Handbook for Program Fee and Differential Tuition (PFDT) Management

Appendices

1.0 Program Fee and Differential Tuition Management Overview

The Arizona Board of Regents (ABOR) is responsible for setting tuition and fees for the three Arizona universities. All tuition, mandatory fees, differential tuition, and program fees must be approved by ABOR. In addition, course fees over $100 and "other" fees must be approved by ABOR. The ABOR policies that govern differential tuition and program fees are available here.

Program Fee and Differential Tuition (PFDT) are charged to students in certain University of Arizona colleges and programs. The intent in establishing fees is that students who pay fees receive benefit through enhancements to the quality of those programs. Click here for a listing of University of Arizona program fees and differential tuition by college.

- Program fees are additional amounts charged to students in select degree programs within colleges, schools or departments, including honors colleges or programs, that have demonstrably higher costs of delivering instruction overall, or because of the need for or use of special equipment, technology, or key personnel expenses, or market conditions. *The university has determined that, in contrast to differential tuition, program fees may be charged at 100% based on the first unit of enrollment, unless stated as a per unit fee in the request approved by ABOR.*

- Differential tuition means tuition that is higher or lower than the base tuition established for each university and applies to all graduate or undergraduate academic programs in a college, school or campus. *The university has determined that differential tuition should be calculated based on the number of units in which a student is enrolled within a term, and reaches its maximum value at full time enrollment. For example, full-time enrollment for undergraduate students is 12 units; therefore, students would pay 1/12th of the differential tuition per unit up to 12 units. After 12 units, the cap is reached so no additional differential tuition is assessed.*

College and department administrators who identify a need for differential tuition or program fees need to understand the process and responsibilities associated with establishing and managing this revenue source, and need to manage, disburse and report appropriately.

This handbook focuses on the business processes related to differential tuition and program fees.

2.0 Planning / Request Process

The process for establishing or requesting a modification to program fees and differential tuition (PFDT) begins on the UA campus and is completed at the Arizona Board of Regents meeting for setting tuition at the three universities. This meeting is usually held in spring. Following is an overview of the process; additional information is provided in **Appendix A: Program Fee and Differential Tuition Request Process and Timeline**.

2.1 Planning Stage

The planning stage begins when a unit has identified an opportunity to provide enhanced student experiences that can only be accomplished with additional funding provided by a program fee or differential tuition.

Due to the nature of differential tuition requests, these typically originate at the college level, in consultation with school directors / department heads and financial and academic managers. Program fee requests typically originate with a program director. The school director / department head and the unit's financial and academic managers would then review the request with the college dean or designee.

The Provost's Office communicates the deadline for submission of program fee and differential tuition requests during the fall semester to colleges including deans, College Academic Administrators Council (CAAC), and College Academic Business Officers (CABO) members. The deadline will also be posted on the University Fees website pages for program fees and differential tuition, which are hosted by the Provost's Office and include links with further instructions regarding the process.

2.2 Determining appropriate amount to charge and developing initial budget

When an academic unit decides to pursue a new PFDT to enhance the student experience, the amount to request as the charge must be determined.

The following factors should be taken into consideration when determining the amount to charge students:
- **Funding required:** The amount of the fee should generate the amount required to fund the enhanced student experience objectives.
- **Market conditions:** The total cost to the student including the proposed PFDT must be competitive and reasonable when comparing total cost to similar programs at AAUDE and ABOR peer institutions.

To determine the gross and net revenue that will be generated from the PFDT, the following components must be built into the budget model:
- Number of students that will be subject to the PFDT
- Amount of the PFDT per unit or per term
- Impact of less-than-full-time students, if differential tuition
- Amounts to be allocated to financial aid set-aside: Generally, 14% of the PFDT will be allocated to a financial aid set-aside account to support eligible students affected by the PFDT.
- Amounts to be allocated to Support Center Expense Recovery, 12.38% and Strategic Investment Fund, 2.0% of the PFDT.
- When students are enrolled in more than one major with a differential tuition or program fee, students are charged 100% of each major's differential tuition or program fee.

