

## University of Louisiana System

**Title: GUIDELINES FOR  
REPORTING SCHOLARSHIPS  
AND EXEMPTIONS**

**Effective Date: August 1, 2000**

**Cancellation: None**

**Chapter: Finance and Business**

### **Policy and Procedures Memorandum**

The following guidelines should be adhered to when awarding scholarships and exemptions on campus and reporting them on the ULS 5. Additional guidelines are provided to maintain uniformity in reporting among the campuses.

In order to be the best stewards of the state's resources, it is encouraged that scholarship dollars be spent wisely and effectively in addition to TOPS. State funds on all scholarships should not exceed "cost of attendance."

- On the new form, please list additional or "others" in each category on the second page and bring totals back to front page. In each category, sum all items including "others."
- All scholarships and fee exemptions listed on this form are to be recorded in your accounting records as expenditures. Tuition is to be charged to individual student accounts and the appropriate income accounts credited.
- Athletic Scholarships are to be reported on the BOR ATH-2 form. Out-of-state athletic scholarship recipients are to be assessed as residents per state law.

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- For programs where money for tuition and other expenses is reimbursed from another agency, i.e., Vocational Rehabilitation, TOPS, Minority Scholarships, and LaCTEP, treat as receivables. Since the university bills these agencies, no expenditures should be reflected in the university's accounts.
- It is recommended that universities centralize the reporting of financial documentation streams on campuses among university staff as much as possible. In so doing, this should provide more consistency and allow for fewer errors.
- For auditing purposes, it is very important that complete records be kept on *all* scholarships and fee exemptions granted on your campus.
- For auditing purposes, campus scholarship or appropriate offices must have information on each scholarship and exemption offered that includes: description, selection criteria, selection process, policies and procedures for administering the scholarship, and authorization for each such award.
- The terms "merit scholarship" and "achievement scholarship" will no longer be used unless the scholarship is actually an NMSC award. The National Merit Scholarship Corporation has exclusive rights to the names "Merit Scholarship" and "Achievement Scholarship" through federal registration by the United States Patent and Trademark Office.
- When combined with TOPS, waivers, fee exemptions, state aid, federal financial grants or loans, or Federal College Work Study Program, university scholarships should not exceed the "cost of attendance." "Cost of attendance" is defined as "an estimate of the student's educational expenses for a period of enrollment" pursuant to Title IV. This definition and the COA components are included in the LSFA TOPS guidelines. Students should be encouraged to seek other forms of assistance.
  - When the sum of the student's scholarships and TOPS exceeds the "cost of attendance," university scholarships should be reduced.
  - When the sum of the student's scholarships, TOPS, and federal aid exceeds the "cost of attendance," federal loans should be reduced first (unsubsidized and then subsidized), Federal College Work Study Program second, university scholarships third, and then TOPS.
  - When students have received a dependent waiver and TOPS whose sum exceeds the "cost of attendance," the dependent waiver should be reduced.

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- In general, assistance should be reduced in the following order until total forms of assistance do not exceed the “cost of attendance”:
  - unsubsidized federal loans should be reduced first
  - subsidized federal loans
  - Federal College Work Study Program
  - University scholarships (universities may choose to reduce these as a higher, but not lower priority, - i.e., before other forms of assistance)
  - Waivers/exemptions (unless legislatively required)
  - TOPS
  - Federal grants should be reduced last

## University of Louisiana System

### ULS 5 - Definitions

#### Scholarships

##### Academic

Board of Supervisors Academic - Refer to Board RULES

Presidential - 3.0 GPA from high school and a minimum 30 ACT score, or 3.0 GPA from high school and in top 3% of ACT scores at the awarding institution

Others – All other scholarships that are awarded by the institution using state operating funds

##### Creative & Performing Arts

Band – Scholarships awarded to students participating in, for example, pep band, symphony, marching band, jazz band, etc.

Debate – Scholarships awarded to students for participation in debate activities

Music – Scholarships awarded to students for participation in music activities  
Including, for example, vocal performance (choir), piano, strings, etc.

Theater – Scholarships awarded to students participating in theater productions such as plays, operas, etc.

Others – All other scholarships that are awarded by the institution using state operating funds

##### Others

Spirit Groups – Scholarships awarded to students participating in, as example, cheerleaders, pom-pom squad, dance-line, etc.

ROTC – Scholarships awarded to students participating in ROTC program

Others – For example, pageant awards, leadership awards, resident assistant awards, student activity awards, etc.

#### Fee Exemptions

##### Board

*Refer to Board RULES for definitions*

##### Institutional

*List all institutional fee exemptions*

##### Legislative

*Refer to legislative acts for definitions*

##### Non-Resident

*Refer to Board RULES for definitions*

*Policy References:*

Board of Regents (BOR 5)  
Board RULES  
Office of Student Financial Assistance  
Legislative Statutes

*Review Process:*

Fiscal Officers  
Directors of Scholarships

*Distribution:*

Fiscal Officers  
Directors of Scholarships