Chapter 4
Budgets & Finance

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As Director of Graduate Studies, you are responsible for managing the resources available for the support of graduate students, for understanding the different mechanisms by which graduate students are paid, and for reporting information about graduate student support to and from The Graduate School.

A. Student Charges

1. Ph.D. Tuition
Ph.D. students are charged tuition based on a flat-rate per semester: fall, spring and summer. During the summer and after the third year of study, the Ph.D. flat rate is substantially less, which reflects the fact that Ph.D. students typically do not take classes during the summer term nor following completion of their preliminary examination. Current tuition and fee charges for Ph.D. students can be found on the Graduate School website at https://gradschool.duke.edu/financial-support/cost-attend.
2. Master’s Tuition
Beginning in 2013-14, the fall and spring flat-rate for newly matriculated master’s students and Ph.D. students in their first through third years are the same. The full-time master’s flat rate during the summer will be ½ the fall/spring rate for each summer term I and II. Master’s students who take less than five credits in each summer session will be charged at a per credit rate. Master’s students are required to enroll in and pay tuition for at least three semesters of full-time study. Thereafter, students will be charged at an estimated per credit rate. Note that master’s students who matriculated prior to the summer of 2011 will be grandfathered under the previous system in which tuition was charged based on the number of units taken, using a per unit charge, and a continuation fee was charged for each semester enrolled. Current, detailed tuition and fee charges for master’s students can be found on the Graduate School website at https://gradschool.duke.edu/financial-support/cost-attend.

3. Graduate Fees
Fees for the use of University services (e.g., health, recreation, transcript, student activity and student services fees) are also charged on a per term basis. Effective 2017-18, the recreation fee is no longer considered a mandatory fee for Ph.D. students beyond their fifth year of study who are studying on the Durham Campus. The Graduate School (TGS) has paid, and will continue to pay, all mandatory fees for Ph.D. students, including the recreation fee during the first five years of study at Duke.

Beginning in Fall 2017, Ph.D. students beyond the fifth year of study are required to opt in if they wish to continue using the campus recreation centers (e.g., the Wilson and Brodie gyms). If a student chooses to use the facilities, their student account will be charged a recreation fee per six-month period (July 1–December 31 and January 1–June 30) and they will be financially responsible for paying this fee through their student account (like parking, flex account, and other incidental student charges).

Things to Note:
In certain cases, health and recreation fee waivers can be granted for students who are not studying on the Durham or Beaufort, NC Marine Lab campuses. Requests for waivers must be submitted prior to the start of each semester, and no later than the last day of drop/add for the term. Waivers are not automatically renewed and a new request must be submitted for each semester. Requests for health fee waivers should be emailed to waiver-request@dm.duke.edu. Requests for recreation fee waivers should be emailed to bursar@duke.edu. In both cases, the request should include the student’s name and EMPLID, as well as the term for which the waiver is being requested.

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1 The recreation fee for students studying on the Beaufort Marine Lab Campus is mandatory for all years of study.
4. Summer Registration

Graduate students who are on campus during the summer and are either engaging in academic activity (i.e. taking graduate level classes), meeting an academic milestone (i.e., preliminary exam, dissertation defense, graduation, etc.), and/or receiving research assistantship compensation or a fellowship stipend during June, July, and/or August must be registered for “Continuation” in the “Summer I” term and will be charged the flat-rate tuition charge. More detailed information regarding summer registration can be found in the Graduate School Summer Registration Policy posted on our website.

**Things to Note:**

*The cost for summer graduate level classes that are related to the Ph.D. student’s course of study will be covered by the summer flat-rate tuition charge. Ph.D. students who register for undergraduate courses that are unrelated to their course of study will be required to pay for those courses out of pocket at the standard rate. Students interested in summer course registration should discuss their plans with their DGS prior to enrollment.*

Master’s students who register for summer courses will be charged tuition for each course, based on the established summer per unit tuition rate, up to one-half of the academic term flat rate.

