

Washington University Sponsored Projects Accounting

Graduate Research Assistant Tuition Remission

General Procedures

Proposal Development and GBUD (schools electing to charge tuition remission)

The Principal Investigator (PI) should include tuition remission costs in the proposal budget and the corresponding Grants Budgeting System (GBUD) documents for each graduate research assistant (GRA) who will be contributing effort on the grant. The budgeted tuition remission amount should correspond to the applicable remission percentages/amounts for a full time GRA assigned to the project, as stipulated in the school policy. The tuition remission costs must be presented in the budget as a direct cost to the sponsor.

GRA tuition remission is a direct cost to a sponsored project, but it's excluded from the modified total direct costs (MTDC) figure (similar to equipment) utilized in the facilities and administrative (F&A) cost calculation. Accordingly, the F&A rate should not be applied to GRA tuition remission costs in the proposal budget and the corresponding GBUD documents. GRA salary and fringe benefits are included in MTDC, and F&A should be applied to those costs.

Financial Management (schools electing to charge tuition remission)

Effective 7/1/04 for all current and new funds, the PI and/or their designee is responsible for posting and tracking the tuition remission costs associated with the GRA's who are involved in their sponsored projects. These costs should be charged to the sponsored fund and the corresponding cost sharing account ("V/W"), based upon the school's policy, so that 100% of the GRA tuition remission is associated directly with the project.

▪ **New Awards/Funds**

During the profiling and account set up process of new awards/funds (received on/after 7/1/04), the Research Office (RO) or Grants & Contracts (G&C) will budget amounts into BUOB 4508 ([GRA Tuition Rem Fringe](#)) on the sponsored fund for GRA tuition remission costs identified in the proposal/award budget. Additionally, RO/G&C will establish a cost sharing account ("V/W") and the PI may budget the applicable amounts associated with the cost sharing commitment to BUOB 4208 ([GRA Tuition Remission](#)) in the cost sharing account. Subsequently, the PI should coordinate the process to post the applicable tuition remission costs to the sponsored fund allocation and the residual amount to the cost sharing allocation utilizing BUOB's 4508 and 4208, see Tuition Charging section below.

▪ **Current Awards/Funds**

Effective 7/1/2004, all of the GRA tuition remission for GRA's supported on a sponsored project must be allocated to the sponsored project, either as a partial direct charge to the sponsored fund with the balance charged to the cost sharing account, or as a 100% charge to the cost sharing account. The PI is responsible for funding the applicable tuition remission costs (starting with the Spring 05 semester) for GRA's contributing effort on their current sponsored projects. The tuition remission should be supported by the project's budget and/or from a cost sharing account. The PI may rebudget dollars from other direct/F&A cost categories to BUOB 4508 to cover GRA tuition remission costs (see Rebudgeting section below for more details), in accordance with sponsoring agency guidelines. The PI must also process and submit a Cost Sharing Account Request Form to the RO (see http://wuro.wustl.edu/FormsGuides/Costshare_1021.pdf) or G&C (see <http://grantsandcontracts.wustl.edu/medadmin/gcsite.nsf/WV/BE5E89473C7F6AFC86256DC1006BF09F?>)

[OpenDocument](#)). Once the cost sharing account is established, the PI may budget the applicable amounts associated with the cost sharing commitment to BUOB 4208. Subsequently, the PI should coordinate the process to post the applicable tuition remission costs to the sponsored fund allocation and the residual amount to the cost sharing allocation. The RO or G&C will budget future award amounts (non-competitive awards and/or subsequent funding segments) on the sponsored fund for tuition costs during the profiling process, if the amounts are indicated in the award notice or proposal. The PI or his/her designee is responsible for rebudgeting future award amounts to BUOB 4508 when the GRA tuition remission amounts are not indicated in the award notice or proposal. He/she is also responsible for budgeting the applicable amounts on the cost sharing account to BUOB 4208, as applicable.

▪ **Tuition Charges**

Prior to the start of each academic semester, the PI and/or his designee should contact their school assigned Student Accounting System (SAS) user and instruct them to charge the project for the tuition remission costs associated with the expected/planned GRA effort performed on the project. The data submitted to the school assigned SAS user should contain the following items:

GRA's Name
Social Security Number
Semester Period (Fall 200X)
Tuition Remission Percentage Applicable to the Project
Dollar Amount and Distribution to Applicable Accounts/Funds

Example:

John Bonham
SS# 123-45-6789
Fall 200X Semester
25% of Tuition Remission for Sponsored project fund 5####.
Charge Tuition Remission as noted: \$XXX to fund 5#### (25%)
 \$YYY to fund 5####V (75%)

The school assigned SAS User will process an adjustment through the Student Accounting System (SAS) and charge the applicable amounts to BUOB 4508 on the sponsored fund and 4208 on the associated cost sharing account.

The PI or his designee must also contact their school assigned SAS User and request them to charge the prorated tuition remission costs for GRA's that are added to a project during the semester.

