

**University of North Texas
Health Science Center**

**Guidelines for
Course Fees/Incidental Fees**

**Prepared by
the Office of the Provost**

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INTRODUCTION

The UNT Health Science Center process for charging fees under the “Incidental Fee Statute” (Sec. 54.504 Texas Education Code) has been updated to ensure that the University is in compliance with the statutes and that students receive the full benefits of the goods and services for which the fees are charged. Examples of fees following under these guidelines would include, without limitation, such fees as late registration fees, library fines, microfilming fees, thesis or doctoral manuscript reproduction or filing fees, bad check charges, application processing fees, and laboratory breakage charges

The procedures and suggestions contained in the Guidebook are intended to assist college, school, and departmental staff in preparing Course Fee/Incidental Fee requests and preparing and maintaining expenditure documentation. The Provost Office is willing to assist departments on an individual basis, as requested.

GENERAL INFORMATION

Course Fees/Incidental Fee:

Course Fees/Incidental Fees are designated funds; their purpose is designated on the Incidental Fee Review form or the Course Fee Review Form. Both of these forms can be requested from Student Finance by emailing StudentFin@unthsc.edu.

Designated fees are considered local money. Per the Budget Guidelines balances exceeding 25% of the prior year expenditures require explanation and a spending plan as part of the annual review process. The explanation should also include the relationship for the use of funds to strategic priorities.

GENERAL PRINCIPLES OF COURSE FEES/INCIDENTAL FEES

Approved courses span multiple clinical practice sites, simulation settings, and traditional classroom settings. Thus, it is important the colleges plan carefully so education provided is both high quality and affordable to students. This includes judicious utilization of Course Fees/Incidental Fees to fund the education enterprise.

- All Course Fees/Incidental Fees are reviewed once-per-year. Any changes must be approved by the Provost Office and then submitted to the Student Finance department. A deadline for approvals will be provided annually.
- Course Fees/Incidental Fees directly support classroom instruction and support supplemental activities and services that enhance classroom activities and learning.
- Course Fees/Incidental Fees can be calculated and generally applied on a college-wide basis or on a course-by-course 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.”
- A Course Fee/Incidental 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
 - A differential fee pertaining to a specific course within a college/school, as approved by the Provost Office and submitted to the Student Finance department.
- Colleges/Schools will:
 - Design a preliminary fee budget for all students enrolled in the College which will serve as a planning document outlining the anticipated expenditures.
 - Design a preliminary budget for each course. This budget will serve as a planning document to outline all anticipated course expenditures.
 - Annually review expenditure categories and amounts to most accurately predict a total expense budget.
 - Complete appropriate forms to submit budget requests to the Student Finance Department.
- Course Fee/Incidental Fee changes will be submitted by the School or Department to the Office of the Provost for review and approval.
- During the Annual Budget Review, Course Fee/Incidental Fee accounts will be reviewed. Any account with a balance that exceeds 25% of prior year expenditures will be reviewed and require approval. This will be managed through the annual budget review process.

DOCUMENTING COSTS

The Course Fee/Incidental Fee structure supports the documentation for each fee. It is important to keep documentation of fee requests, approvals and expenditures in the case of an audit and in accord with retention schedules. Many documents are now retained online and the auditors can access and use these online versions. Other documents, memos, emails, etc. may be kept as paper documents. Regardless of whether the costs are allocated at a course level or at the college/school level, documentation of the expenditures is required.

- The approved Course Fee/Incidental 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 requisitions, IDTs and purchasing card receipts and logs.
- Timesheets and payroll forms for salaries and wages paid from Course Fees/Incidental Fees.
- Approved job descriptions for both staff and students.

ALLOWABLE EXPENDITURES ON COURSE FEES/INCIDENTAL FEES

Questions regarding the use of the fees should be submitted to the Student Finance department. 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.

Employees Paid by Course Fees/Incidental 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 a Course Fee/Incidental Fee must be submitted to the Provost Office 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 the Provost Office.**

When budgeting wages and salaries on Course Fee/Incidental Fee chart string be aware that benefit costs are charged to Course Fee/Incidental Fee chartfield strings. In addition, if a salaried employee is eligible for Benefit Replacement Pay (BRP) or Longevity Pay, these amounts will be in addition to the salary, and be paid from the wage expense line.

Salaried Graduate Teaching Assistants (GTA) are allowable on Course Fees/Incidental 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 GTA on the fee.

Consideration of the availability of funding must be made when raises or 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.

Faculty salaries are not allowed on Course Fees/Incidental Fees.

In addition, the Course Fees/Incidental Fees 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, Course Fees/Incidental Fees may not be used to provide administrative support to faculty members.

Materials on Course Fees/Incidental Fees (in alpha order):

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

Beverage and Food Expenses:

Food and beverage are allowable when they constitute supplies for classroom activities.

Equipment Expenses

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.

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 Course Fee/Incidental 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 can enhance the instructional experience, a fee might provide for films, videos, or tickets to live performance events as required for specific courses.

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 Course Fees/Incidental 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 Course Fees/Incidental Fees for instructional furniture, no matter the location. Other examples of furniture not allowable on Course Fees/Incidental 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 Course Fees/Incidental Fees. Basic installation for such items are allowable on Course Fees/Incidental Fees, however, renovation expenses are not allowable on Course Fees/Incidental Fees. If the items are installed in an office, conference room or public space, then Course Fees/Incidental 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 Course Fees/Incidental Fees.

Guest Speaker Expenses:

The expenses for a speaker or 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 Course Fees/Incidental Fees. The expenses must be related to the speaker. If the speaker engages in other non-course related activities the expenses must be appropriately split with another Organization or 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 the Office of Contract Administration.) It is preferable to make a single payment for 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 individual expenses.
- 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. The exception must be documented (e.g. a letter from the speaker indicating this requirement or restriction).
- Course Fees/Incidental Fees are restricted to guest speakers 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 UNTHSC employees as part of entertaining the speaker while on campus, reimbursements to UNT HSC employees for driving the speaker to and from the airport or around town. These types of expenses must be paid from a departmental chart string not from the fee. They are not directly related to the instructional or classroom experience of the students.

Maintenance Expenses:

Various kinds of maintenance charges may be appropriate on Course Fees/Incidental Fees. 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.

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 Course Fees/Incidental Fees -funded expense.

Renovation of Instructional Classrooms, Labs, etc.

Renovation expenses are not allowed, unless approved by Provost Office and Budget Office.

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 Course Fees/Incidental Fees.

Travel can be a necessary prerequisite to completing the coursework and therefore 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.

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