Handbook for Program Fee and Differential Tuition Management

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1.0 PFDT 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, program fees, course fees and other academic fees must be approved by the ABOR. The policies that govern differential tuition and program fees are available [here](#).

[Program Fees 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 PFDT by college.

- Program fees means additional amounts charged to students in select degree programs within colleges, schools, or departments, including honors colleges or programs, that demonstrate one or more of the following: higher costs of delivering instruction; the need for or use of special equipment, technology, or key personnel expenses; 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 campus or location and applies to all graduate or undergraduate academic programs in a college or school. 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 that identify a need for PFDT must understand the process and responsibilities associated with establishing and managing this source of revenue, evaluate and report appropriately.

This handbook focuses on the business processes related to PFDT.

2.0 Planning / Request Process

The PFDT request process begins with the university and is completed by ABOR. The board meeting for setting tuition and fees at the three universities is usually held in Spring. Following is an overview of the process.

Flowchart 1: Establishing or Modifying a Program Fee / Differential Tuition (click to enlarge)
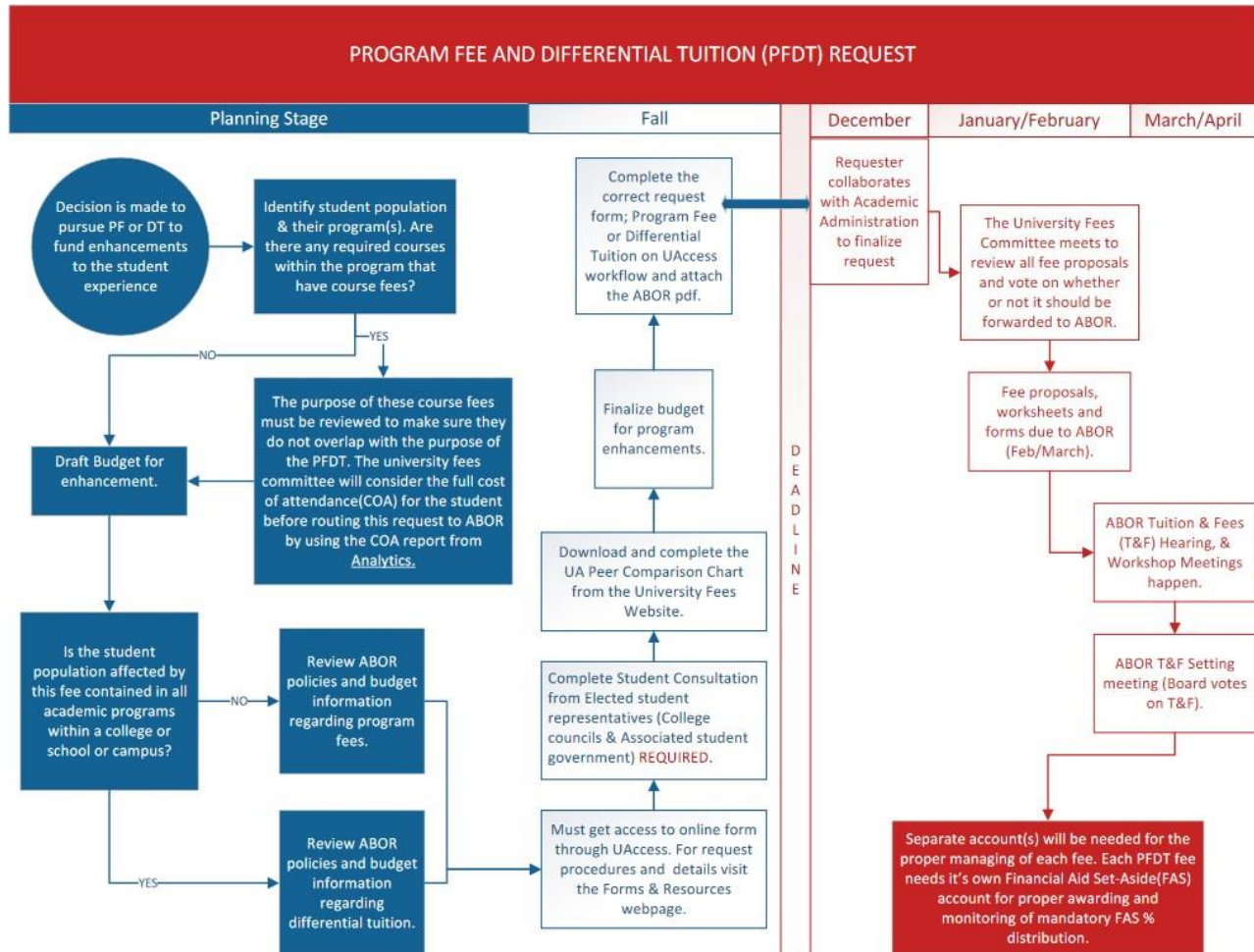
2.1 Planning Stage

