

8.2 Course Fee Expenditure Guide

Prelude

Each semester, ninety five percent (95%) of revenues for all classes with course fees will be deposited into the course fee account (for that class). Not all students pay at the same time, so not all funds are available at the beginning of the semester. Five percent (5%) is retained by WSU.

Formula for calculating course fee revenue for a specific course

Number of students enrolled multiplied by course fee, multiplied by .95¹

Making Purchases

Course fees provide funds for tools, equipment, or products that have continuing value to the *specific student* charged for the fee.¹ Course fees also can provide for the purchase of services not normally provided by WSU, including, but not limited to, expenses related to specialized field trips; off-campus construction of student designs; and operations expenses associated with computer laboratories.

Purchases must be pre-approved and are limited to the expenditure objects associated with the account (e.g. wages, goods and services, travel).² Items purchased with course fees should not normally be available for purchase in the local area. Purchases can be made via purchase order, department requisition, or by use of the SDC P-card. The P-card can only be checked out to current employees. When using the P-card it is required to be returned to the administrative assistant as soon as possible along with an itemized receipt. (See SDCPPM 6.3 for Purchasing Guide).

Use of Course Fees for Travel

Special course fees may be used to cover expenditures related to travel. This includes the cost of contractual services in connection with carrying persons from place to place (e.g. flights, charter buses, motor pool); furnishing of accommodations related to actual travel (e.g. hotels, hostels, or other lodging); and/or other expenses necessitated by travel. The course fee must cover all projected expenses for students and faculty/staff involved in the travel unless otherwise stated.

Students are typically responsible for all meals and personal incidentals associated with travel; faculty/staff may be reimbursed up to appropriate per diem levels for the city/location being visited. For ease of reservations and payments, and with respect to liability, it is expected that students and faculty/staff will stay at the same accommodations and will participate in group transportation for duration of the travel. Any exceptions must be approved by the program head and/or director (depending upon the course under which travel is occurring).

Planning for Travel

An approved travel request must be on file before any purchases can be made. The administrative manager can help faculty members develop a budget by providing account carryforward balances, estimating revenue from course fees, and keeping track of estimated expenses. Faculty leading the travel are responsible for researching flights, hotels, transportation, meals (if included), and

¹ http://public.wsu.edu/~forms/HTML/BPPM/30_Finance/30.95_Special_Course_Fees.htm

² <http://old-www.wsu.edu/forms2/ALTPDF/BPPM/70-09.pdf>

admission passes or tour fees. Staff are available to facilitate purchasing and contracts and should be consulted in advance for information about contacts (hotels or transportation services used in the past) and university resources and policies related to travel (e.g. motor pool, per diem, liability and risk). Travel reimbursement requests must be submitted by the 5th of the month after the conclusion of travel. (See SDCPPM 6.5 for Travel Guide).

Surplus

Revenues that greatly exceed expenditures at the end of the fiscal year will warrant a review of the fee at the current level by the Controller's Office. A ten percent surplus is considered reasonable and will be available for use in the following year(s).

Deficits

Deficits are *not allowable* in the course fee account. Expenditures which create deficits are the responsibility of the program offering the course. Faculty members teaching a course with a course fee must be aware at all times about the amount remaining in the account, and the administrative manager should alert faculty member and/or program head and director if the account is running close to zero—or if a particular purchase will take the account into the negative. Faculty members must request additional funding from program heads, and program heads must consult the General Expenditure Guide (SDCPPM 8.1) to ensure the expense is permissible, and to determine the proper account from which to draw. Program heads are under no obligation to grant the request.

ⁱ The academic program manager shall request (prior to the start of each academic year) a list of students from the WSU Office of Veterans Affairs who will receive a waiver of special course fees in order to account for money that will not be received (e.g. for study tour expenses, shop fee, computing fee, etc.). It is recommended that these budgets operate with the allowable surplus in order to account for exceptions and/or unexpected circumstances each year.