

**PROCEDURES/GUIDELINES FOR MATERIAL FEES
DEPARTMENT/SCHOOL RESOURCES**

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MATERIAL FEE EXAMPLES

The following examples are provided in support of [University Policy 7.7.3](#). The list is not intended to be exhaustive but is intended to set a context for what is acceptable within the guidelines for course material fees.

Course Fees for the following are acceptable:

1. Charges for materials, such as wood, screws, plastic, stones, metals, paints, etc. used to create a tangible product that the student retains at completion of the course; e.g. jewelry, furniture, artwork;
2. Charges of a nominal usage fee for use of instructional or laboratory equipment that is required for the specific course for which the fee is assessed;
3. Prior to considering charges for any software, please consult Roslin Hauck in the Office of Technology Solutions (438-7384) to determine if the university has software licenses that could be used or purchased. If the software is not already available and considered highly specialized, material fee charges will be permissible if the software is not easily accessible elsewhere;
4. Charges related to required field trips, including transportation and entrance fees. Food, such as box lunches, may be included in the charge only if it simplifies scheduling and represents a cost savings to the student;
5. Cost for rental of facilities outside of the course department; for example, Kinesiology and Recreation renting the high ropes course from Campus Recreation;
6. Purchases in bulk for basic course materials ONLY if the purchase represents a substantial savings to the student beyond market rate if not purchased in bulk for items the student would otherwise be required to provide.

Course Fee charges for the following are not acceptable and related expenses should not occur within the course material fee accounts:

1. Facility maintenance or renovation;
2. Computers and laboratory furniture;
3. Instructional or laboratory equipment requiring an inventory tag.
4. Off the shelf software that is commonly available;
5. Catering and reception costs;
6. General office supplies;
7. Cost of printing. Printing should be accommodated through the Redbird card and swipe at the machine;
8. Conference travel and professional organization memberships for students or faculty;
9. Payroll charges of any kind;
10. A student's personal expenses, such as transportation to student teach or attend a clinical, textbook purchases and elective equipment purchases.

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PROJECTING/RECONCILING

Projecting and reviewing each material fee will ensure the agency accounts are not in deficit and ensure agency accounts do not become in excess per ISU policy 7.6.1.

The material fees charged are deposited into a material fee agency account for each individual corresponding material fee.

Projecting

1. Per the material fee Guidelines: About the 5th or 6th week of the session, the University Registrar will send a complete report for each course to all departments, listing fee, students enrolled, and material charge amount.
 - a. Review the information submitted for accuracy.
 - b. Validating active material fees for the semester and confirm the material fee charge amount.
 - c. Use this report as a projection tool for the amount that is estimated to be deposited for the current semester classes.
2. Review previous semester reports to project for the upcoming fiscal year.

Reconciling

Cognos Reports Agency Report and Agency All Detail Report

1. Units should be reconciling their material fee agency accounts on a monthly basis to the Agency reports.
2. Units should be reviewing all elements of the reports specifically looking at the previous year's rollover of Cash Value, Current Cash Value, expenditures and revenue.
2. Units should be ensuring the accounts are not in excess nor in deficit.
3. Units should use the registrar report sent the 5th or 6th week of session as a projection tool for the anticipated funding for the current semester.

EVALUATING CURRENT FEE

It is important to continually evaluate the material fees being charged to the students. Units should review the material required for the class, looking for efficiencies that are a cost benefit for the student.

1. The cost per student is a calculation of the supplies divided by the projected enrollment.
2. Calculation Sample: Cost of Supplies \$600 for Fall. The total enrollment for Fall is 100 students. The Cost per student is \$6.00.

SEMESTER REVIEW OF MATERIAL FEE ACCOUNT

Per the material fee Guidelines: About the 5th or 6th week of the session, the University Registrar will send a complete report for each course to all departments, listing fee, students enrolled, and material charge amount.

1. See the [Projecting/Reconciling Section](#).

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ANNUAL REVIEW

In June/July of each calendar year, the Provost Office will send a summary list of all active course material fees and fee amount charged to each Unit for annual review.

1. The Unit will need to review the current fees being charged sending confirmation that these fees have been reviewed and are accurate.
2. The Unit will need to review the current rationale and object codes
3. Go to review the [Evaluating the Current Fee Section](#) for additional information.