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 proposals, these typically originate at the college level, in consultation with school directors / department heads and financial and academic managers. Program fee proposals typically originate with a school director, department head or 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 Office of the Provost communicates the deadline for submission of program fee and differential tuition proposals during the fall semester to colleges, including deans, College Academic Administrators Council (CAAC)and Council of Academic Business Officers (CABO) members. The deadline is also posted on the University Feeswebsite page for PFDT 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.
- **Other Academic Fees – The department/college need to consider other active fees the student is already paying (course fees, program fees, differential tuition, and other fees) and review the purpose of these fees to make sure they do not overlap with the purpose of the PFDT. The university fees committee will consider the full cost of attendance (COA) for the student before routing this request to ABOR by using the COA report from UAccess Analytics.**

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: As mandated by ABOR, 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 for administrative service charge is 16.11% of Net Revenue. This is made up of Support Center Expense Recovery (SCR), 12.78%, and Provost InvestmentFund (PIF), 3.33 % of the PFDT net revenue. These rates are for FY22 and subject to change annually.
- 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:
- Equipment
- Software
- Travel expenses
- 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 Request

In preparing a PFDT request form the ABOR Policy 4-103 should be addressed. ABOR policies 4-101 to 4-105 should be reviewed and fully understood before submitting a request.

New Rules

- **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 for differential tuition that is in the same college.
- If more than one department or college will share the program fee or differential tuition, the percentage of revenue distribution needs to be shown for each department.
- Dual Degree programs pay a discount rate of 75% of the program fee or differential tuition for each program.

Download the *ABOR Form* that best fits your type of request (new or change) and *UA Peer Comparison Chart* from the University Fees website.

Completing the ABOR Forms for Program Fees or Differential Tuition Proposals:

Purpose

Under purpose, please clearly define the purpose for the fee, by outlining the benefits that those who pay the tuition/fee should expect to obtain.

Justification

Under justification, please clearly explain the costs of the items or services for which the tuition/fee is intended to pay, including whether the proposed rate will cover all or a portion of these costs, and specifying the benefit of those items or services. Also, include an explanation of the cost determination method.
- Ex: If the fee will cover additional advisors, include the number of advising FTE, the estimated personnel costs and the portion covered by the fee. Justification section should align with the proposed annual expenditures table.

Student Consultation

The new ABOR Policy 4-103 requires evidence of student consultation including notification of and consultation with elected student representatives concerning the proposed PFDT. Per ABOR Policy 4-101 "Elected student representatives" means the students elected to the college councils and associated student government. The department must meet with this student group and discuss the fee proposal.

If the fee proposal is for a new program, students that are likely to enroll in that program should be engaged. If that student population is unknown, then students in a similar program, such as the same college, school, or department, can be used.

Under student consultation, please outline the steps taken to obtain student input on this proposal as well as a summary of the input received (How many received the survey? And how many support the fee?). Also, attach proof of student consultation to the form (i.e., copy of meeting agenda, copy of survey, or copy of meeting minutes, etc.).

- Student consultation should take place prior to submitting the request by the due date.

Market Pricing

Market pricing is completed by using peer institution data. "Peer Institution" means a board approved list of higher education institutions for each Arizona University to provide benchmarks for assessing institutional effectiveness. The criteria for selections may include an institution's size, student characteristics, program mix, institutional mission, and research focus. Each row of the marketing table is not required to be filled. Enter the information on descending order from highest cost to lowest per institutions. To complete this table, you must:

- Use the **UA Peer Comparison Chart** to enter data comparing the cost of the requested fee to similar fees in peer institutions. Document similar PFDT 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 the 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 "N/A" to indicate that a comparison is not available.

