# Tuition and Fees

## Fund/Sub Funds
- Program Fees
- Mandatory Fees
- Summer Session

## What We’ll Cover

### Sources
- How is the account funded?

### Uses
- How can we spend the money?

### Restrictions
- Can I process a cash transfer or budget transfer? If so, what are the limitations?

### Resources
- Is there a University policy or procedure document available online? Does the Board of Regents have any additional guidance?

### Contacts
- Who is the fund accountant? Who is the budget analyst? What other office on campus can provide support?
Program Fees and Differential Tuition (PFDT)
Sub Fund = ALCPRG
Program Fees and Differential Tuition (PFDT)
Sub Fund = ALCPRG

Sources

*Program Fees (PF)*:
- Charged to students in select undergraduate and graduate professional degree programs, including Honors College
- Bursar Office posts revenue directly to department account
- *Any other revenue or transfer-in is unallowable in these accounts*

*Differential tuition (DT)*:
- Additional charge above base tuition
- Bursar Office posts revenue directly to department account
- *Any other revenue or transfer-in is unallowable in these accounts*

Uses
- Varies by Program Fee and Differential Tuition
- Refer to the [ABOR Rate Request](#) for details
Program Fees and Differential Tuition (PFDT)  
Sub Fund = ALCPRG

Restrictions

- Budget transfers (BT) must be processed using an RBC
- Refer to the Allowable Transfers Report for guidance
  - *(Dashboards>Financial>General System Value Sets>"Allowable Transfers")*
  - Cash transfers *(using a Transfer of Funds document) are unallowable*

Resources

- ABOR Guideline and Policies
- Process for Requesting a Program Fee
- Online Handbook for best practices, procedures, and management of Program Fees

Contacts

- Senior VP for Academic Affairs – Martha Sesteaga
- Budget Office – Budget Analyst by College
- Financial Services Office – Jani Fisk
Uh Oh!
What Happened?

UA
UAccess Analytics <analytics-do-not-reply@list.arizona.edu>
Acct Budget Bal vs. Cash Bal - Program Fees
To β BDGT-Student Workers; β Chu, Veronica S - (galavizv); β Corry, Carol L - (ccorry); β McHenry, Cynthia F - (kopystyc)
If there are problems with how this message is displayed, click here to view it in a web browser.
Click here to download pictures. To help protect your privacy, Outlook prevented automatic download of some pictures in this message.

Program Fees
Current Budget Balance vs Cash Balance
Time run: 1/9/2018 9:06:21 AM

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<th>College Name</th>
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<td>760,460.00</td>
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Fiscal Year is equal to / is in 2018
and Basic Accounting Category Code is equal to LI, AS, EX
and Sub Fund Group Code is equal to / is in ALCPRG
and SUM(Current Budget - Actuals BY Account Number) is greater than or equal to 1
or SUM(Current Budget - Actuals BY Account Number) is less than or equal to -1
and College Name is equal to College of Engineering, College of Pharmacy, Eller College of Management, Honors College
and Account Number is not equal to / is not in 2559300, 2559370, 2559130, 2559280, 2559355, 2559380, 2559680, 2559150, 2559140

Let’s go take a look...
### What’s Wrong?

**How do we fix it?**

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Steps to Fix

- Do an error correction on the original document to reverse the transaction:

- Identify a non-allocated account to record the transaction instead.
Let’s Discuss

• Why do we care how program fees are used?
  • Program Fees are additional charges paid by students for the specific program they are attending. Therefore, we can only use this money in specific ways to support these programs.

• Who besides the Budget Office might care how program fees are used?
  • Students
  • Community
  • ABOR

• Why can’t you transfer program fees to a different type of account?
  • We have to monitor the use of program fees, and we do this by coding all program fee accounts with the ALPRG sub fund group code. If we transfer money to accounts in other sub funds, we are no longer able to track how the money was spent.
Mandatory Fees
Sub Fund = Student Fees (STDFEE)
**Mandatory Fees**  
Sub Fund = Student Fees (STDFEE)

**Sources**  
- Approved by the Board of Regents in Spring tuition setting cycle  
- List of approved fees can be found on the Bursar’s website  
- Newer fee includes Athletics Fee  
- In 2018 three major fees were increased:  
  - Campus Health and Rec  
  - Library and Tech Fee  
  - Student Services Fee

**Uses**  
- Varies by Student Fee  
- Consult with college that owns the mandatory fee and with the fund accountant in FSO  
- 1% ASC Expenses charged on all expenses  
- 9.5% ASC Revenue tax is waived since it’s mandatory student fees
Mandatory Fees
Sub Fund = Student Fees (STDFEE)

Restrictions
• Transfers to other non-tuition funds is unallowable.
• Refer to the Allowable Transfers Report for guidance
  *(Dashboards>Financial>General System Value Sets>"Allowable Transfers“)*

Resources
• Bursar website:  [https://bursar.arizona.edu/tuition/fees](https://bursar.arizona.edu/tuition/fees)

Contacts
• [Budget Office](#) – Budget Analyst by College
• [Department Fund Accountant in FSO](#)
Is this transfer allowable?

- Yes. It will fund an approved project.

What other documents should be processed?

- RBC (BR) to move funds from operations to transfers out
Summer Session
Sub Fund = SSCOLD, SSINST
Sources

• Summer Session Tuition (Base)
  • Allocated to colleges in late Fall
  • Allocation deducts Waivers and Support Center Expense Recovery (SCER) Tax
  • Undergrad SCER: 30.96%
  • Graduate SCER: 12.38%

• Summer Session Tuition (Program Fees)
  • Allocated directly to program account by the Bursar Office
  • 14% of gross revenue transferred to Department Aid Account for Regents set aside
  • Budget Office transfers 12.38% for SCER

• Refer to the Summer Report in RCM Dashboard for detail on Department, Course, and Instructor
Summer Session
Sub Fund = SSCOLD, SSINST

**Uses**
- Depends on program. Contact college and/or FSO Fund Accountant

**Transfer Restriction**
- Refer to the Allowable Transfers Report in Analytics
  (Dashboards>Financial>General System Value Sets>"Allowable Transfers"

**Contacts**
- **Financial Services Office** – Jani Fisk
- **Budget Office** – Veronica for Revenue Allocations & Megan Arriaga for Student & Course Data
- **Senior VP for Academic Affairs** – Martha Sesteaga for Summer Program Fees
Summer Session Q&A

• What report in Analytics will provide summer revenue and enrollment data?
  • Summer report in the RCM Dashboard

• Do I have to report Summer Revenue for Program Fees to Academic Affairs Office?
  • Yes, Academic Affairs has an annual report of actuals due each year around September.

• What taxes & fees are charged to summer revenues?
  • 12.38% SCR Grad, 30.96% SCR UG, 14% FAS PFDT, 12.38% SCR (only PFDT)
Thank you!

Any Questions?