

## R521, Dedicated Credits<sup>1</sup>

**R521-1 Purpose:** To provide a definition and guidelines for the control of “dedicated credits” for budgeting and accounting in the System.<sup>2</sup>

### R521-2 References

- 2.1 Utah Code § 53B-7-101(8), Combined Requests for Appropriations
- 2.2 Board Policy R510, Tuition

### R521-3 Definitions

**3.1 Included in Dedicated Credits:** “Dedicated credits” must include the following:

- 3.1.1 Tuition collections, net of waivers, from regular students and continuing education students taking budget-related courses that are either for credit or are creditable towards a formal degree or award.
- 3.1.2 Collections from miscellaneous student fees (student fees not approved by the Board of Higher Education) that are not imposed primarily for the purpose of cost reimbursement. For example: library fines and application fees.
- 3.1.3 Funds collected from contracted student exchange programs. For example: WICHE.
- 3.1.4 Net proceeds from sales or rentals to external parties of tangible materials and supplies that have been primarily created, obtained, or produced with state appropriated funds. For example: proceeds of sales of pamphlets, catalogs, bulletins, and class schedules.
- 3.1.5 Collections from general student fees, as approved by the Board of Higher Education, that are not earmarked for a specific purpose.

**3.2 Excluded from Dedicated Credits:** “Dedicated credits” do not include revenues from:

- 3.2.1 Tuition collections, net of waivers, from regular students and continuing education students taking self-supporting courses whether for credit and non-credit.

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<sup>1</sup> Adopted July 31, 1978; amended May 24, 1991 *inter alia* to incorporate R523, *Over-collection of Dedicated Credits*, which was rescinded, and further amended April 17, 1992.

<sup>2</sup> Technical edits December 12, 2024.

**3.2.2** Collections from general student fees, as approved by the Board of Higher Education, that are earmarked for a specific purpose. For example: student activity fees; recreation fees; health fees; bond fees; athletic fees; building fees; computer fees, etc.

**3.2.3** Collections from miscellaneous fees (not approved by the Board) that are imposed primarily for the purpose of specific cost reimbursement. For example: laboratory fees, music practice room fees, field trip fees, etc.

**3.2.4** Fees and charges that are not imposed generally but are required to be paid by limited categories of students or other persons to produce funds with which to pay the costs associated with special features of, or activities that are incidental but related to, instructional or public service programs. For example: auxiliary operations fees and charges; parking service fees, fines and forfeitures from on-campus traffic and parking violations; health service charges; student body revenues; hospital patient fees; pharmacy revenues; revenues of service enterprises; revenues of department of athletics; receipts of agency accounts; revenues from concerts and lectures; revenues from campus recreation programs (e.g., tennis court fees, golf course greens fees, towel and locker fees, etc.)

**3.2.5** Restricted funds, including the federal student aid administrative allowance, and gifts and donations to the institution or to its endowment or quasi-endowment funds, including contributions to departmental development funds by faculty members pursuant to agreements limiting private professional income, and including any earnings on such funds.

**3.2.6** Revenues derived from the beneficial management and control of institutional facilities and resources, pursuant to approved institutional policies. For example: charges to offset maintenance costs for use of institutional physical facilities; proceeds from royalties on institutional patents or copyrights; net proceeds of sales of surplus institutional property; earnings from the managed investment of idle bank balances.

**3.3 Other Revenues and Collections:** Specific revenues or collections that are not listed in the foregoing guidelines as either dedicated credits or not dedicated credits should be classified in the category that is most nearly comparable.

#### **R521-4 Guidelines**

**4.1 Included in Operating Budget:** Dedicated credits shall be included in the appropriated operating budget of each institution.

**4.2 Deposited in State Treasurer's Account:** Dedicated credits shall be deposited into a State Treasurer's account in accordance with Division of Finance guidelines.

**4.3 Initial Work Programs:** Institutions shall submit initial work programs tying dedicated credits to the appropriation bill. Initial work programs shall be approved by the Board of Higher Education before submission to the Division of Finance.

**4.4 Excess Funds:** Dedicated credits raised in excess of initial work program shall be deposited with the Division of Finance the same as all other dedicated credits.

**4.5 Revised Work Programs:** Institutions shall submit revised work programs incorporating excess dedicated credits on a timely basis to the Board of Higher Education for approval before submission to the Division of Finance.