All students registered during the summer will be charged the summer health fee unless a waiver is granted for students who are not physically located on the Durham or Marine Lab campus, as noted above.

5. Health Insurance

Duke University requires that students have health insurance coverage during all enrolled terms. International students holding F-1 or J-1 visas are required to purchase the Duke student medical insurance plan (Duke SMIP). Domestic students may either purchase the Duke SMIP or request a waiver by demonstrating comparable health insurance coverage through another domestic plan. All registered students are expected to enroll or waive coverage through ACES prior to the beginning of the plan year, which runs from August 1st to July 31st. Students who have not enrolled or provided proof of comparable health insurance coverage by September 15th of the plan year will be automatically enrolled and charged for the Duke plan at the individual student-only rate. More information concerning the Duke SMIP, including updates, coverage benefits, continuation, termination, dependent care coverage, rates and providers can be found on the Duke Student Health Insurance web page.

The Graduate School will pay the individual health insurance premium for all Ph.D. students in years one through six and Ph.D. Research Assistants in any year of study, who enroll in the Duke plan. Ph.D. students who are entitled to Graduate School payment of the health insurance premium, but who meet the Student Health waiver criteria and choose to waive the Duke SMIP in favor of a parental, spousal or other comparable plan will receive a stipend supplement of $600 on the last workday of
November. Health insurance charges and Graduate School payment of premiums will be posted directly to the student’s bursar account. More detailed information concerning eligibility for Graduate School payment of students’ health insurance premium can be found in the Ph.D. Health Insurance Policy posted on our website. Master’s students are financially responsible for the cost of health insurance charges.

6. Charge Posting

Charges are posted to student accounts and students are notified of the charges through bills sent by the Bursar’s Office via Duke Email. Students can also view their accounts online through the Duke Hub (formally known as Self Service or ACES). Additional information concerning charges and payments on student accounts can be found on the Bursar website.

B. Student Financial Support

Ph.D. Students

It is the expectation of The Graduate School that Ph.D. students will be fully supported for a minimum of five consecutive years, beginning with their year of matriculation, and provided, of course, that they are making satisfactory progress toward their degree. Graduate students are supported in a variety of ways. Some will receive full funding packages from Graduate School and departmental graduate awards budgets. These may be in the form of fellowships, which have no work service requirement, or teaching, graduate or research assistantships, or some combination of fellowship and assistantship. Other students will receive competitive fellowships funded via Graduate School or other Duke endowments, or external governmental or private sources. In many of the basic medical science programs, students are appointed to training grants for their first two years of study and are thereafter required to work as research assistants funded by an advisor’s research grant or other institutionally funded research project. Self-pay Ph.D. students are rare and are generally discouraged due to the full-time commitment required of a Ph.D. student.

While financial commitments are made to students for a set number of years, we expect all students to make a good faith effort to obtain external support at some point during their funding period and students should be encouraged to pursue these opportunities.

Master’s students

It is the expectation of The Graduate School that Master’s students will be fully responsible for ensuring that they have the means to support themselves, and the ability to pay tuition and fees due the University. Support for master’s level students varies by program. Prospective and current students are encouraged to speak to their program director for specific details on the financial support packages available. Master’s students can also explore Federal Student Aid and Duke’s work-study program as possible sources of support.
**Things to Note:**

*It is important to keep in mind that it is the endowed and external tuition funding that provide the revenue stream for departmental graduate awards budgets. When The Graduate School provides a ‘tuition scholarship’ it is effectively waiving tuition for the student. Without external sources of tuition revenue there would be no funds available to support departmental fellowship budgets. It is therefore essential that we encourage maximization of external funding whenever possible subject, of course, to Duke policy and state and federal government regulations.*

When making awards to individual students, please keep in mind the following general information:

1. **Leaves of Absence**
   Students contemplating leaves of absence should be aware that, for financial purposes, all guarantees of financial support are calculated from the date of initial matriculation. For example, if a graduate program has stated that a student will be supported through the fifth year of graduate study and the student takes a leave of absence for one of those years, the student would forfeit a year of institutional support unless the graduate program has specifically communicated otherwise. For medical leaves of absence, students are expected to submit documentation from the treating medical provider.

