raise, equity raise, vacant and set to entry, etc.)
 2. Determine the appropriate method to fix the balance on the staff line (ABA or HRM-4 or waiting for vacancy to be filled). The Budget Office can advise on this procedure.
 3. Correct it, as appropriate.
- If school/college's available funds (fund balance) exceed 10% of annual revenues, there are two options:
 1. Plan to reduce the fee for next fiscal year to reflect having too large a starting balance in the academic fee charfield string.
 2. Provide justification for excess revenues, for example, due to equipment reserve balance, and submit no later than October 31.
- Departments check for deficit lines and correct them, but in the context of whether or not the Dean's Office transfers have been completed.

NOVEMBER

- Academic Resources reviews current lab fee forms and the current instructional fee spreadsheets with the budget officers to determine if any changes are needed.
- Academic Resources makes decisions regarding special requests related to accumulating balances, charging fees for future purchases, etc. (October/November/December).
- Departments check for deficit lines and correct them.

SAMPLE LABORATORY FEE FORM

LABORATORY FEE REQUEST FORM	
REQUEST TO ADD/CHANGE "LABORATORY FEE"	
FEE TO BE ASSESSED BEGINNING:	<input style="width: 60%;" type="text"/>
CHECK APPROPRIATE ITEM:	
<input type="checkbox"/> ESTABLISH NEW FEE	<input type="checkbox"/> CHANGE EXISTING FEE
	<input style="width: 40%;" type="text"/> EXISTING FEE CHART STRING
	<input style="width: 20%;" type="text"/> ITEM TYPE NUMBER
	\$0.00 AMOUNT OF EXISTING FEE
<p>Sec. 54.501 of the Higher Education Code requires that all institutions of higher education set and collect a laboratory charge in an amount sufficient to cover in general the cost of laboratory materials and supplies used by a student. The laboratory charge may not be less than \$2 nor more than \$30 for any one semester or summer term for any student in any one laboratory course, but shall not exceed the cost of actual materials and supplies used by the student. The fees should be charged only for courses which require the student to register for a LAB section.</p>	
DEPARTMENT:	<input style="width: 60%;" type="text"/>
DESCRIPTION OF MATERIALS AND SUPPLIES TO BE PROVIDED BY THIS FEE:	
COSTS TO BE INCURRED: (Must be in accordance with "Laboratory Fees" guidelines and must estimate dollars to be spent in each category.) *eg. Chemicals \$2,5000, materials \$5,000	
Description:	Cost
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APPLICABLE COURSES (use course number):			
ESTIMATED ENROLLMENT IN APPLICABLE COURSES:			
FALL			
SPRING			
MAYMESTER			
SUMMER I			
SUMMER II			
10-WEEK			
TOTAL:			0
ESTIMATED TOTAL COSTS		\$0.00	
FEE AMOUNT REQUESTED (TOTAL COSTS/ENROLLMENT):		#DIV/0!	#DIV/0! (%) INCREASE OR DECREASE FROM PRIOR YEAR FEE
DEPARTMENT CHAIR APPROVAL			
DEAN'S APPROVAL			
VP ACADEMIC AFFAIRS APPROVAL			
*revision date 11/01/2016			

Policies of the University of North Texas	Chapter 10
'10.037 Instructional Fees	Fiscal Management

Policy Statement. The University of North Texas (UNT) is authorized by state law to collect instructional fees from students to help fund academic instructional expenditures directly associated with classroom activities.

Instructional fees at UNT may be collected under authority of the Incidental Fee statute (Academic Fees) or under authority of the Laboratory fee statute (Laboratory Fees). Academic and Laboratory Fees must reasonably reflect the actual costs to the University for materials, equipment, and instructional services provided.

Application of Policy. Total University.

Definitions.

1. **Academic Fee Assessments.** “Academic Fees Assessments” means academic fees that are assessed at the college/school level based on the estimated costs of goods and services related to instruction at the college/school level.
2. **Academic Fee Expenditures.** “Academic Fee Expenditures” means expenditures for consumable supplies, syllabi, tests, classroom guest lecturers, salaries and wages of employees who assist in the preparation, distribution, and supply of classroom materials and some equipment purchases related directly to student participation in the classroom. Academic Fee expenditures may not include salaries or wages for the Instructor of Record.
3. **Laboratory Fees.** “Laboratory Fees” means fees assessed to cover the general cost of laboratory materials and supplies used by a student.
4. **Instructor of Record.** “Instructor of Record” means the individual designated by the academic unit as responsible for the course, including developing its content, assignments, and grades.

