

PRESENTED @ RAC
4/13/06 by KAREN
ECK

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Graduate Stipend & Tuition

FY07 Changes

April 13, 2006

What's Changed?

ONR requested that we make a change to how we recognize burden for graduate stipend and graduate tuition.

- In the past we have charged 50% burden for the expenditure type graduate student stipend. This represented both stipend and tuition.
- Starting July 1, 2006 we are required to account for stipend and tuition as 2 distinct expenditure types.
 - The stipend expenditure type will be burdened at 100%
 - The tuition expenditure type will be burdened at 0%.

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What's Changed - continued

- **Awards with an award start date prior to July, 1, 2006 will be grandfathered.**
 - Any awards that have a start date prior to July 1, 2006 and utilize Grad stipend or tuition expenditure types will continue to burden at 50% instead of 100% on the stipend expenditure type and 0% on the tuition expenditure type.
 - Expenditure items created on or after 7/1/06 will utilize 2 new “grandfathered” expenditure types for stipend and tuition. Each expenditure item will burden @ 50% of the F&A rate
- **Some awards will be marked as a transition award for reporting purposes.**
 - However, they will act as a non-Grandfathered award in Oracle.
- **Workstudy expenditure types will burden at 100% starting FY07.**
 - No grandfathering awards for these expenditure types.

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How Does this Affect Me??!!

- **From an HRIS/HREM perspective:**
 - No procedure changes. Keep doing what you are doing. The tax type assigned to the employee's record will determine which expenditure type will be used in Oracle.
 - Changes to the fields that determine the default object code must be made in HRIS/HREM.
- **From an LD perspective:**
 - No procedure changes. Keep doing what you are doing. Auto-population will determine which object code/expenditure type should be assigned to the payroll record.
 - If you want the appropriate object code/expenditure type to appear on the Planned Effort reports, use them on the labor schedules.
 - Labor Distribution Adjustments will be handled via auto-population.

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How Does this Affect Me??!

From a Grants perspective:

- 4 new expenditure types will be used starting July 1, 2006.
 - GRAD TUITION GRANDFATHERED
 - GRAD STIPEND GRANDFATHERED
 - GRAD TUITION
 - GRAD STIPEND
- **Burdening will be different**
 - 100% for GRAD STIPEND
 - 0% for GRAD TUITION
 - 50% for GRAD TUITION GRANDFATHERED & GRAD STIPEND GRANDFATHERED
- **Grandfathering vs. Non-Grandfathering**
 - DFF on the Award Management form will display a G, NG, or T (Grandfathered, Non-Grandfathered, Transition)
 - SPA will determine whether award is grandfathered, non-Grandfathered, or transition

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How Does this Affect Me??!

From a Proposal/Budgeting perspective:

- **Keep doing what you have been doing**
- **BDI will be updated shortly minus the NIH template.**
 - The mandated cost sharing on the graduate student lines is proving to be interesting.

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Object Code Use by Award Type and Expenditure Item Date

Awards	Prior to 7/1/06 Expenditure Item Date	After 7/1/06 Expenditure Item Date
Grandfathered	81811 Grad Student Stipend	81812 / Grad Tuition Grandfathered @ 50%; 81810 / Grad Stipend Grandfathered @ 50%
New (non-grandfathered)		81820 / Grad Tuition @ 0%; 81821 / Grad Stipend @ 100%
Transition (pre-award spending)		81820 / Grad Tuition @ 0%; 81821 / Grad Stipend @ 100%

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Object Codes / Expenditure Type Description

Object Code	Description
<u>GL OC:</u> 81811 <u>Expenditure Type:</u> Grad Student Stipend <u>Rate:</u> 50%	FY06 current object code used to represent stipend and tuition. Tax type identifies stipend versus tuition. This object code/expenditure type will not be used after July 1, 2006 except for distribution adjustments for FY06.
<u>GL OC:</u> 81812 <u>Expenditure Type:</u> GRAD TUITION GRANDFATHERED <u>Rate:</u> 50%	New object code to represent tuition on grandfathered awards; 50% represents burdening at 50% of negotiated F&A rate.
<u>GL OC:</u> 81810 <u>Expenditure Type:</u> GRAD STIPEND GRANDFATHERED <u>Rate:</u> 50%	New object code to represent stipend on grandfathered awards; 50% represents burdening at 50% of negotiated F&A rate.
<u>GL OC:</u> 81820 <u>Expenditure Type:</u> GRAD TUITION <u>Rate:</u> 0%	New object code to represent tuition on transition and new awards; 0% represents no burdening.
<u>GL OC:</u> 81821 <u>Expenditure Type:</u> GRAD STIPEND <u>Rate:</u> 100%	New object code to represent stipend on transition and new awards; 100% represents burdening at 100% of negotiated F&A rate.

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How HRIS/HREM will determine the default object code for Graduate Students

Relation ship	Work Study Ind	Pay Mth	Tax Type	Award DFF	Object Code	Object Code Name
G	blank	not 8	01	N, T	81820	Grad Tuition
G	blank	not 8	09	N, T	81821	Grad Stipend
G	blank	not 8	not 01, 09	all	81813	Graduate Student Non-workstudy
G	blank	not 8	01	G	81812	Grad Tuition Grandfathered
G	blank	not 8	09	G	81810	Grad Stipend Grandfathered
G	blank	8	all	all	81813	Graduate Student Non-workstudy
G	1	8	all	all	81815	Graduate Student Federal WS
G	2	8	all	all	81817	Graduate Student State WS
G	3, 4	8	all	all	81819	Graduate Student Comm Service WS

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