Budget

Note that the information is requested for annual revenue and annual expenditures. Enter individual amounts for other budget categories desire for your request, operating expenses, personnel expenses, student support expenses, etc.

Proposed Annual Revenue

- o *Enter the TERM Fee Amount*: Enter the requested fee amount.
- o *Number of Students Enrolled ANNUALLY*: Enter the anticipated annual full-time equivalent of student enrollment.
- o *Total Annual Revenue*: The form will calculate this for you; verify the amount is correct.

Proposed Annual Expenditures

- o *Financial Aid Set-Aside*: Enter 14% on this field, and the form will calculate the total **(required category).**
- o *Administrative Costs:* For FY2022, the cost is estimated to be 16.11% (SCR 12.78 + PIF 3.33%) from Net Revenue:Total Gross Revenue –FAS = Net Revenue.
  "Consistent with all tuition and fees, a portion of the program fees and/or differential tuition will be allocated for administrative costs in accordance with the procedures described by the University's responsibility center budget model," **(required category).**
- o *Institutional and Advising Personnel:* Enter expected amount to be paid for the program's instructors, advisors, program coordinators, including cost and FTE, etc.
- o *Support Staff Expense:* Enter expected amount to be paid for the program's administrative staff, IT staff, etc.
- o *Operating Expense:* Enter expected amount to be paid for office supplies, technology, etc.
- o *Student Support: Enter expected amount to be paid for student engagement activities, conference, travel, scholarships, etc.*
- o *Total Program Cost:* The form will calculate this field. The total Revenue should not exceed total Program costs.

If additional pages are needed for any section, please attach separately.

2.4 Submission

Beginning with proposals for 2019-2020, the proposals must be completed through the UAccess workflow. To submit a request through UAccess Student you must get requester access. The procedures on how to gain access and procedures on how to complete the request can be found on the Forms & Resources section of the University Fees website.

The PFDT online application is needed for UA purposes; however, the UA Peers Tuition ComparisonChart and the PDF ABOR Fillable Form (New or Change to existing) need to be attached to the online request as well. Both are now available on the Forms & Resources section of the University Fees website. This site also includes links to current fees, ABOR rate sheets, and many other resources for PFDT.

The Vice Provost, University Fees Program Manager and College representatives collaborate in an iterative process until the proposals are finalized and ready for submission to ABOR, or possibly withdrawn or deferred. Near the time of the ABOR meeting (normally held in April) at which the proposals will be considered, the final proposals will be included in the agenda and posted to the ABOR web sitefor the Board Meeting.

NOTE: If a program fee is for a *NEW* Program, you must complete the process previously mentioned on top of the new program forms submitted to Curricular Affairs.

2.5 ABOR Review

ABOR reviews the submissions and approves, denies, or modifies the proposals in the Spring term. The board decisions are documented in ABOR minutes. The University Fees Program Manager notifies colleges, departments, and programs of the decision via email. The Office of the Provost posts the approved proposals to the university fees website.

3.0 Implementation of New PFDT

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.
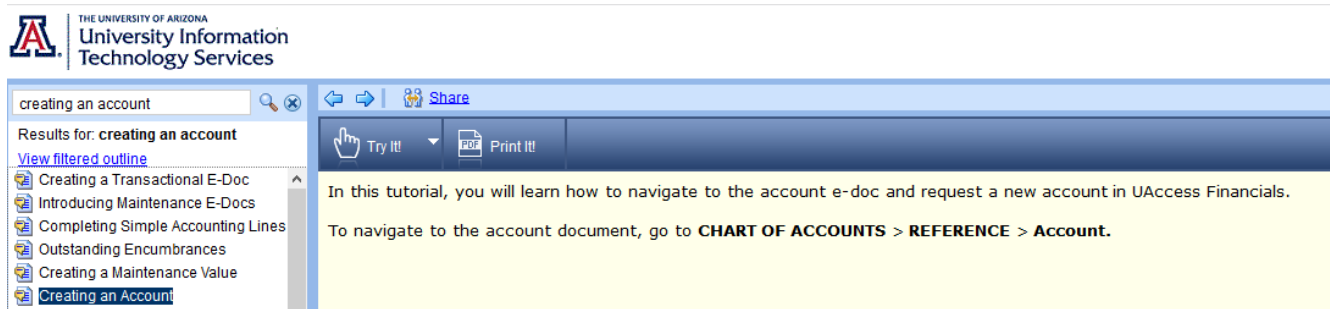
3.1 Creating New Account(s)

