

SCHOLARSHIPS AND STUDENT AID COSTS



Sponsored Projects Administration
UNIVERSITY OF GEORGIA

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Last Reviewed:	09/02/2020
Owner:	Jill Frazier Tincher
Area:	Sponsored Projects Admin
Applicability:	UGA System-Wide

POLICY AND PROCEDURE

PURPOSE:

The purpose of this policy is to ensure compliance with the standards set forth in the Federal Office of Management and Budget 2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR 200), Federal and State regulations, and sponsor-specific requirements. This policy provides guidance which will assist University of Georgia (UGA) personnel proposing, performing and managing sponsored activities. Direct costs on sponsored projects must be allowable, allocable and reasonable.

Failure to comply with UGA policies and procedures may result in audit findings, suspension of sponsored activities, closer monitoring by the sponsor, delays in final payments, and/or other enforcement actions imposed by the sponsor. This policy applies to all Federal and non-Federal sponsored activities, including all externally funded activities.

SCOPE:

All UGA personnel must be aware of the complex and detailed rules provided under Federal, State regulations, as well as terms and conditions of individual sponsored activities.

POLICY:

Sponsored projects will comply with all applicable Federal, State and/or sponsor-specific costing policies. This is applicable to building proposal budgets, negotiating sponsored projects, setting up sponsored projects, as well as initiating, approving, invoicing and reporting costs.

According to 2 CFR 200, scholarships and student aid costs are allowable when approved by the sponsor. Tuition remission and other forms of compensation may be appropriate and allowable as a direct cost provided:

- The individual is conducting activities necessary to the sponsored project;
- The activities of the student are related to the degree program; and
- The tuition or other payments are reasonable compensation for the work performed and are conditioned explicitly upon the performance of necessary work.

DEFINITIONS:

Scholarships and Student Aid Costs are costs of scholarships, fellowships, and other programs of student aid.

Tuition remission and other forms of compensation are payment in lieu of wages to students to perform necessary work.

PROCEDURE:

When preparing a proposal, negotiating and setting up a sponsored project, incurring and approving expenses, and invoicing and reporting; UGA personnel must be aware of and conform to the complex and detailed rules surrounding allowability of direct and indirect costs.

1. PIs/unit are strongly encouraged to review the funding opportunity and sponsor requirements. When scholarships and student aid costs are allowable:
 - a. UGA expects graduate assistant tuition to be included in all training grant proposals;
 - b. For all other proposals, including graduate assistant tuition is voluntary but encouraged.
 - c. Graduate student fees are also encouraged.
2. University of Georgia (UGA) Graduate Research Assistants are compensated through salary and tuition reduction waivers. All Graduate Assistants appointed to work 13 – 20 hours/week, enrolled full-time (12 graduate credit hours for Fall and Spring semester and 9 credit hours for Summer semester), and hired from at least the first to the last day of classes each semester are eligible to receive a reduction in tuition to \$25 per semester.
3. Please follow the sponsor's instructions when preparing detailed budgets, justifications and other forms.
4. Tuition remission is excluded from UGA's Modified Total Direct Cost (MTDC) base and does not generate Indirect Costs.
5. Additionally, when budgeting for graduate student salary on a sponsored project, please refer to the approved [annual stipend rates](#) for your academic unit.
6. Current UGA tuition and fees can be found at the [UGA Bursar and Treasury Services website](#). Full in-state tuition should be budgeted in proposals in which a Graduate Research Assistant will be supported.
7. The UGA [Voluntary Incentive Program](#) provides additional incentive to the PI's unit when tuition is included on a sponsored project, by providing the unit with additional funding for assistantships. The Voluntary Incentive Program functions differently for research and training grants, and PIs should consult with their Business Managers / Grant Coordinators and the Graduate School Business Office during proposal and budget development. After receiving notification of an award from Sponsored Projects Administration the PI/unit's department financial representative will coordinate the administration of the Voluntary Incentive Program for the eligible participants in their unit.
8. Prior to initiating a cost, PI/unit should ensure the expense is allowable (pursuant to this policy).

RESOURCES:

2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards



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