MASTER ACCOUNT VS INDIVIDUAL ACCOUNT

When fees are collected, they are deposited into a Master Material Fee account for each Unit. Each semester the Provost Office will initiate a transfer from the Master Material Fee account to the Individual Course Material Fee account.

1. Master Material Fee account is a depository account
2. Individual Material Fee account is the expense account

CREATING A VOUCHER FOR A MATERIAL FEE ACCOUNT

1. All material fee vouchers must be submitted on the [material fee form](#). The form can be found on the [Office of the Provost](#) website.
2. Do not expense out of the master account.
 - a. All fees are deposited into one master account for each Unit.
 - b. The Provost Office will initiate a transfer with the Comptroller's Office to request the funds are transferred from the Master to the Course Material Fee Account.
 - c. Units can expense from the Course Material Fee account, prior to the cash transfer, Units must ensure they have projected anticipated revenue to cover the expenses.
3. All expenses must occur out of the Course Material Fee Account #.
 - a. The Course Material Fee account can be found in the material fees dashboard.
 - b. The Course Material Fee account can be found in the Annual Review Report
 - c. Please contact the Provost Office if you need assistance with the appropriate account number.
4. Only the object codes pre-approved can be used on a voucher.
 - a. If you need additional object codes approved, you must submit a "[Change](#)" request.
 - b. Object codes are effective the Semester Effective Date of the form.
5. Vouchers can be split vouchered with multiple course material fees.
 - a. Example: You have 3 labs that use the same chemical. So, it makes sense to bulk purchase this item, when vouchering the invoice, you can split voucher among all the Course Material Fee Accounts needed.

MATERIAL FEE VOUCHER FORM

1. All material fee vouchers must be submitted on the material fee form. The form can be found on the [Office of the Provost](#) website.

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2. Please ensure this form is completed in its entirety prior to submitting to the Comptroller's Office.
3. If a voucher is submitted to the Comptroller without this form or partially completed, the Comptroller's will return to the submitter for full completion.
4. Prior to submitting the Material Fee Voucher Form, you must ensure that the expenditure reconciles to the material fee rationale. Once you have verified the rationale matches, you will want to ensure, you have the appropriate object codes in the SharePoint site form. If your rationale does not match and/or you do not have the appropriate object code, you will need to submit a material fee "change". See the material fee processes section for those steps.
5. Processing steps of the form:
 - a. Indicate Material Fees (Provide Dept/Course #) for all courses/accounts that are a part of this voucher.
 - b. Indicate Acct # and include object codes you are using for this voucher.
 - c. Indicate Allocation %age for each course/account
 - d. Indicate Allocation %age for each amount
 - e. Total Amount of Voucher is a calculated field and should match the total in Colleague.
 - f. Indicate Vendor Name in Colleague.
 - g. Answer the following questions below. These are dropdowns, in order to proceed each question needs to be validated and marked as "Yes".
 - i. Are the expenditure(s) in compliance with the approved material fee rationale submitted in the Material Fees SharePoint Site Dashboard
 - ii. Does the account have the appropriate object codes built for this expenditure?
 - iii. Are the itemized receipts attached?
 - h. Provide support documentation to clearly substantiate/document the business reason for the purchase. If this is a split-funded voucher, ensure you are providing documentation of each Course#/Account# utilized.
 - i. See the sample tab on our [website](#).

VIEW ARCHIVED FORMS

1. Go to the Personal Dashboard
 - a. <https://illinoisstateuniversity.sharepoint.com/sites/VPAAProvostOffice/SitePages/PersonalDashboard.aspx>
 - b. In the Search Box, indicate the Course and Catalog. i.e. FCS 225.
 - c. Select the form.
 - d. You will be able to view the Course Material Fee Account # from this form and the approved object codes.
 - e. If there are no active material fees for that course, the SharePoint site will provide the following message: There are no items to show in this view of the "Course Materials Fees" list.

RATIONALE FOR A MATERIAL FEE FORM

In the SharePoint form, the submitter must provide a thorough rationale on how your Unit plans to use this fee. It is important to ensure the rationale provided follows the [material fee policy, guidelines and examples](#).