Procedures and Responsibilities.

Academic Fees

1. The Provost's Office will evaluate and monitor the assessment of Academic Fees in accordance with the procedures outlined in this policy and detailed guidelines published in a separate document. The Provost will submit recommended annual Academic Fee assessments for the President to approve. The Provost's Office will:
 - a. Annually communicate to colleges/schools the submission, review, and approval deadlines and forms for requesting new Academic Fees or changes to existing Academic Fees.
 - b. Review Academic Fee requests from the colleges/schools to ensure projected revenue and expenses reasonably reflect the actual cost to the University for the materials or services provided to the students incurring the fee. Prudent reserves maintained in the fund balance may include a modest amount of up to 10% of the of the annual Academic Fee revenue, inclusive of equipment reserve funds. Annual unexpended fund balances in excess of the 10% reserve must have written justification approved by the Provost.

Responsible Parties: President, Provost and the Provost's Office.

2. Colleges/schools will gather information required by the Provost's Office for the assessment of Academic Fees and will ensure accurate and timely submission of Academic Fee requests. In determining the amount of the Academic Fee, colleges/schools may determine certain program groups that have substantially higher or lower costs than the average for all programs in the college/school. Academic Fees may be set by program groups that include differentiations for undergraduate and graduate; or programs with higher than the college/school average classroom costs such as Biology and Chemistry, or lower than the college average costs such as Foreign Language or Dance. Each Academic Fee assessed will be maintained in a separate fund and may not be co-mingled. The Dean of the college/school or his or her appointed designee will:
 - a. Provide projected expenses (costs allowed for the assessment of Academic Fees) and projected Student Credit Hours (SCH) from departments and instructional programs to the Provost's Office.
 - b. Ensure the projected revenue budget and expenditure budget reasonably reflect the actual cost to the University for the materials or services provided to the students incurring the fee.
 - c. Prepare written justification for annual fund balances in excess of 10% of the annual Academic Fee revenue. In determining the fund balance, the

calculation will include the most recent year end fund balance as reported in the Annual Financial Statement, projected revenues and expenses of the current year, and requested revenues and expenses for the upcoming budget year.

Responsible Party: Deans, or designees of colleges/schools.

Laboratory Fees

A Laboratory Fee may be set at an amount not less than \$2 nor more than \$30 for any one semester or summer term for any student in any one laboratory course, but shall not exceed the cost of actual materials and supplies used by the student. The fund balance for Laboratory Fees does not carry forward from year to year.

1. Colleges/schools will gather information required by the Provost's Office for the assessment of Laboratory Fees and will ensure accurate and timely submission of Laboratory Fee requests. The Dean or his or her designee will:
 - a. Provide projected expenses (cost allowed for the assessment of Laboratory Fees) and projected laboratory course enrollments from departments and instructional programs to the Provost's Office. The information will be used to calculate a single fee charged to students in accordance with state law and UNT guidelines governing the assessment of Laboratory Fees

Responsible Party: Deans, or designees, of colleges/schools.

Approval Process

1. The President or his or her designee will approve recommended annual Academic Fee assessments submitted by the Provost.
2. The Provost or his or her designee will approve, revise, or deny Academic and Laboratory fee requests from the colleges/schools.
3. The Provost's Office will convey approved Academic and Laboratory Fees and related information to Student Accounting and University Cashiering Services (SAUCS) and the Budget Office, and return finalized copies of approved fees to the colleges/schools.

Responsible Party: President, Provost, Provost's Office

4. SAUCS will process new and revised Academic and Laboratory Fees for student billing.
5. New and revised Academic and Laboratory Fees will be posted before registration begins for each new academic year.

Responsible Party: SAUCS

References and Cross-references.

Texas Education Code, Section 54.501, Laboratory Fees.

Texas Education Code, Section 54.504, Incidental Fees.

Texas Education Code, Section 54.009, Increase in Tuition Rate or Fees.

Texas Education Code, Section 55.16 (c), Board Responsibility

UNT System Regents Rule 07.403

The Guidebook for Instruction Related Fees

Forms and Tools. N/A

Approved: 5/1/1993

Effective: 5/1/1993

Revised: 7/03; 3/2011; 6/2015