2. **Recommended Minimum Stipend Levels**
   The Graduate School establishes a recommended minimum stipend level each year for the different schools in order to maintain the competitiveness of its graduate awards relative to peer institutions. While departments are free to pay stipends that are greater than the recommended minimum (within the constraints of their graduate awards budgets) departments that wish to pay stipends that are, as a general rule, lower than the recommended minimum must have approval from the Dean of The Graduate School.

3. **Stipend Supplementation**
   There are several means by which Ph.D. students can supplement their standard departmental stipend award: certain Graduate School Fellowships for both incoming and continuing students, Summer Research Fellowships, prizes and merit awards, supplementation of external fellowships, supplemental teaching or research assistantships and other work not related to their program of study. More detailed information concerning opportunities, restrictions and limitations can be found in The Graduate School Ph.D. Stipend Supplementation Policy, which is posted on the Graduate School website.

4. **Prizes and Merit Awards**
   The Graduate School offers a number of prizes and merit awards such as the Dean’s Award for Excellence in Mentoring, Conference Travel Awards, and Dissertation Awards. These opportunities provide additional financial support to students and help recognize their academic achievements.
Research Awards. Students may also win prizes and merit awards from outside The Graduate School or from organizations external to Duke University. These types of awards, which typically range from $500 to $3,000, may be accepted in addition to any Graduate School, departmental or external fellowship or stipend support package.

5. The Graduate School Student Funding (GSSF) Web Application
Accurate information about how graduate students are funded at Duke is vital to The Graduate School. As a result, the Graduate School Office of Budgets & Finance maintains the Graduate School Student Funding (GSSF) Web Application, affectionately known as the “Web App.” Information contained in this database is used by The Graduate School to provide mid and year-end expense projections to the Provost and the University Budget Office. The Dean of The Graduate School also uses this information extensively when making presentations to the Board of Trustees and external organizations, and when making budget decisions.

Each graduate department has access to the application and should make every effort to keep the information within the Web App up-to-date and accurate. You will also need to use the Web App to communicate information about posting of tuition and fee scholarships to the students’ bursar accounts through SISS. Several times a year (during the budget process, prior to mass posting of student tuition and fee scholarships, preparing the fall and spring variance projections, and prior to year-end close-out) we will remind you, and your DGSA, to review and correct the information contained in the database. The database can be accessed online at Graduate School Student Funding Web Application Database. Information and instructions on how to access and use the database can be found in the GSSF Web Application User Manual. Both can be found on our Financial Policies, Forms, and Resources page.

C. Departmental Graduate Awards Budget Process
Across all departments, graduate awards budgets are funded through a combination of graduate tuition revenues, institutional resources of the home school in which the program faculty reside, external fellowships, sponsored research projects, training grants, and graduate student fellowship endowments. Graduate awards budgets are structured in such a way that financial resources can be managed by controlling the number of incoming students a department is authorized to matriculate. Each year, the Dean of The Graduate School reviews student funding projections in the current year, and financial commitments to continuing students for the remainder of their funded years, for the purpose of determining an appropriate incoming class size. While this general process is the same for all departments, the specific methodology used to calculate graduate awards budgets for individual departments and programs will vary by the school in which the program resides.

1. Arts and Sciences (A&S)
Arts and Sciences departments receive a stipend allocation that is calculated as the number of institutionally supported full time equivalent students (FTE) allocated to that department multiplied by the recommended nine month stipend. While the stipend will
generally increase from year to year due to cost of living increases, the number of FTE students allocated to an A&S department remains fixed for a three-year budget cycle.

At the end of each three-year budget cycle, departmental FTE allocations will be reevaluated using a formula that is based on factors relevant to graduate education rather than service needs.

