

FLOW OF GRADUATE STUDENT TUITION AND STUDENT TUITION "PAYMENTS" BY DEPTS.

This document will explain the flow of information and revenue/expenses related to graduate students. It is important to note that any Indirect Cost (IDC or F & A) generated from graduate student stipends paid from grants will accrue as revenue to the colleges.

Step 1. Student registers.

Step 2. The student is billed thereby putting a charge on their account. At this time the revenue shows up on the University's books and is reflected in the revenue of the college of the student's home school.

Step 3. If the student is paying their tuition themselves, a payment from the student is booked to clear the student's account. In such cases, the college receives the income with no offsetting expense for the student's tuition expense.

Step 4. If the college is paying for the student's tuition, a grad tuition payment form is processed by the college, on which is indicated what purpose code will be used to pay for the student's tuition and clear their account. If the purpose code identified is a basic budget code, the college's RBB budget is charged. If a grant, gift or other type of fund is identified, then that code is charged for the student's tuition. In such cases where a gift, grant or other type of fund is used, the net result is that the college retains the tuition revenue from the student with no offsetting expense to cover tuition in their Basic Operating Budget.