Example:

GRA Keith Moon will commence work on sponsored project ABC on 3/1/XX (100% salary/effort). Request Student Billing to charge 25% of Spring XX tuition remission applicable for period 3/1/XX to 5/31/XX to the sponsored fund and 75% to the cost sharing allocation.

▪ **Monitoring GRA Costs**

The PI is also responsible for monitoring the GRA's actual effort performed and the related salary amounts charged to the project. If the effort/salary percentages for an individual GRA are revised during the academic semester, a corresponding adjustment to the tuition remission costs charged to the project should be initiated by the PI and processed through SAS, via their school assigned SAS User. Revisions to a GRA's appointment percentages, payroll cost transfers, and changes in employee status (i.e., promotion, termination...) must be followed by a corresponding adjustment, processed through SAS, to the initial tuition remission costs charged to the project.

- **Rebudgeting GRA Tuition Remission**

- **Adding GRA's**

- In certain instances, the PI may add GRA effort/salary to a project that did not originally request funding for this type of position. The PI is responsible for rebudgeting dollars from other direct cost categories to cover the GRA salary, related fringe benefits and tuition remission costs, in accordance with sponsoring agency guidelines (see Calculations below and Appendix A for additional detail). If funding for the additional GRA tuition remission costs is not available on the project, these costs must be charged to a voluntary cost sharing account.

- **Replacing GRA's**

- In certain instances, the PI may replace a GRA position with another University employee. The budget dollars originally awarded for GRA tuition remission costs can be rebudgeted to other direct and F&A categories, in accordance with sponsoring agency guidelines (see Calculations below and Appendix A for additional detail). Budget Adjustment (BA) transactions that reduce amounts in GRA Tuition Remission (BUOB 4508 and 4208) should contain detailed explanations of why the GRA position(s) will not be utilized.

- **Calculations**

- GRA tuition remission is a direct cost to a sponsored project, however, it is excluded from the MTDC base (similar to equipment) during F&A cost calculation. Accordingly, rebudgeting dollars to/from GRA tuition costs will involve adjustments to both direct and F&A cost categories. The dollars added/removed to BUOB 4508 (and 4208) will be offset by amounts in direct and indirect costs, based upon the current F&A rate utilized for the agreement. See Appendix A for two examples.

- **Mandatory Cost Sharing:**

Tuition remission costs should be utilized in proposals that contain a mandatory cost sharing requirement. Tuition remission, up to a maximum of 100%, for the GRA(s) associated with the project could be proposed as a direct cost provided by the University.

During the profiling and account set up process, the Research Office (RO) or Grants & Contracts (G&C) will establish a mandatory cost sharing account ("X") and budget amounts into BUOB 4208 for GRA tuition remission costs identified in the proposal/award budget. Subsequently, the PI and/or their designee are responsible for posting and tracking the tuition remission costs associated with the mandatory cost sharing commitment. These costs should be accumulated in the designated mandatory costs sharing fund.

Appendix A

Example #1 - Adding GRA's

Rebudget \$4,000 from direct/F&A categories to GRA tuition remission.

<u>Budget Category</u>	<u>Original Budget</u>	<u>Budget Adjustment</u>	<u>Revised Budget</u>
Salaries	\$ 100,000		\$ 100,000
Fringe Benefits	25,000		25,000
Supplies	15,000	(2,614)	12,386
Travel	3,500		3,500
GRA Tuition Remission		4,000	4,000
Other	6,500		6,500
Total Direct	<u>150,000</u>	<u>1,386</u>	<u>151,386</u>
F&A (at 53%)	<u>79,500</u>	<u>(1,386)</u>	<u>78,114</u>
Total Budget	<u>\$ 229,500</u>	<u>\$ -</u>	<u>\$ 229,500</u>

Budget Adjustment Calculation:

GRA Tuition Remission Costs:	4,000
F&A Factor	<u>Divided by 1.53</u>
Direct Adjustment	2,614
F&A Adjustment	1,386

Example #2 - Replacing GRA's

Rebudget \$9,000 from GRA tuition remission to direct/F&A categories.

<u>Budget Category</u>	<u>Original Budget</u>	<u>Budget Adjustment</u>	<u>Revised Budget</u>
Salaries	\$ 100,000		\$ 100,000
Fringe Benefits	25,000		25,000
Supplies	15,000	5,882	20,882
Travel	3,500		3,500
GRA Tuition Remission	9,000	(9,000)	-
Other	6,500		6,500
Total Direct	<u>159,000</u>	<u>(3,118)</u>	<u>155,882</u>
F&A (at 53%)	<u>79,500</u>	<u>3,118</u>	<u>82,618</u>
Total Budget	<u>\$ 238,500</u>	<u>\$ -</u>	<u>\$ 238,500</u>

Budget Adjustment Calculation:

GRA Tuition Remission Costs:	9,000
F&A Factor	<u>Divided by 1.53</u>
Direct Adjustment	5,882
F&A Adjustment	3,118