### 2. Pratt School of Engineering

Pratt departments and programs likewise receive budget allocations from The Graduate School for fellowship stipends. Budget allocations, which are awarded in FTE students, will be determined on a year-by-year basis, and will be distributed, using a formulaic model, based on rolling averages of a set of factors similar to the ones used to distribute FTE in A&S.

The Pratt School budgets for stipend fellowships are calculated as the number of FTE multiplied by the value of an FTE. At the end of the fiscal year, any surplus or deficit remaining in a department’s graduate awards budget will be appropriated to a Graduate School 4xx reserve code “bank” for future Engineering graduate program support. Carry forward funds will be differentiated by department.

### 3. School of Medicine Departments and Programs

The basic medical science departments and programs follow specific rules of support. During the first twenty-two to twenty-four months of study, students are supported either through training grants, graduate awards fellowships, individual competitive fellowships, or Teaching Assistantships (TAs) provided by Trinity College. Beginning in the third year, students are paid as research assistants and supported on grants. Students are funded for twelve (12) months, and support includes tuition, fees, and a fixed stipend.

With these basic rules of support, graduate awards budgets for the basic medical science departments and programs are calculated by aggregating the necessary individual student awards. The Dean of The Graduate School, in conjunction with the Associate Dean of Research Training, will determine a number of incoming fellowships to award to each department and program, and will authorize an incoming number of students based on the number of fellowship, training grant, and Teaching Assistantship slots available.

### 4. Nicholas School of the Environment (NSOE), School of Nursing, Medical Physics, the Fuqua School of Business and the Sanford School of Public Policy

These programs are generally considered self-supporting entities with external or endowed tuition revenues providing support for Ph.D. student fellowships. Any surplus or deficit that remains in the programs after accounting for each programs’ relative share of Graduate School allocated overhead and attributed programmatic expenses will be
reconciled with each school with either an appropriation or a transfer to reserve funds for future graduate student support.

**Things to Note:**

The graduate student teaching assistant allocation is budgeted on the department’s operating expense cost center using GL account 601400 (teaching assistantships) and departments are responsible for managing these funds directly. Writing Program and 80s Section course funds are budgeted on general Arts and Sciences cost centers managed by the Senior Associate Dean for Finance and Administration in the School of Arts & Sciences and departments are given authority to spend against those funds. The Graduate Awards allocation is budgeted on a departmental 168-xxxx cost center which the DGS, DGSA, or departmental business manager manage directly.

**Things to Note:**

Historically, departments were permitted to use the graduate awards and teaching assistant budgets as one “pool” of funds. Combined surpluses or deficits were carried forward in the A&S reserve for graduate education. Since FY10-11, departments have no longer been allowed to carry forward teaching assistant budget surpluses. All TA surpluses will be applied toward the A&S contribution to graduate education at year-end.

**Things to Note:**

Teaching Assistantships in all graduate departments and programs should be budgeted and paid at the per course rate established by Trinity College. The balance of the stipend should be paid as fellowship on the non-compensatory payroll. This will better ensure consistency of pay rates for similar work across the graduate student population. Current Teaching Assistantship rates can be found on the Graduate School Tuition, Fee and Stipend Schedule posted on the Graduate School website.

**D. Annual Budget Submission**

Each fall, departments will be asked to submit a budget proposal via the Web App, for the following year. This budget proposal should list each continuing student, their proposed funding for the following year, and the proposed funding for the number of incoming students the department wishes to matriculate. During the budget process, the Dean of The Graduate School will review the current year student funding, as reflected in the GSSF database, and compare projected commitments to continuing students to the projected budget, modified by the carry forward amount (i.e. any surplus or deficit that may have been carried forward from prior years). Based on the remaining funds available to support an incoming class and an analysis of external support patterns, the Dean will authorize a number of students to be matriculated by the department in the coming year. Departments will be notified in writing as to the number of students they are authorized to matriculate and their student awards budget for the upcoming year.
E. Funds Available to All Schools

Federal Work Study: Federal Work-Study funds are available to all departments to supplement the graduate awards budgets. These funds may be used to pay 75% of the salary for graduate students who show financial need and who work as teaching or graduate assistants in the department. The remaining 25% of the salary for these students must be paid from University funds (i.e., the graduate student teaching assistant budget, or other departmental funds). Students must be certified as eligible to receive Work Study funds by the Graduate School Office of Budgets & Finance. To determine eligibility, students must complete the FAFSA (Free Application for Federal Student Aid, available online at www.fafsa.ed.gov).