To meet the intent and reporting requirements for the fees and differentials, and to facilitate appropriate management and stewardship of funds, the fees / differentials, 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. Per policy 4-105 Fees; 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 PFDT 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, **login 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 Office of Budget & Planning and Financial Services Office as needed.

3.1a Creating New Sub-Object Codes

The sub-object codes of Financial Aid Set-aside (FAS), Support Center Expense Recovery (SCR), and Provost Investment Fund (PIF) should be established for each account for object code 7930/7939. 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 fees / differential tuition and for the financial aid set-aside. Note that the accounts must be created before the item types can be requested. PFDT 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 Establishing 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 Preparing and Submitting Initial Budget

New PFDT budget are submitted when the fee is submitted to ABOR. The Office of Budget & Planning will use those budgets to inform the Annual Operating Budget to ABOR.

Existing PFDT budgets are updating during the annual local fund budget cycle. During this process, The Office of Budget & Planning will request next year's budget.

Use the template below to help guide the development of new and existing PFDT. The gross revenue budget will post to the Program Fee account (sub fund = ALCPRG). Contributions to financial aid set-aside and assessments will be recorded as transfers.

EXAMPLE: Following is an example budget for a fee that is expected to generate gross revenue of $112,000

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	7939	FAS	$15,680	14% of Gross Revenue
Net of Aid			**$96,320**	
Uses of Funds:				
Support Center Expense Recovery	7930	SCR	$12,310	12.78% of Net Revenue*
Provost Investment Fund	7930	PIF	$3,207	3.33% of Net Revenue*
Departmental Allocation	**3000**		**$80,803**	**Net Revenue less SCR & PIF**

*This rate is for FY22. In FY23 we will be converting to AIB and the term used in AIB is "revenue sharing" to cover these costs, the rate has not been established, assume same rate in your PFDT request application for FY23.

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 following flowchart. Additionalinformation is provided below.

Flowchart 2: Managing Program Fees / Differential Tuition [(click to enlarge)](#)
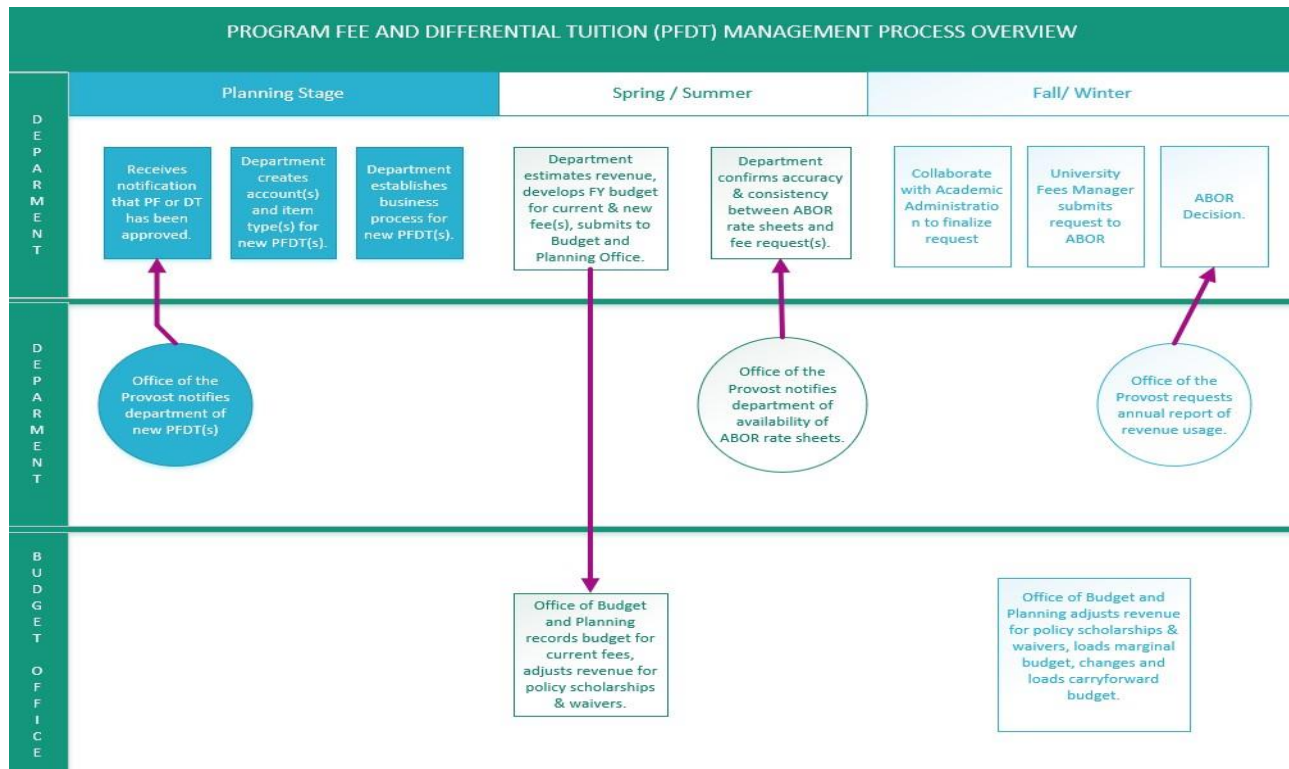
*In the spring (April) The Office of Budget & Planning adjusts the revenue budget to actuals. This process is call "Recording Over/Under Realized Revenue." They do it again in the summer, on a year-end document.

