



Accounting and Administrative Manual
Section 100: Accounting and Finance

Tuition Fee Waivers (Non-Employees)
No.: A-13

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General:

This procedure is intended to provide accounting guidelines for tuition waivers of individuals who are not employees or dependents of employees. Examples are tuition waivers granted for senior citizens, talent grants, needs-based students, military memorial and for graduate and undergraduate student assistantships. Waivers of tuition under this section shall be accounted for as student aid and recorded in the appropriate waiver account codes (6XXX). Please review the listing of account codes in Section 200 of the University of Alaska Accounting and Administrative Manual to select the appropriate account code as needed. Procedures for employee and dependent tuition (fee) waivers are included in F-01 "Fringe Benefit Accounting" in Section 100 in the University of Alaska Accounting and Administrative Manual.

Local Business/
Accounting Office

1. Records expense at the time of registration by debiting the following account codes:

Dr: 6110 - Talent grant waivers
6113 - Needs-based waivers
6115 - Senior citizen waivers
6118 - Military memorial waivers
6210 - Graduate assistantship waivers
6211 - Undergraduate assistantship waivers
2. Records revenue by crediting the appropriate fee revenue account codes.