



University of Alaska  
Statewide Accounting Manual

No.: P - 77  
Date: 4/30/00  
Page: 1 of 1

Title: Tuition Fee Waivers (Non-employees)

---

General:

This procedure is intended to provide accounting guidelines for fee waivers of individuals who are not employees or dependents of employees. Examples are fee waivers granted for senior citizens, talent grants, Advance College Tuition (ACT), military memorial and for graduate student assistantships. Waivers of fees under this section shall be accounted for as student aid and recorded in the appropriate scholarship or fellowship account codes (6XXX). See Appendix A-2. Procedures for employee and dependent tuition (fee) waiver are included in procedure P-78.

Local Business/  
Accounting Office

1. Records expense at the time of registration by debiting the following account codes:  
  
Dr: 6110 - Talent grant waivers  
6111 - ACT waivers  
6115 - Senior citizen waivers  
6118 - Military memorial waivers  
6210 - Graduate assistantship waivers
2. Records revenue by crediting the appropriate fee revenue account codes.