

FI0220 – Sponsored Projects – Cost Transfers

Effective: October 1, 2015 **Revision No:** 2

[Appendix 1 - Graduate Student Fee Waivers and Staff Tuition Exceptions \[top\]](#)

Graduate student fee waiver and staff tuition expenditures are posted to the university ledgers generally at the beginning of a semester. During the course of the semester, the student may have effort associated on more than one project or cost center in which the costs of the graduate student fee waiver/staff tuition may need to be reallocated accordingly. This supplement grants an exception to fiscal policy and gives the department permission to process the necessary cost transfers without the “Cost Transfer Explanation” form and additional approvals provided that the transfers are posted within 30 days following the end of the semester in which the original graduate student fee waiver/staff tuition expenditure was incurred; however, all allocable costs must be posted within 60 days after the sponsored project WBS element has expired.

The transfer of graduate student fee waivers and staff tuition more than 30 days after the semester has ended, must follow the current fiscal policy and complete the “Cost Transfer Explanation” form and obtain additional prior approvals.

Interpretation –

Much care is taken to ensure stipends agree with effort of graduate students. The above fiscal policy supplement, **FI0220 – Sponsored Projects – Cost Transfers, Appendix 1 – Graduate Student Fee Waivers and Staff Tuition Exceptions**, requires that the same due diligence be exercised with tuition.

For any given semester, a graduate student may have effort associated with more than one research project or cost center. Tuition must be allocated accordingly to ensure those costs match the student’s effort for that semester. If tuition is unallowable on a project, the associated costs for tuition should be transferred to a departmental account not to another grant or contract. In the case of larger projects with multiple WBS elements, the child accounts are all part of the lead project and are used for internal budgeting purposes. Therefore, projects should be reviewed as a whole unit; effort may

be certified for one child WBS element with tuition being charged to another, such as a match account, for the same project.

To ensure that tuition matches effort, the costs of the graduate student fee waiver/ staff tuition must be reviewed and reallocated by the business manager within 30 days following the end of the semester in which the original graduate student fee waiver/ staff tuition expenditure was incurred. However, if the project expires during the semester, the review and reallocation must occur sooner to ensure all costs are reasonable and allocable. Fiscal policy does not differentiate between federal or non-federal funds.

Reallocation should mirror the process for stipend allocation, matching the effort certified by the student. If a student works on more than one project, the stipend as well as tuition for that student should be split between projects, requiring a manual transfer of those costs. The student's tuition costs should be reallocated based upon a 4 month semester for spring and fall, normally beginning January and August, respectively. Summer varies based upon the amount of time worked.

Please note that this supplement grants an exception to **FI0220 – Sponsored Projects – Cost Transfers** allowing the department to process the necessary cost transfers without the “Cost Transfer Explanation” form and additional approvals provided that the transfers are posted within the 30 days following the semester. One exception is if the sponsored project expires within the semester in question. Since all allocable costs must be posted within 60 days after the sponsored project WBS element expires, the tuition may need to be reviewed and reallocated prior to the end of the semester.