4.1 Annual Review and Confirmation Process

The Office of the Provost sends a request for confirmation each year of the currently effective and newly approved PFDT's to all relevant colleges as outlined on the [University Fees](#) website. The confirmation request is usually sent 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. If confirmation is not received, the rates will be published as they are and is the College's responsibility to report any incorrect information.

4.2 Budgeting / Variance Analysis

Each spring The Office of Budget & Planning 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 → Student → Course and Fee Management → Program Fee and Differential Tuition Dashboard

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. This dashboard does not account for summer or winter revenue yet.

Revenue Collections

As students are charged and payments are collected, gross differential tuition / program fees 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 fees/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 Office of Budget & Planning to reflect realized revenue in April and at the end of the fiscal year. Current Year Budget will be adjusted for SCR, PIF, FAS, and department operations based on amounts of over/under realized revenue. In addition, the Office of Budget & Planning will process transfer of funds to adjust the SCR, PIF and FAS.

4.3 Financial Management

Activity processed through PFDT accounts should conform to University and ABOR 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 PFDT 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 monthly.

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 the 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 subject to the fee.

Alternatively, it may be that policy and institutional scholarships and waivers are reducing the revenue at a higher rate than expected.

Monitoring budgeted financial aid set-aside, assessments, and other transfers: The amount budgeted for the set-aside and assessments are recorded using object code 7930/7939, and sub-object FAS or SCR/PIF as appropriate. The Office of Budget & Planning 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.

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Transfers into or out of the PFDT accounts to other sub funds are not allowed.

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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.

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

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 what is allowed of a proposedtransfer.

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 Division Differential Tuition.

   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.

No other transfers besides the outlined above will be authorized or approved by the Office of the Provost, FSO and the Office of Budget & Planning.

Annual Overall Review: Prior to fiscal year end, all revenues, and expenditures from PFDT and set-asideaccounts should be retrospectively reviewed to ensure the following:

- Expenditures from PFDT accounts were made for the benefit of the specified set of students within the associated program, preferably during 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 rather 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 15% 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 ABOR and University policies and procedures as well as the intent of the fee as originally established and approved by the Arizona Board of Regents.
- PFDT accounts have been managed to facilitate reporting to ABOR and to the students from which the PFDT 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.
- **Each fee must be accounted for separately from other university revenue and expenditures. 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 Set-Aside from PFDT

Per ABOR 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.

Additional information on departmental awarding.

