

GRANT COORDINATOR MEETING 11/15/07 SPONSORED PROGRAMS ACCOUNTING (SPA)

WebFM DOWNLOAD and DEPARTMENTAL COMMITMENTS DEMONSTRATION

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SPECS UPDATE – NEW ENROLLMENT INFORMATION

On November 13th the inaugural 10 sessions of SPECS were completed. We will be releasing an email shortly announcing the availability of the final examination and will include the deadlines for completion in that announcement.

Those who would like to participate in the next round of SPECS can now enroll by logging into AccessPlus and selecting HRS Training under the Employee tab. Enroll in the Sponsored Programs Educations and Certification Sessions (SPECS) program under the Courses link. Dates for the first 5 sessions are 2/12, 2/26, 3/11, 3/25 & 4/8. Sessions run from 8:30 a.m. to 11:00 a.m.

SPECS is offered jointly by the Office of Sponsored Programs Administration and Sponsored Programs Accounting. It is a 10-session certification training program that covers a full range of topics related to the successful management of sponsored projects at ISU. Topics include all Pre-Award and Post-Award functions, research compliance, technology transfer and related issues. The participants attend five sessions in the Spring and five sessions in the Fall. This training is appropriate for all administrative and support staff who provide assistance to Principal Investigators/Project Directors on sponsored projects and will benefit both the novice and experienced sponsored project administrator.

TUITION CHARGING POLICY THRU SPRING 2008

Though the majority of Federal agencies allow you to charge tuition to an award, there are some agencies which do not. One should refer to the award documentation's terms and conditions and/or agency regulations for clarification. USDA is the most common agency where tuition may be allowable on one award and not allowable on another. A general rule of thumb for USDA awards is that if indirect costs are allowed on the award, tuition is also allowable. Conversely, if indirect costs are not allowed, tuition is normally an unallowable charge (see the USDA award's terms and conditions for final clarification). Tuition is not allowed on Hatch Act (602/415 funds), Smith-Lever Act (620/418 funds), McIntire-Stennis Act (414 funds), or Animal Health and Disease Research (411 funds) awards.

AES has decided that tuition should be treated as an unallowable cost on all Iowa Soybean Association (450 funds) accounts. It is also unallowable on United Soybean Board and North Central Soybean accounts (both found in the 459 fund series).

For both the EPA and US AID, tuition is unallowable unless it is in the approved budget.

When a sponsored project pays for a graduate student's stipend and the terms and conditions of the award permit the charging of tuition, then a portion of the tuition is to be paid from the sponsored project account. In the Fall of 2007 and Spring of 2008, 25% of the tuition for Masters Students and 50% for PhD Students was the minimum required to be budgeted and paid from the sponsored project account(s) if tuition was allowable. All graduate students holding an appointment of at least ¼-time for at least 3 months in the Fall are to receive a tuition scholarship benefit unless they are academically ineligible.

ISU's tuition policy starting the Summer of 2008 has not been finalized and is currently under development.

ISU's institution-wide policy does not include the payment of fees for graduate students. Therefore, the payment of fees from federal or federal flow-through funds is unallowable.

Retroactive Personnel Actions and Related Tuition Cost Transfers

When electronic personnel actions are initiated to change the funding of a graduate student's stipend, then it is important for the department to review how the tuition for that student was funded and determine if any tuition costs also need to be transferred. The following parameters need to be considered:

- The general policy is to charge tuition to the same account as the graduate student salary is charged if tuition is allowable.
- A graduate student must be employed for 3 months during the semester in order to receive the tuition benefit.
- When the graduate student appointment is entirely on one cost reimbursable sponsored program account for at least three continuous months of the semester, the tuition need not be prorated.
- For cost reimbursable sponsored projects, tuition should be prorated if more than one 4xx account is funding the stipend during a 3 month period of the semester. The tuition charged should be in the same proportions as the salary is paid.
- Generally where tuition is allowable, federal and federal flow-through accounts can be only charged up to 50% for Masters Students and 100% for PhD Students of tuition in FY08. An exception could be made if you have a fellowship or training grant. This exception to fellowship or training grants would also apply to the payment of fees if the fees are specifically identified in the proposal budget and/or budget justification.

Tuition Cost Transfer Procedures

Moving tuition costs onto federal and federal flow-through accounts must be done within 90 days of the transaction date. Charges over 90 days old cannot be moved onto a federal account, *even if the charges are appropriate for the account.*

For semesters prior to Summer 2007

- Move tuition costs via a correction voucher.

For Summer 2007 and Fall 2007 semesters

- If Graduate College funding (19xx or 14xx codes) was NOT utilized, move tuition costs using the on-line scholarship system.
- If Graduate College funding (19xx or 14xx codes) was utilized, contact Shelley Lott or Amy Rogers to request changes.

For Spring 2008 semester

- Tuition charges should be entered in the on-line scholarship system.
- 2/28/2008 is the cut-off date for use of graduate college funding (19xx or 14xx codes).

Please feel free to contact your sponsored programs accountant if you have any questions in determining the appropriate amount of tuition that should be charged to sponsored project accounts.

TIME FOR ANNUAL DOCUMENTATION OF COST SHARE

It's time to document cost share again! Departments will need to respond to these requests for cost share information within 60 days of the request or the related sponsored programs account will be closed.

Cost share is "matching" funds from ISU or another party that is required by the terms of the sponsored agreement or is voluntarily committed in the proposal. Whether cost share is mandatory or voluntary, ISU needs to track the cost share incurred to date, and must adequately document the cost share achieved in the award file maintained by Sponsored Programs Accounting.

Cost share can be incurred for direct costs and/or indirect costs. Documentation for ISU's cost share includes EASE forms for salaries and benefits, transaction detail for other direct costs (e.g., a departmental statement with cost share transactions highlighted), and calculations of unrecovered indirect costs. Another form of cost share is third party in-kind contributions which are contributions from sources outside of ISU. This form of cost share should be documented on the third party's letterhead, and should indicate the cumulative dollar amount of cost share achieved, an indication of how the valuation was computed, the period of time over which cost share was incurred, and should be signed by an authorized official of the third party organization.

Documenting cost share is critical! If at the end of a project ISU is unable to adequately document the amount of cost share pledged, ISU may be required to return a portion of the funds received back to the sponsor. The PI, administrating department and administrating unit would be responsible for covering the deficit related to any funds returned.

SPA REORGANIZATION OF WORKLOAD

See handout.

MISCELLANEOUS ITEMS

QUESTIONS/COMMENTS

Next Meeting 2/21/2008, South Ballroom, MU