When budgeting expenditures from the PFDT, following are some factors that may be appropriate to consider:

- What fixed and variable operating expenses will be funded through the fee? Operating expenses should benefit the students currently paying the fee and may include:
    - Equipment
    - Software
    - Travel expense
    - Operating supplies
    - Facility renovations (Examples: upgrades to a computer lab, changing a traditional classroom to a collaborative classroom)

- If personnel are funded by the PFDT, the following additional items must be considered:
    - The associated employee related expense (ERE)
    - The annual per FTE charge for data / telecom
    - Graduate Tuition Remission if hiring graduate students

2.3 Preparing Requests

A new online request process is being created and will be announced when established.

In preparing the program fee or differential tuition request form the ABOR Guidelines should be addressed. The guidelines for the 2016-2017 request process are available below and at the University Fees web sites for program fees and differential tuition.

NEW RULES for 2016-2017

- *No fixed-price fees will be accepted. The amount shown on the request must show only the program fee or differential tuition. (However, the fee could be **marketed** in ways that include the base tuition, mandatory fees and the program fee.)*
- *Tuition plus mandatory fees plus program fee or differential tuition must be equal to or greater than base tuition plus mandatory fees.*
- *Double majors will pay 100% of the program fee or differential tuition for each program except in cases when differential tuition is in the same college.*
- *If the program fee or differential tuition will be shared by more than one department or college, the percentage of revenue distribution needs to be shown for each department or college.*
- *No requests will be accepted for UAOnline.*

Download the ***ABOR Form for the Program Fee Request or the Differential Tuition Request** and **UA Peer Comparison Chart*** from the University Fees Program Fees or Differential Tuition web page. These forms are also available in **Appendices B, C, D & E**.

ABOR Form for Program Fee or Differential Tuition Requests:

- The word limit is shown for all sections. There is a two-page limit for this form.

Rationale (~100 words)

- Address clearly how the additional fee adds to the quality of the student experience, and how the fee revenue will be used to accomplish this goal.
- Discuss the likelihood of the college or program to enhance potential earnings for their graduates.
- Discuss how students with need will have their educational access and affordability addressed with set-aside funds and other accommodations.

Compliance with Board Guidelines (~250 words)

- Discuss how the request complies with Board Guidelines found in ABOR *Guidelines for Requesting Differential Tuition and Program Fee Additions and Modifications*.

Student Consultation (~100 words)

- Document the extent to which the unit requesting the program fee or differential tuition consulted with students likely to be assessed the fee. *ABOR Policy 4-104: Procedure for Setting and Distributing Tuition and Fees* states this consultation must include: (a) Notification of and consultation with elected student representatives concerning the proposed tuition, mandatory fee or program fee increase; and (b) consideration of student fee referenda or of organized opinion-gathering from students that are likely to be assessed the tuition, mandatory fee, or program fee."
- Student Consultation should take place prior to submitting the request by the due date.

Market Pricing (~200 words)

- Use the **UA Peer Comparison Chart** (Appendix D) to enter data comparing the cost of the requested fee to similar fees in peer institutions. (See the University Fees sites and the examples in Appendices D & E.) Document similar program fees or differential tuition at UA Peer institutions, the elasticity of demand for the program offered, and the probability the program will lead to employment opportunities that are demonstrably worth the higher price.
- Detail the reasoning behind the variance in costs to be covered by the program fee or differential tuition with prevailing expenses. ABOR will consider whether the program has markedly higher expenditures or if market conditions warrant the program fee or differential tuition.
- If the peer institutions listed do not have a similar fee, it would be appropriate to **add** to the chart other institutions that do charge a similar fee. NOTE: Do not remove peer institutions that do not have the fee; these should be marked as "N/A" to indicate that a comparison is not available.

ACCOUNTABILITY

- Note that the information is requested for **annual** revenue and **annual** expenditures.
- Enter the anticipated **annual** full-time equivalent of student enrollment.
- Enter individual amounts for Financial Aid Set-Aside (14%), Institutional and Advising Personnel, Support Staff Expenses, and Operating Expenses. Enter the sum of Support Center Expense Recovery + Strategic Investment Fund. Then enter the total of all these amounts on the line for "Total Annual Costs".

The Page 3 Supplement is internal to UA only.