Departments wishing to take advantage of this additional funding source should contact grad-fin@duke.edu in the Graduate School Office of Budgets & Finance for assistance in determining their students’ eligibility.

Recruitment Budgets: Each Ph.D. department or program (with the exception of the Business program) receives a recruitment allocation at the same time they receive authorization for an incoming class size. The allocation is determined by multiplying a rate per slot by the number of new students that the department is authorized to matriculate. Recruitment budgets are appropriated from The Graduate School to each department after incoming class sizes are determined which generally is at the beginning of the recruitment season. Following recruitment season, departments are required to submit a recruitment report to the Dean of The Graduate School, summarizing recruitment initiatives, particularly those relating to recruitment of underrepresented groups, and statistics.

F. First-Year Award and Reappointment Letters to Ph.D. Students

The Graduate School requires that all students, both incoming and those returning for second and subsequent years of graduate study, receive an initial award or reappointment letter clearly specifying the student’s financial support for the coming year. This requirement was based on the Duke University Counsel opinion, which was offered in FY06-07, regarding documentation of financial awards to all graduate students.

1. First-Year Ph.D. Award Letters

The Graduate Admissions Office will generate a Financial Aid Notification (i.e. offer of initial award) in Applicant Self Service for all first year Ph.D. students with the offer of admission. This offer letter provides the necessary information to an admitted student to make a decision about matriculating at Duke. The goal of the initial award letter is to communicate to the student the level and type of support the student may expect to receive over the period of his or her graduate career and, of course, to entice the student to accept our offer of admission.

2. Reappointment Letters

Departments are expected to provide written award letters to students entering their second and later years. Reappointment letters should fully describe the details of student funding
and differentiate specifically between fellowship amounts paid to the student and assistantship compensation for work performed (teaching and/or research). Please keep in mind the following points when writing reappointment letters:

a. Reappointment letters should be clear in separating tuition and fee awards from fellowship stipend and TA/RA compensatory awards.

b. Specific information about how the student’s tuition, fees, and health insurance will be paid, i.e. directly to the Bursar’s Office by The Graduate School or whether the student is responsible for the payment should be included.

c. Amounts paid for fellowship stipends and amounts paid for teaching and/or research assistantships should be clearly differentiated.

d. Letters should include the date that the student will receive his or her first stipend or assistantship payment and the number of months he or she will receive the payment, or a detailed payment schedule.

e. Any information concerning specific work assignments (i.e. courses, faculty, grants, named fellowships, etc.) should be provided, if known.

G. Student Payments through SISS and University Payroll

Once decisions about student support have been made, payments of tuition, fees, fellowship stipends and assistantships must be initiated. There are two mechanisms that can be used to make payments to, or on behalf of, students:

1. Payments of tuition, fees and health insurance from Duke University fund codes are posted directly to students’ Bursar accounts through the Duke University Student Information System (SISS). DGSAs (or designees within a department or program) are responsible for entering data in the GSSF Web-based application and submitting that data to the Graduate School Office of Budgets & Finance. Detailed information concerning the Web App is outlined in the Graduate School Student Funding Web Application User’s Manual which is posted on the Graduate School website. Budget and Finance Office staff will review and approve submitted payment data and post payments to the SISS. Scholarship and tuition remission payments for the summer term will be uploaded through a flat file upload to SISS in the early spring. In the late spring/early summer, prior to bills posting for the start of the upcoming academic year, payments for the fall and spring terms will be uploaded to SISS via a flat file upload. It is imperative that payments be posted in a timely manner to avoid late payment charges on student accounts. Changes to students’ funding sources should also be made through the GSSF Web Application. Changes submitted throughout the year that impact students’ scholarships or tuition remission funding sources will be posted to students’ Bursar accounts manually at the time of submission.
2. Stipend and assistantship payments are made through University payroll systems. Fellowship stipends have no service requirement and are paid through the non-compensatory payment system on the last working day of each month. Assistantship payments for teaching or research are made through the faculty/staff payroll system and are paid on the 25th of each month.

