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## Student Fee Administration

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### Scope

This policy impacts all administrative units responsible as fund owners of student fee accounts and each Vice Chancellor's office to whom those fund owners report. Additionally, it impacts those responsible for processing transfers, allocations, and expenditures involving student fee monies. Lastly, it impacts those responsible for the independent review of student fee account transactions.

### Policy Statement

All student fees must be initiated and administered in accordance with Board of Regents Policy 5.9 and applicable UNO policies. Each fee has an assigned fund owner who is responsible for monitoring actual revenue compared to budgeted support and/or ensuring the funds are collected and expended in accordance with the declared purpose of the student fee.

**Collection.** All student fee revenues shall be collected through Cashiering and Student Accounts along with tuition unless otherwise authorized by the supervising Vice Chancellor. All student fee revenue collections must comply with the UNO Cash Handling policy.

**Retention of Documentation.** For each specific fee, whether mandatory or non-mandatory, that is charged to students, the fund owner is responsible for ongoing maintenance of the following documentation:

- Initial request(s) made for the fee as currently charged to students;
- Written approval of the fee by the appropriate final authority (e.g. Board of Regents or Chancellor);
- Collection method(s) used;
- Record of revenues received;
- Record of expenditures; and
- Documentation of periodic reviews of budgets, transfers, allocations, and expenditures to occur no less than annually by the fund owner, a written record of independent reviews conducted at least annually by someone other than the fund owner or other personnel in the fund owner's department, and an annual report of the fund balance to the Office of the Senior Vice Chancellor for Academic Affairs.

**Monitoring and Oversight Responsibilities.** Fund owners have responsibility for monitoring and oversight of all revenue and expense transactions separate from the responsibility of the Budget Office or Accounting Services. Fund owners should maintain adequate supporting documentation for all transactions. This separation of oversight reduces the risk of fraud, misstatements, or errors in fee revenue and expense transactions.

**Independent Review.** Fund owners must identify an individual to complete a documented, independent review of expenditures, including the purpose of the expenditure, of all student fee revenues. This individual must be employed outside the fund owner's administrative unit and must be authorized by the supervising Vice Chancellor to serve in this capacity. An independent review must be conducted no less than once per fiscal year.

**Monitoring of Fund Balances and Documentation of Plans for Large, Unused Balances.** Fund owners are required to regularly review and evaluate the fund balance and document each review. Student fees shall not be retained as contingency funds. Fund owners shall not carry forward a balance exceeding 50% of the previous year's revenue. An exception for exceeding the 50% threshold can only be made by the supervising Vice Chancellor following the written submission and approval of a strategic plan for future use of fund balances. If no suitable plan exists, the student fee being charged shall be reduced.

## Reason for Policy

This policy exists to clarify the accountability and monitoring responsibilities of fund owners and others in various administrative units related to all monies collected as student fee revenues, as defined by Board of Regents Policy 5.9.

## Procedures

Each fund owner is responsible for maintaining a unique set of documents for each specific student fee they are charged with managing and annually providing a copy of that document set to the Office of the Senior Vice Chancellor for Academic Affairs. In order to comply with this policy, the following procedures must be completed.

- Fund owner must retain copies of initial student fee proposals and all associated supporting documentation.

- Fund owner must retain copies of the written approval of the fee by the appropriate final authority (e.g. Board of Regents or Chancellor).
- If authorization is given to collect revenues for a student fee by means other than Cashiering and Student Accounts, fund owner must retain a copy of said written authorization by the supervising Vice Chancellor.
- Fund owner must have a record of all incoming revenue transactions.
- Fund owner must have a record of all transfers and expenditures to ensure fee transactions comply with the intended purposes of the fee.
- Fund owner must retain documentation of periodic reviews of budgets, transfers, allocations, and expenditures that are completed no less than annually by both the fund owner and an independent reviewer from outside the fund owner's department.
- Fund owner must retain documentation of an annual report of the fund balance, as well as any records related to requesting approval from the supervising Vice Chancellor for carrying forward a fund balance in excess of the permitted threshold.

## Definitions

**Fund owner:** Administrative unit noted as responsible for monitoring, oversight, and appropriate expenditures for all revenues generated by a specific student fee.

## Related Information

- [General policies governing the administration of Student Fees are set forth in §5.9 of the Board of Regents Policies of the University of Nebraska](#)
- [Policy for Request of University Program and Facilities \(UPF\) Fund A Fees](#)
- [Policy for Request of University Program and Facilities \(UPF\) Fund B Fees](#)
- [Policy for Request of Course, Laboratory, and Miscellaneous Fees](#)
- [Cash Handling Policy](#)

## History

Policy approved by the Chancellor's Cabinet on August 15, 2017

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