Answer the questions regarding dual degrees and program fees or differential tuition that will be split between departments or colleges. Signatures are needed from each department head or dean.

2.4 Submission

Email requests to Barbara Martinez, bmarti@email.arizona.edu with a copy to Dr. Gail Burd, gburd@email.arizona.edu, by the due date. (A new online request process is being created and will be announced when established.) When the request is received, you will be contacted to use your NetID to access the Confluence site on which the request and any subsequent revisions can be viewed.

Dr. Gail Burd, the Senior Vice Provost and college representatives collaborate in an iterative process until the requests are finalized and ready for submission to ABOR, or possibly withdrawn or deferred. Documents are posted on a Confluence site for ease of access and to provide transparency in the request process. College representatives are able to view any revisions and the final request document as it is submitted to ABOR. Near the time of the ABOR meeting at which the requests will be considered, the final requests will be included in the agenda and posted to the ABOR website for the Board Meeting.

NOTE: If a program fee is to be charged for a new program, an ABOR Request to Establish a New Academic Program Requiring a Program Fee form must be completed and submitted with the new program request documents described and linked on the Curricular Affairs Planning Approval Process web page.

2.5 ABOR Review

ABOR reviews the submissions and approves, denies, or modifies the requests. The ABOR decisions are documented in ABOR minutes. The Senior Vice Provost notifies colleges, departments and programs of the decision via email, and also posts the approved requests to the University Fees website.

3.0 Implementation of New Program Fees / Differential Tuition

When a new program fee or differential tuition is approved, the academic unit will need to create new accounts in the university's accounting system, new item types in the university's student records system, establish business procedures, and submit the initial budget.

3.1 Creating New Account(s)

In order to meet the intent and reporting requirements for the fees and differentials, and to facilitate appropriate management and stewardship of funds, the fees / differentials and set-asides should be accounted for as discretely as possible and funds should not be co-mingled among programs.

Separate accounts should be established in the university's accounting system to record the revenues and expenses associated with each program fee or differential tuition. Unique accounts are required for the following:

- Program Fee account(s) (sub fund ALCPRG) to record the net revenue for each unique program fee / differential tuition, to account for the net revenue generated and the associated expenses,
- Financial aid set-aside account(s) for each unique program fee / differential tuition, to account for the amount allocated for financial aid and the aid awarded to students paying the fee,
- Summer session account(s) are also required if program fees and differential tuition are also charged during summer / winter session.

Additional accounts may be required depending on the details of the request.

For general instructions on how to create a new account, refer to the UAccess Financials Tutorials page: **log-in with NetID** and search for "Creating an Account." The search will give multiple results. Be sure to select "Creating an Account." For guidance in selecting appropriate account numbers and attributes, contact the Budget Office and Financial Services Office as appropriate.

3.1a Creating New Sub-Object Codes

The sub-object codes of Financial Aid Set-Aside (FAS), Support Center Expense Recovery (SCR), and Strategic Investment Fund (SIF) should be established for each account for object code 7930. This is to ensure clear reporting of these items. The actuals will then align with the budget.

3.2 Creating New Item Type(s)

Item types are the mechanism used by the university's student records system to associate with the related billing and financial aid activities. Separate item types will be required for program fee / differential tuition and for the financial aid set-aside.

Note that the accounts must be created before the item types can be requested. Program fee and differential tuition charged in summer/winter will require separate accounts for tuition and aid.

To create new Item Types:
- Bursar Item Type Request: This item type will be associated with the charge for the program fee / differential tuition. The form is available on the Bursar's Office site.

- Financial Aid Item Type Request: This item type will be used to award financial aid from the set-aside account. The form is available on the Financial Aid website, under the FAQ section.

3.3 Establish Business Procedures

To ensure appropriate management and monitoring of the new revenue and expenses, the unit must establish business procedures, incorporating internal controls.

3.4 Prepare and Submit Initial Budget

During the planning and request process, a budget for the sources and uses was required. When a new PFDT is approved, the budget should be reviewed and revised, if needed, then submitted to the Budget Office. The budgets are generally submitted in February of each year.

