

Accounting Handbook

Incidental Fees, Course Fees and Other Charges

This document outlines and defines the fees and other charges for which statutory authority is provided to the University of Houston-Clear Lake. This document applies to all fees and charges imposed by the university on students, employees and the public, in accordance with Chapters 54.504 of the Texas Education Code and Chapter 55.16 of the Texas Education Code. Chapter 54.504 Incidental Fees (all fees without limit, such as late registration fees, library fines, microfilming fees, bad check charges, application processing fees, etc.). Chapter 55.16 Board Responsibility (a fee to pay or provide for each activity or service, all associated capital costs, including debt service, operation and maintenance costs, including associated cost of a system or institution and prudent reserves). This includes all fees in funds 2063, 2065, and 2066.

Revenues from the approved fees shall be budgeted in accordance with the guidelines of the Tuition and Fee Schedule produced by the Budget Office. All fees and charges under this document require the approval of the Board through the normal budgeting cycle.

The rate of all fees and charges should reasonably reflect the actual cost to provide the materials or services for which it is collected. Balances of fees may only accrue to the extent considered reasonable in the business cycle of the department, or to provide sufficient funds for replacement of equipment and furnishings on a regular basis. Funds accruing for the replacement of equipment and furnishings will be accounted for in a manner in which can be readily identified.

Revenues may be expended for the following services or materials:

- Consumable materials and supplies
- Non consumable supplies and materials, the usefulness of which may extend beyond one year
- Wages for staff or students to assist in the instructional process or non- instructional services to students
- Equipment and furnishings that are directly related to fee charged
- Travel costs that are a function of the course

Each year departments are required to complete a Fee Revenue and Expense report of all fees charged during the prior fiscal year. The report is due to the appropriate Vice President by October 31 of each year. Departments should explain any change in fund equity that is excessive. Excessive fund equity is considered to be an amount that exceeds thirty-three percent (33%) of the prior year's expenditures.