

CLEMSON

UNIVERSITY

MEMORANDUM

TO: Deans, Associate Deans, Chairs, Graduate Program Coordinators,
Administrative Assistants, and Business Managers

FROM: Doris Helms, Provost and Vice President for Academic Affairs *DH*
Chris Przirembel, Vice President for Research and Economic Development *CP*
John Kelly, Vice President for Public Service and Agriculture *JK*

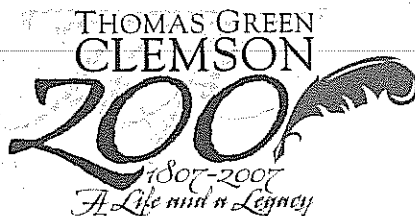
SUBJECT: Graduate Tuition Policy

DATE: October 1, 2007

As a nationally recognized research university, Clemson recognizes the value of a robust graduate enterprise and the desirability for each faculty member to support graduate students via external grants and contracts. In general, priority should be given to supporting graduate students before funding postdoctoral appointments or research faculty in the event that the available grant budget is limited. Each graduate assistantship should be costed in a manner that accurately reflects the work and the underlying funding source of the graduate assistant. Additionally, Graduate Assistants at Clemson University must be accounted for in accordance with generally accepted accounting standards.

Consistent with the intent of the Graduate Tuition Policy approved by the Clemson University Board of Trustees and Federal Cost Accounting Principles defined in Circular A-21, **the following operating policies and procedures are being implemented immediately:**

- 1) All proposals for external funding are required to include the appropriate graduate tuition in the project budget as a direct expenditure unless the sponsor has a published policy disallowing tuition.
- 2) If the sponsor has a written requirement for cost-sharing, then use of an institutional Graduate Assistant Differential (tuition) to meet cost-share requirements, is allowable per procedures defined by the Graduate Dean and the Office of the Vice President for Research and Economic Development (see attached).
- 3) Graduate students receiving a non-sponsored assistantship from institutional (E&G and PSA) funds will have the Graduate Assistant Differential (tuition) covered by the university.



VICE PRESIDENT FOR RESEARCH AND ECONOMIC DEVELOPMENT

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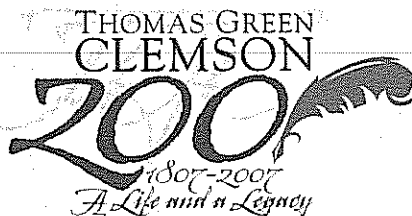
TO: Deans, Associate Deans, Chairs, Graduate Program Coordinators,
Administrative Assistants, Student Service Coordinators, and Business Managers

FROM: Bruce Rafert, Vice Provost and Dean of the Graduate School *BR*
Chris Przirembel, Vice President for Research and Economic Development *CP*

SUBJECT: Graduate Tuition Procedures

DATE: October 1, 2007

- 1) Consistent with Federal Cost Principles for Educational Institutions (OMB Circular A-21), an academic department graduate assistant with the title of: **Graduate Teacher of Record (GTR)**, or **Principal Graduate Teacher of Record (PGTR)**, or **Graduate Teaching Assistant (GTA)**, or **Principal Graduate Teaching Assistant (PGTA)**, or **Graduate Lab Assistant (GLA)**, or **Principal Graduate Lab Assistant (PGLA)**, or **Graduate Administrative Assistant (GAA)**, or **Principal Graduate Administrative Assistant (PGAA)**, or **Graduate Grading Assistant (GGA)** qualifies for an institutional graduate assistant tuition differential. Assignment of students to these categories of graduate assistantships should be made in accord with appropriate duties and position descriptions. All non-academic units (units that are not academic departments) are eligible to request a full or partial graduate assistant tuition differential from the Dean of the Graduate School.
- 2) **Graduate Research Assistants (GRA)** - If a GRA assistantship is being proposed for a sponsored project budget, then the graduate assistant tuition differential must be included in the project budget as a direct expenditure unless the sponsor has a published policy disallowing tuition. The underlying assumption is that sponsor funds should pay for graduate student tuition on sponsored projects; that the university should not be subsidizing graduate student tuition on sponsored projects. Exceptions are:
 - a. If the GRA assistantship was provided by the college or department as a formal, written commitment as part of a new faculty start-up package, then the use of an institutional graduate assistant tuition differential is allowable.
 - b. If cost-sharing is required by the sponsor (a written requirement of the sponsor), then use of an institutional graduate assistant tuition differential to meet cost-share requirements is allowable but should not be the budget category of "first choice" in meeting the cost-share requirement. It should be the last budget category considered to meet the cost share requirement, and should only be used after other sources of cost sharing have been provided.
 - c. If, in the opinion of the college, the investment of a college allocated graduate assistant tuition differential in the project is justified, then use of an institutional graduate assistant tuition differential is allowable.



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3) Best Business practices for GAD accounting:

- a. Prior to the beginning of each semester and summer school session, departments will provide to the Graduate School, a list of graduate students who will be receiving an assistantship. The source of the assistantship and the source of the associated tuition (graduate assistant tuition differential) must BOTH be specified on the GS61 form. This information will be entered directly into the university accounting system, and will be the definitive source for which accounts stipend and tuition will be charged to. Failure to specify funded accounts for both items will result in an inability to approve the assistantship. Normally, graduate assistantship differentials should be charged to the "account" from which the graduate stipend is paid. If a GRA assistantship is being paid from a sponsored project then the Student Services Coordinator should indicate on the GS61 form and on the graduate assistant tuition differential panel that the source of the graduate assistant tuition differential is the sponsored project unless written documentation is available indicating another source. A college specific minimum stipend is required in order to qualify for an institutional graduate assistant tuition differential.
- b. There should be consistent, clear and ongoing communication between the faculty member PI, the department payroll administrator, and the department student services coordinator so that the source of assistantship and graduate assistant tuition differential are correctly accounted for when a student is placed on payroll or when payroll changes are made.
- c. Rebudgeting of sponsor allocated graduate assistant tuition differential is not allowed. Permission for exception must be requested from the appropriate College Dean's office.
- d. Colleges will provide to the Graduate School monthly reports on Excel templates provided by the Graduate School indicating details about assistantships, rebudgeting of sponsor-funded graduate assistant tuition differential, and graduate assistant tuition differential being proposed on grants and contracts.
- e. The Graduate School will annually provide a number of allocated discretionary graduate assistant tuition differentials for each college.
- f. The Graduate School will review and modify these procedures on an annual basis, making recommendations for policy changes to the mission vice presidents as appropriate.

4) Procedures are effective immediately for all new submissions and continuation proposals with new or modified budget requests.