The gross budget will be entered in the Program Fee account and required contributions to financial aid set-aside, support center expense recovery and strategic investment fund will be recorded as budgeted transfers.

EXAMPLE: Following is an example budget load in the Program Fee account for a fee that is expected to generate gross revenue of $112,000, a financial aid set-aside of $15,680 (14%), Support Center Expense Recovery of $11,924 (12.38%), Strategic Investment Fund of $2,649 (2.75%) and department allocation of $81,747:

Description	Object Code	Sub-Object	Amount	Notes
Sources of Funds:				
Gross Revenue	0096/0097/0098/0099	---	$112,000	Gross Revenue Estimate
Financial Aid Set-Aside	7930	FAS	$15,680	14% of Gross Revenue
Net of Aid			$96,320	
Uses of Funds:				
Support Center Expense Recovery	7930	SCR	$11,924	12.38% of Net Revenue
Strategic investment Fund	7930	SIF	$2,649	2.75% of Net Revenue
Departmental Allocation	3000		$81,747	Net Revenue less SCR & SIF

4.0 Budgeting and Managing Funds

Once a PFDT is in place, periodic reporting and verifications are required, and appropriate budgeting, accounting and reporting must occur throughout the year, as noted in the flowchart provided in **Appendix F Program Fee and Differential Tuition Management Process Overview.**

4.1 Annual Review and Confirmation Process

The Provost's Office sends a request for confirmation each year of the currently effective and newly-approved program fees and differential tuition to all relevant colleges as listed on the University Fees website. The confirmation request is usually sent early in the summer. The colleges' review and confirmation should occur before the tuition rates are published and tuition calculations are run for student billing (usually in early July). Units will be required to provide confirmation that all rates are correct.

4.2 Budgeting / Variance Analysis

Each spring the Budget Office will coordinate with academic units to determine the projected gross and net revenue for the following fiscal year. Refer to Section 3.4 for information on developing the initial budget for each PFDT and how the budget will be reflected in the financial accounting system. In subsequent years, the amount of expected funding generated from the PFDT may change based on new information and changes in the factors and assumptions used in developing the budget.

To assist in understanding variances between budgeted and actual revenues, reports are available in UAccess Analytics that provide information on the gross and net revenue generated from the PFDT. Log in to Analytics and navigate to:

Dashboards → General Financial Management → Income/Expense Report

Item types have been set up to map directly to the program fee accounts to allow for timely posting of revenue. For Summer and Winter revenue, separate accounts must be provided for the PFDT item types. Academic units should monitor this account to determine if they are going to under- or over-realize revenue for the fiscal year.

Revenue Collections

As students are charged and payments are collected, gross differential tuition / program fee revenue is deposited into individual object codes in the PFDT operational accounts. New object codes were set up in FY15 to identify revenues for Graduate/Undergraduate and Program Fee/Differential Tuition. The object codes are: 0096-Program Fee Undergraduate, 0097-Program Fee Graduate, 0098-Differential Tuition Undergraduate, and 0099-Differential Tuition Graduate.

Over-Realized / Under-Realized PFDT Revenue

Actual revenue collected will generally vary from the originally budgeted amount, and the budget will be adjusted by the Budget Office to reflect realized revenue in April and at the end of the fiscal year. Current Year Budget will be adjusted for SCR, SIF, FAS, and department operations based on amounts of over/under realized revenues. In addition, the Budget Office will process transfer of funds to adjust the SCR, SIF, and FAS.

4.3 Financial Management

Activity processed through PFDT accounts should conform to University policies and be consistent with the intent as outlined in the approved request.

Authorizations and approvals: As with all other department accounts, only those expenditures that are appropriate and consistent with intent should be authorized and approved. Fiscal authority and oversight should be established consistent with the accounting and financial management practices and policies of the unit, with special care taken to ensure that all delegates are appropriately informed as to the intended uses of the differential tuition and program fees and the reporting requirements that attach to these accounts.

Monthly review and reconciliation: As with all other department accounts, activity should be reviewed and reconciled on a monthly basis.

