

### Polasaí agus Nósanna Imeachta/Policies and Procedures

Code	QA312
Title	Course Fee Establishment and Administration
<b>Policy Owner</b>	Director Financial Accounts
Date	18 <sup>th</sup> December 2024
<b>Approved By</b>	Údarás na hOllscoile

## 1.0 Purpose

To ensure that the establishment, billing, collection, and reporting of programme fees is carried out in an accurate, timely, and efficient manner.

# 2.0 Description

This policy seeks to ensure that appropriate fee levels are set, billed, collected, and reported, in a manner which addresses the University's overall budgetary situation, and cash flow requirements.

# **Course Fee Establishment**

- 2.1 Assumptions underpinning the setting of fees:
  - (i) Each UMT member will be responsible for oversight of fee setting within their areas of responsibility.
  - (ii) The annual fee setting process for each academic year and key dates will be adhered to by all units.
  - (iii) Fees make a statement about the quality of the course, and this must be taken into account when setting the price while also remaining competitive with peers.
  - (iv) Pro rata increases in Part-time courses should match their Full-time offering or in the event of no equivalent Full-time offering, then should be in line with the overall College increases in both EU and Non-EU fees.
  - (v) For any courses longer than 1 year the same fee for all years of the programme should be maintained and the 2nd and subsequent years' fees will not be subject to a further increase other than an approved inflationary increase. This is to ensure fees are known at the outset.
  - (vi) Programme and course fee levels shall take into account underlying costs and market conditions and must be established in compliance with relevant legislation set out in 2.5 below.
  - (vii) In order to meet prospectus and other published material deadlines, fees must be set at least 12 months in advance of the year to which they will apply.
- 2.2 Fee levels (e.g. across the board increase/reduction/no change), shall be formally recommended by the University's Finance Resources Committee, to Údarás na hOllscoile as part of the annual fee setting process.
- 2.3 Individual course/programme fees may be amended from time to time by UMT approval, generally under advice from the offices of the Deputy President & Registrar, Secretary for Governance & Academic Affairs, and the Bursar..



2.4 The University's policy will at all times be implemented in compliance with paragraph 40, Chapter VIII of the Universities Act 1997 which reads as follows: -

S.40 —

- (1) A university may determine and charge fees of such amounts for student registration, courses, lectures, examinations, exhibitions or any other event, service or publication held or provided at or by, or produced by, the University.
- (2) An tÚdarás may review with the universities the fees charged or proposed to be charged by the universities for student registration and courses, and for lectures and examinations relating to those courses.
- (3) Arising from a review under subsection (2), An tÚdarás may, without prejudice to subsection (1) and after consultation with the Minister, advise the universities on the fees which in its opinion should be charged.

(Note: An tÚdarás = An tÚdarás um Ard Oideachas, i.e. HEA)

### **Administration of Fee Income**

- 2.5 Fee income in the annual Financial Statements shall be reported on an accruals basis in accordance with the stated accounting policies of the relevant accounts.
  - (i) Fees income is recognised in the accounts once billed to the student account in line with policy QA307.
  - (ii) Where fees are outstanding at the end of the year, a provision for bad debt is created for all debt outstanding against a student themselves and for high-risk funder debt.
  - (iii) Where fees are outstanding after 5 years, these are written off. The sanctions relating to those fees still apply however e.g. Progression to further studies or Graduation from the University will not be possible until the debt is repaid in full.
  - (iv) Where fees are outstanding and a student is deceased, these are written off.
    - (v) Where credit balances remain on a student account after 5 years, these are released to the income statement against bad debt.

## 3.0 Responsibilities

Name	Responsibility
Director Financial Accounts	Policy Owner
Fees Office	Co-ordination of the Fee Setting Process and Administration of
	Student Fees (Exceptions include booking deposits, application
	fees and certain CALPD and Acadamh courses)
UMT members	<ul> <li>Each UMT member will be responsible for oversight of</li> </ul>
	fee setting within their areas of responsibility.
	<ul> <li>The annual fee setting process for each academic year</li> </ul>
	and key dates will be adhered to by all units.
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#### 4.0 Related Policies

- QA306 Fee Refund Policy
- QA307 Student Fee Liability and Sanctions for Late or Non-Payment of Fees