Teaching Assistantships
As stated above, the University Counsel’s Office is strongly encouraging departments to pay teaching assistantships using the budgeted per course rate established by Trinity College. Current Teaching Assistantship rates can be found on the Graduate School Tuition, Fee & Stipend Schedule posted on the Graduate School website.

Research Assistantships
Compensation for the living wage (i.e. salary) for Ph.D. student research assistants must be paid through the faculty/staff payroll system. This coupled with tuition remission and fringe benefits must reflect appropriate compensation for work services performed on the research grant or institutional research project. Student compensation must be charged to each funding source in proportion to the level of effort expended. All iForms concerning changes in compensation for RAs will be routed through the Graduate School Office of Budgets & Finance to ensure consistency in salary and tuition remission funding. More information concerning RA compensation and tuition remission can be found in the Tuition Remission Policy on the Graduate School website.

Tax Liability
Scholarships and fellowships are considered to be income under the Tax Reform Act of 1986. Students may exclude from this income the amount of the award paid for tuition and course-required fees, books, supplies and equipment. While students must report fellowship stipend payments as income, there are no withholding or reporting requirements for the University. Therefore, no taxes will be withheld from fellowship stipend payments unless the student requests tax withholding. In the event that the student does request tax withholding, fellowship stipends will be reported by the University to the IRS using a 1099 Misc form. If no withholding of taxes is requested, the student will receive a courtesy letter showing the total amount of fellowship stipends paid to the student for the calendar year.

Assistantship stipends, however, are considered compensation for services and are subject to federal and state income taxation, even if the service is a requirement for the degree. Work Study funds used to pay assistantships are taxable as well. Students receiving assistantships are required to complete W-4 tax forms, and federal and state income taxes will be withheld. Registered students are not required to pay FICA (i.e. Social Security and Medicare) taxes nor does the University contribute the employer share. In order to remain exempt from payment of FICA taxes, students must remain registered for all semesters in which they are receiving compensatory stipends.

Internal Revenue Service (IRS) Publication 970 provides specific information about tax deductions and credits available to graduate students. University Counsel is clear that, for
liability reasons, faculty and staff should not provide tax advice to students. Students should be encouraged to visit the IRS website or a tax professional for advice on income taxation.

**Placing Students on University Payroll**

Departments are responsible for initiating payroll forms for fellowship stipends and assistantships. To initiate payment of fellowship stipends, the department must complete a non-compensatory payment form for each student. These forms are be transmitted to the University Payroll Office by the published deadlines in which the transaction is to take place. International students must also complete a Foreign National Form (FNF) with Duke Visa Services and a copy should be attached to the non-compensatory payment form.

**Things to Note:**

*Departments who want to make non-compensatory stipend payments against any fund codes other than the standard departmental graduate awards funds (168-xxxx) must submit documentation (i.e. fellowship award or reappointment letters) to verify that no service requirements are associated with the payment.*

To initiate teaching and research assistantship payments on the faculty/staff payroll, the department must complete a Hire iForm and an I-9 form for each student, or a Rate and Schedule Change iForm, which is used to change work schedule or pay rate, if the student is already on the faculty/staff payroll. Students paid on the faculty/staff payroll must also submit W-4 forms for mandatory tax withholding.

One-time fellowship payments may be made through the non-compensatory payroll system with the appropriate paperwork. One-time payments may also be made for service through the faculty/staff payroll by submitting a Supplemental Pay form via iForms.