Monitoring budgeted v. actual revenue: The amount budgeted as revenue is the estimated amount provided by the academic unit. Program Fee accounts are a sub fund type in UAccess Financials, ALCPRG. Departments should be able to identify their revenue by the amount deposited in their accounts. (This is explained in the *Monitoring and managing budgeted v. actual operational expenses* section below.) Academic units should monitor this account to determine if they are going to under-realize or over-realize revenue for the fiscal year.

If actual revenue appears to be significantly above or below budgeted revenue, research to identify the cause of the discrepancy. Budgets are based on assumptions, and it may be that one or more of the assumptions may need to be reviewed. For example, if revenue is 20% lower than expected, it may be that the unit estimated that 100 students will pay the PFDT, and only 80 are actually subject to the fee.

Monitoring budgeted financial aid set-aside, assessments, and other transfers: The amount budgeted for the set-aside and assessments are recorded using object code 7930, and sub-object FAS or SCR/SIF as appropriate. The Budget Office will create transactions to move these funds to the proper account in the beginning of the fiscal year. It is allowable for the department to transfer additional need-based aid from their PFDT account to the aid account (279xxx) if the aid account has been overspent. Refer to Section 5.0 for additional information regarding management of set-aside funds.

Transfers into or out of the PFDT accounts to other sub funds are generally unallowable. See below for additional guidelines on transfers.

Monitoring and managing budgeted v. actual operational expenses: The amount budgeted in Operations (object code 3000) is the amount available to the academic unit for expenditure. RBCs can be submitted to move this budget into personal services and ERE lines within this account as well as to move to other accounts within the same sub fund (ALCPRG) and Budget Shell Code. Budget cannot be moved to other sub funds or Budget Shell Codes.

Differential Tuition and Program Fee Transfer Guidelines: Each Board-Approved Fee or Tuition is assigned a Budget Shell Code beginning with T332, for example T33223 – Journalism UG Program Fees.

In order to assist in Board reporting and transparency, transfers of funds into, out of, and between PFDT accounts need to be limited. The following guidelines can be used to determine the allowability of a proposed transfer.

1) Units may process a Request for Budget Change (RBC) document to move expenditure authority between accounts within the same PFDT Shell Code (fee). An example would be the College of Engineering giving the College of Optical Sciences budget authority in shell T33204 – Engineering UG Upper Div Diff Tuition.
   a. Note: Since this sub-fund is considered Allocated, the expenditure authority within an account generally is tied to cash and an RBC moves cash along with the budget authority, so a TF should never be processed to move cash, only an RBC.
2) Under *very limited* circumstances and only with *prior approval* from the Senior Vice Provost for Academic Affairs, units may process a Transfer of Funds eDoc (TF) out of the sub-fund (ALCPRG) into other Designated funds. Supporting documentation must accompany each transfer. The transfer should only be processed to provide funding to units outside of your organization for PFDT related activities that cannot be supported using method 1 above. An example would be the Honor's College processing a one-time TF to English to assist in position funding for English faculty teaching in the Honor's program.
   a. Note: A budget transfer (RBC) should accompany the TF to move operational expenditure budget authority into transfer budget authority (Object Codes 7930/7939).
3) No other transfers besides the two outlined above will be authorized or approved by the Provost's Office, FSO, or the Budget Office.

Annual overall review: Prior to fiscal year end, all revenues and expenditures from PFDT and set-aside accounts should be retrospectively reviewed to ensure the following:

- Expenditures from differential tuition/program fee accounts were made for the benefit of the specified set of students within the associated program, preferably in the year in which the fees were collected. The unit should plan sources and uses to ensure that there is not a deficit in the account, and preferably to achieve a fund balance in the set-aside account at the end of each fiscal year that is zero or nominally positive (less than 10% of the amount set-aside). Diligent financial management of the revenue and expenditures should prevent significant overages / shortfalls from one year to the next.
- Expenditures were consistent with University policies and procedures as well as the intent of the fee as originally established and approved by the Arizona Board of Regents.
- Differential tuition / program fee accounts have been managed so as to facilitate reporting to ABOR and to the students from which the differential tuition / program fee revenue is derived.
- Set-aside funds were disbursed for the purpose of financial aid to students appropriately identified as having financial need and other characteristics consistent with ABOR policy and written unit protocols.
- Separate accounts were used to separately account for revenues and expenditures between programs and student cohorts. Stated another way, ensure that funds were not co-mingled among programs. Segregation of funds into the appropriate account will facilitate accurate reporting.

