

Date: June 15, 2017

To: Academic Deans

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Subject: Policy –
Inclusion of Graduate Assistantship Tuition in Externally Funded Grants and Contracts
NOTE: At this time, this policy does not include the College of Medicine or the MCI.

Policy Statement

It is the policy of the University of South Alabama to charge tuition to externally funded grants and contracts for which graduate assistants are provided compensation.

Details

Effective August 1, 2017, budgets submitted for proposals that include compensation for graduate assistants, as defined by the Graduate School, must include tuition support, if allowed by the funding agency. Some specific criteria to consider when including tuition in proposals include, but are not limited to the following:

- Only Graduate Research Assistantships, Graduate Assistantships I, Fellows and Trainees are allowed to be charged to externally funded grants or contracts.
- All proposals including graduate assistant compensation must include tuition unless explicitly disallowed by the funding agency to which the proposal is submitted.
- A tuition rate equal to the student's program of study for 10 hours of coursework per semester must be budgeted for each graduate assistant.
- Place the amount calculated for tuition on budget forms in the tuition or other direct costs category. Explain in the budget narrative.
- Remember that for projects with Modified Total Direct Cost F&A requirements, tuition is exempt from F&A and is therefore subtracted from total direct costs before the F&A rate is applied to calculate the total proposal budget.
- Almost all federal sponsors allow tuition in proposal budgets as a direct item of cost. Please contact the Office of Sponsored Projects if you have questions.
- When mandatory cost share is required by the funding agency and the graduate assistant compensation is charged to the grant or contract or associated cost-share fund, the appropriate amount of tuition must be directly charged to the grant or contract or can be treated as cost share provided by the University.

When charging a graduate assistantship to an externally funded grant or contract, *both* the graduate assistantship effort/compensation and tuition expense must be allocated to the same award, if allowed by the sponsoring agency. The percentage used to allocate the effort/compensation expense must also be used to allocate tuition, and any subsequent changes to the effort/compensation or tuition allocation percentage must be made to *both* expenditure items.