**GA Tuition and Fees paid from sponsored projects:**

**APM 45.06 - Allowable and Unallowable Sponsored Project Expenditures**

**C-8. Tuition Remission, Fees, Stipends, and Insurance (TFSI)**.

* Fees may be charged for Graduate Assistants only.
* If Graduate Assistants are receiving a stipend, then fees, if allowed by the sponsor, must be paid from the same sponsored project budget.
* TFSI expenses must be specified as allowable expenses of the award.
* TFSI expenses are allowable on formal training grants as a scholarship.
* TFSI expenses are allowed on most other sponsored projects when associated with a Graduate Assistant’s appointment to work on the project. [Note: USDA may restrict the expensing of tuition, fees and insurance to sponsored projects; review your project guidelines or ask OSP if you have questions.]

Please note: GAs whose tuition and fees are paid from sponsored projects should be Research Assistants, not Teaching Assistants.

If a grad student is on an IH appointment to finish up a degree program, please add EPAF notes to explain the details (e.g. number of credits, when degree will be completed, etc.). These students should have prior effort on the sponsored project and be completing their program within the current semester.

For questions, please contact Jen Meekhof at [OSP-Cost@uidaho.edu](mailto:OSP-Cost@uidaho.edu) or 5-4013.