Planning for subsequent year budget: The annual review will help inform the development of budgets for subsequent years to generate increasingly accurate revenue projections. Factor in the information learned during the annual review to modify assumptions used in the budget development, and review with the Dean, department heads and program directors as appropriate.

After the initial budget load when the PFDT is established, changes to the budget are reflected as increments or decrements to the budget. The department is responsible for monitoring permanent allocations over time.

5.0 Awarding Financial Aid for PFDT

Per ABOR and University of Arizona policy, a portion of all program fee and differential tuition revenues must be set-aside as financial aid to students with financial need. The amount of set-aside is currently 14%. This section includes information on documenting the award process, procedures and resources for distributing financial aid, and procedures for managing and monitoring set-aside accounts. Information is also provided regarding financial aid charge priorities, which may be helpful when reviewing individual student accounts to determine if financial aid has been applied.

For more information on financial aid go to: http://financialaid.arizona.edu/faculty-staff/departmental-help-scholarships-and-stipends.

5.1 Documentation of Award Process

Each academic unit with program fees or differential tuition should develop and document a fair and consistent process for distribution of financial aid to help ensure that appropriate steps and controls will be followed. These procedures must be consistent with ABOR and University policies and, if applicable, college policies, and will be submitted with the annual Year-End Report of Program Fee and Differential Tuition Revenue.

When developing the process, consider the following:
* Students must file a Free Application for Federal Student Aid (FAFSA). This will determine the amount of need based aid a student is eligible to receive.
* International students in masters or doctoral programs will need to complete the Financial Need Calculation for International Student form. Information and instructions can be found here.
* To ensure good business practices, the functions of financial aid recipient selection and the processing of awards should be segregated. Smaller units that do not have the staffing to provide segregation of duties should coordinate with the college business office.
* Compliance with the Family Educational Rights and Privacy Act of 1974 (FERPA) and UITS Security Office policies is essential.
* The process may include an application requirement.
* The process may include distributing aid evenly among all eligible students or distributing based on level of unmet need.
* Unmet need calculation takes into consideration other aid students have. If a student is awarded over their need, the award will not disburse.
* Financial aid can be applied to differential tuition, program fees, base tuition or any bursar charges.

5.2 Procedures and resources for awarding financial aid

Before the beginning of the academic year, units should identify students eligible for financial aid from the financial aid set-aside for the PFDT consistent with the documented process. This procedure should include verification of enrollment in the program that is subject to the program fee or differential tuition for the upcoming year and confirmation of need, based on a current FAFSA.

Reports are available in UAccess Analytics to identify students eligible for financial need. Log in to Analytics and navigate to:

Dashboards → Student Fin Aid & Fin Details → Student Need & Award Summary

The units should enter awards in the UAccess Student External Awards module before the start of the academic year. To assure timely disbursement, the awards should be entered 3-4 weeks before the beginning of the term to allow for resolution of any conflicts with other aid the student may be eligible for. In order to obtain the appropriate security to do this, access must be requested through the UAccess Access Provisioning Tool shown under "Requesting Access". There is also a mandatory training for which registration is available at http://uits.arizona.edu/workshops/current_workshops. The material from the workshop is also available for review on the UAccess Student Online Tutorials page. Locate the "Financial Aid for Department Users" section, and select "Entering External Awards".

5.3 Monitoring and Managing Set-Aside Account Activity and Balances

It is important to ensure that all available aid is awarded by the end of the fiscal year, and at the same time, ensure that aid is not awarded in excess of available funds. Unit should review and monitor activity and balances throughout the year for compliance with ABOR guidelines and ensure that award transactions processed as intended. In some cases, aid that is awarded may not be processed because the student is no longer eligible or due to a processing error. As a result, more aid may be available to award to other students. This aid may be awarded even after the academic year-end. Errors should be resolved by contacting the Office of Scholarships and Financial Aid at OSFA-DeptAskAid@email.arizona.edu and any remaining funds should be re-distributed to other students. The goal is to award all financial aid that was set-aside for that year, as well as any beginning balance available for that year. The unit will report beginning balance, current amount of set-aside, amount distributed and remaining balances on the Year-End Report of Differential Tuition and Program Fee Revenue.