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 PFDT 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 Students form. Information and instructions can be found on the Office of Scholarships and Financial Aid (OSFA) website.
- 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. You may contact OSFA to review the over-award and see if it can be cleared.
- 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.

A report is available to identify students eligible for need-based awards:
UAccess Analytics ➔ Dashboards → Student Fin Aid & Fin Details → Determining Student Need

- Look at the **"Need after gift aid"** column. Your awarding might create an over-award, but other aid, such as loans, can be reduced to allow gift aid to disburse. If you create an over-award, contact OSFA so they can review other non-gift aid.

The units should enter awards in 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. This will allow for resolution of any conflicts with other aid the student is awarded. To obtain the appropriate security to enter or approve awards, access must be requested through the UAccess Access Provisioning Tool. The mandatory training can be accessed at: http://uits.arizona.edu/workshops/current_workshops.

The materials from the workshop are also available for review on the UAccess Student Online Tutorials page, you will have to log in with NetId. 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. Units should review, monitor activity, balance accounts throughout the year for compliance with ABOR and University policies, and ensure that award transactions were processed as intended.

A report is available to review the status of all processed awards:
> UAccess Analytics ➔ Dashboards ➔ Student Fin Aid & Fin Details ➔ Student Awards
> - Enter your account information and set any other relevant search filters to identify the students that were awarded.

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. If you encounter errors, please contact OSFA at OSFA-DeptAskAid@email.arizona.edu.

- If the college/department has awarded all eligible students and still haven't met the required 14% of revenue awarded, then they can award additional amount to their neediest students first if it doesn't exceed their federal need amount.
- If the college/department no longer have neediest students to award, they can contact the Office of Scholarship and Financial Aid (OSFA) to work with them in awarding other students that paid the fee but do not have need.

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 Program Fee and Differential Tuition 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, class 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 Year-End Reporting of PFDT

The Office of the Provost sends a request to each college for the Year-End Report of Program Fee and Differential Tuition Revenue. This request is generally sent after PFDT Reporting Orientation is completed. Beginning with FY2018 the Year-End review is completed through the new PFDT dashboard found in analytics:

Dashboards → Student → Course and Fee Management → Program Fee and Differential Tuition Dashboard

The final year-end difference between sources and uses (revenue and 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.

Only colleges that have a high balance (anything above 14% or deficit of 10%) will be required to submit the current template. Instructions for completion and the due date are emailed on the form request sent around September. The new dashboard is the ideal tool to complete the year-end report. Any supplemental reports should also be attached as needed for documentation.

A listing of all ABOR-approved differential tuition and program fees, as well as electronic copies of the original ABOR-approved proposals and the ABOR rate sheets for the current academic year, are available on the University Fees web site for ABOR Approved PFDT.

The dean, associate dean, director, department head and/or business manager of the program/college can complete the form. A separate report is completed for each differential tuition or program fee whose balance is in bad standing. Each college coordinates the submission of reports, and the college dean or dean's designeesigns all forms before submission.

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.

7.0 Discontinuing or Reducing PFDT

If there is an expectation that the need for a program fee or differential tuition will end or will be reduced, a request to end/reduce the fee must be approved through the Office of the Provost and ABOR is notified of the deletion or reduction change. Complete the appropriate program fee or differential tuition request form and provide the reason the charge is no longer needed or why it needs to be reduced. When the request is approved, ensure that the budget is modified accordingly. Consult with the Office of 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
Office of the Provost - Academic Administration	Gregory Heileman	Vice Provost of Undergraduate Education	Management and Compliance of Program Fee & Differential Tuition
Office of Budget & Planning	Adriana Prado	Senior Analyst, Budget & Financial	Budget Projection & Adjustments
FSO Bursar's Office	Traci Sitzmann	Associate Bursar	Charging Differential Tuition & Program Fees to Students
FSO Financial Management	Brooke Claw	Accountant, Principal	Establishment of Accounts & Item Types; Expenditure Authorization
Office of the Provost - Academic Administration	Martha Sesteaga	Program Manager, University Fees	Management of New or Modified Fee Proposals review Year-End Report of PFDT
Student Financial Aid	Helen Horetski	Director, Finance-Operations	Financial Aid Set-Aside Awards