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FORM PROCESSING STEPS: REQUEST A “NEW” MATERIAL FEE

1. Go to the Personal Dashboard
 - a. <https://illinoisstateuniversity.sharepoint.com/sites/VPAAProvostOffice/SitePages/PersonalDashboard.aspx>
 - b. Go to My Request.
 - c. Click this link.
 - d. Click **New** Request
 - e. Indicate the Chair in the following format: Lastname, Firstname
 - f. Indicate the Department and Course #.
 - g. The cost per student is a calculation of the supplies divided by the projected enrollment i.e. Cost of Supplies \$600 for Fall. The total enrollment for Fall 100 students. The Cost per student is \$6.00. The cost per student will calculate automatically once you have entered in the supply/material costs.
 - h. Provide a thorough rationale for your request
 - i. For Supplies/Materials, you can add up to 3 lines or upload a spreadsheet.
 - j. The cost per student is a calculation of the supplies divided by the projected enrollment i.e. Cost of Supplies \$600 for Fall. The total enrollment for Fall 100 students. The Cost per student is \$6.00.
 - k. Each new material fee account is built with the 740000 “instructional support supplies” object code, please ensure you add additional object codes as needed in this request.
 - l. Provide a thorough rationale for your request.
 - m. Authorization: Checkmark to move forward.

FORM PROCESSING STEPS: REQUEST A “CHANGE” TO A CURRENT MATERIAL FEE / ADD ADDITIONAL OBJECT CODES

2. Go to the Personal Dashboard
 - a. <https://illinoisstateuniversity.sharepoint.com/sites/VPAAProvostOffice/SitePages/PersonalDashboard.aspx>
 - b. Go to My Request.
 - c. Click this link.
 - d. Indicate the Chair in the following format: Lastname, Firstname
 - e. Indicate the Department and Course #.
 - f. Click **Change** Request
 - g. Update the appropriate fields needed for your change. I.e. enrollment, supplies, object code, rationale, etc.
 - h. The cost per student is a calculation of the supplies divided by the projected enrollment i.e. Cost of Supplies \$600 for Fall. The total enrollment for Fall 100 students. The Cost per student is \$6.00.
 - i. Provide a thorough rationale for your request
 - j. For Supplies/Materials, you can add up to 3 lines or upload a spreadsheet.

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- k. The cost per student is a calculation of the supplies divided by the projected enrollment i.e. Cost of Supplies \$600 for Fall. The total enrollment for Fall 100 students. The Cost per student is \$6.00.
- l. Each new material fee account is built with the 740000 “instructional support supplies” object code, please ensure you add additional object codes as needed in this request.
- m. Provide a thorough rationale for your request.
- n. Authorization: Checkmark to move forward

FORM PROCESSING STEPS: REQUEST TO “DELETE” A MATERIAL FEE

- 1. Click **Delete** Course Material Fee
- 2. Indicate the Chair in the following format: Lastname, Firstname
- 3. Indicate the Department and Course #.
- 4. Authorization: Checkmark to move forward

EFFECTIVE DATES FOR MATERIAL FEES

- 1. Please note the semester effective dates for the material fees after approval.
- 2. New/Change: The semester effective date is the date the fees will start collecting from the student.
- 3. Delete: The semester effective date is the date the fee will be removed.

FREQUENTLY ASKED QUESTIONS

- 1. *Can material fees be used for expenditures related to equipment purchases?*
Charges for instructional or laboratory equipment requiring an inventory tag are not acceptable. However, charges that do not require an inventory tag are acceptable. Please see the Office of the Comptroller Purchasing web site for the inventory tag amounts.
- 2. *What is the first step I should do prior to submitting my voucher?*
Ensure that the expenditure reconciles to the material fee rationale. Once you have verified the rationale matches, you will want to ensure, you have the appropriate object codes in the SharePoint site form. If your rationale does not match and/or you do not have the appropriate object code, you will need to submit a material fee “change”. See the material fee processes section for those steps.
- 3. *Do I need to submit the “Material Fee Form Voucher” to get my voucher approved?*
Yes, these new forms will ensure that the expenditure submitted is in compliance with the information you have submitted on the material fees SharePoint site dashboard. Unfortunately, if the expenditure is not submitted on the material fee form voucher, the Comptroller’s will return the unapproved form to the department and request that the voucher be submitted on the “material fee form” located on the Provost’s Office website.