5.4 Financial Aid Charge Priorities

Charge priorities determine which Bursar charges can be paid by each financial aid disbursement.

In conjunction with payment priorities, charge priorities drive the application of Financial Aid disbursements to Bursar charges.

The most common charge priorities used are:
- o   TUITION: pays base tuition, differential tuition and program fees
- o   TUITFEES: pays base tuition, differential tuition, program fees, course fees and mandatory fees
- o   DIFF TUI: pays differential tuition and program fees
- o   TITLE IV: pays charges allowed by Department of Education (unless student completes waiver)
- o   ALL: pays any bursar charge

6.0 Annual Reporting of Program Fees and Differential Tuition

As required by ABOR, the Provost's Office sends a request to each college for the Year-End Report of Program Fee and Differential Tuition Revenue Use. (See Appendix G.) This request is generally sent in September and includes the current template for the report, instructions for completion and the due date.

The UAccess reports found on the Financials>General – Financial Management page at the Income & Expense tab and Assets, Liabilities & Fund Balance tab are used to document information entered on this report. Supplemental reports should also be attached as needed for documentation.

A listing of all currently-active ABOR-approved differential tuition and program fees, as well as electronic copies of the original ABOR-approved requests and ABOR rate sheets for the current academic year, are available on the University Fees web site at http://www.academicaffairs.arizona.edu/university-fees.

For program fees, the director/department head and business manager of the program will have primary responsibility to complete the report. For differential tuition, the assistant/associate dean or dean of the college will be the responsible individuals. A separate report is to be completed for each differential tuition or program fee as shown on the listing linked above. Each college coordinates the submission of reports and all are signed by the college dean or dean's representative.

The final year-end difference between sources and uses (revenue & expenses) should be minimal. The students who pay the fee should be the ones to benefit from it. Similarly, the amount of the financial aid set-aside should be distributed as near 100% as possible.

ABOR has affirmed that it is management's responsibility to ensure that program fee / differential tuition is spent in accordance with approved proposals, and to ensure communication with the students regarding the use. University, school/department and program management should ensure that accurate and auditable records are maintained. Records are audited by university or ABOR internal auditors.

7.0 Discontinuing Program Fees and Differential Tuition

If there is an expectation that the need for a program fee or differential tuition will end, a request to end the charge must be approved through ABOR. Complete the appropriate program fee or differential tuition request form and provide the reason the charge is no longer needed. When the request to end the charge is approved, ensure that the budget is modified accordingly. Consult with the Provost, Budget and Financial Services Offices as needed.

8.0 Contacts

Following are key contacts in administrative areas that have responsibilities related to the administration of program fees and differential tuition.

Unit	Name	Title	Responsibility
Academic Affairs	Gail Burd *gburd@email.arizona.edu*	Senior Vice Provost, Academic Affairs	New or Modified Fee Requests
Budget Office	Veronica Chu *veronicas@email.arizona.edu*	Senior Analyst, Budget and Financial	Budget Projection & Adjustments
FSO Bursar's Office	Traci Sitzmann *tsitzman@email.arizona.edu*	Associate Bursar	Charging Differential Tuition & Program Fees to Students
FSO Financial Management	Jani Fisk *janifisk@email.arizona.edu*	Accountant, Senior	Establishment of Accounts & Item Types; Expenditure Authorization
Provost Office	Katie Van Renterghem *kgrier@email.arizona.edu*	Institutional Analyst	RCM
Provost Office	Barbara Martinez *bmarti@email.arizona.edu*	University Fees Manager	New or Modified Fee Requests, Year-End Report of Program Fees & Differential Tuition
Provost Office	Nina Bates *ninaari@email.arizona.edu*	Business Administrator	New or Modified Fee Requests, Year-End Report of Program Fees & Differential Tuition
Student Financial Aid	Helen Horetski *helenh@email.arizona.edu*	Associate Director, Business-Finance	Financial Aid Set-Aside Awards