**Things to Note:**

*While non-compensatory payroll forms include a place to indicate the beginning and end dates for payment, forms used for the faculty/staff payroll do not. This means that students paid as teaching or research assistants during the academic year who are not receiving summer support must be put at $0 rate for the summer months. To put a student at $0 rate for the summer, departments must submit a Rate and Schedule Change iForm to Payroll. When a student graduates or otherwise discontinues enrollment, a Termination iForm must be submitted to the Corporate Payroll Office to remove the student from the payroll system entirely.*

Note that additional information concerning payroll policy and procedure, forms and schedules, training opportunities, contact information, etc., for both the non-compensatory and the Faculty/Staff Payroll, can be found on the Corporate Payroll Services website.

**Health Insurance Payments**

The Graduate School will pay the individual health insurance premium for Ph.D. students in years 1-6 who enroll in the Duke plan and Research Assistants in any year of study.
Master’s students are eligible to purchase the Duke SMIP; however, The Graduate School does not pay the health insurance premium for Master’s students. International students holding F-1 or J-1 visas are required to participate in the Duke student medical insurance plan (Duke SMIP). More information concerning the Graduate School policy on payments for Ph.D. Student Health Insurance can be found on the Graduate School website.

Questions concerning eligibility for premium payment and payments in general should be directed to the Graduate School Office of Budgets and Finance.

Monitoring Payroll Expenses
DGSAs are expected to monitor graduate student payroll expenses throughout the year to ensure that students are getting compensated accurately and from the correct funding source. Actual monthly payroll detail is loaded into the GSSF Web Application in order to facilitate this monitoring and review process. The Graduate School obtains this information directly from payroll and loads the data on a monthly basis to the Web Application. Note, however, that since there is not a real-time feed from SAP R/3, any manual adjustments made during the year to payroll will not show up in the Web Application.

As stated earlier, The Graduate School relies on accurate information from departments, regarding how students are being paid, for reporting and analysis. DGSAs should be diligent in ensuring that students are paid in accordance with departmental intentions. Payroll errors that cannot be corrected in time for year-end close may result in your department having fewer resources available with which to support students.

Things to Note:
If you find that payroll expenses have been charged to an incorrect cost center, you should submit the appropriate paperwork to correct the error. Note that Payroll is no longer processing retroactive payments; however, they will continue to process retroactive cost center and general ledger account corrections.

H. Budgets and Finance Calendar
The following represents a general calendar of financial events that typically occur throughout an academic year. Note that this is not intended to be a comprehensive list but simply a guideline to assist you in planning your annual activities.

September
• Deadline for submission of student iForms for the fall term
• Ph.D. and master’s scholarships posting continued
• Web App reviewed, updated and/or verified to reflect actual funding in preparation for fall variance projections to Provost
• Call for Continuing Student Fellowship nominations distributed

October
• Health insurance payments for eligible students posted to student accounts
• Budget instructions for next academic year distributed to departments
• Departments prepare graduate awards budget request
• Fall Variance report due to Provost using updated Web Application data for year-end projections
• Departmental budget meetings
• Continuing Student Fellowship nominations due to Graduate School

November
• Departments submit graduate student award budget proposals to Graduate School
• Budgets & Finance department review of graduate awards budget submissions
• Individual department budget meetings
• Payment of health insurance waiver incentive

December
• Web App reviewed, updated and/or verified by DGSAs to reflect actual funding in preparation for spring variance projections to Provost
• Graduate Awards Budget finalized
• Graduate Award Allocations communicated to departments
• Continuing Student Fellowship Awards announced

January
• Deadline for submission of payroll forms for the spring term
• Spring Variance report due to Provost using updated Web Application data for year-end projections.
• Graduate School tuition and fee rate proposal due to Provost
• Graduate School Budget due to Provost

February
• Graduate School budget reviewed with Provost
• Final Graduate Award Allocation letters distributed to departments
• Registration for summer term begins

April
• Summer bills generated; Summer scholarships and tuition remission posted
• Registration for fall term begins

May
• Summer bills due
• Incoming students are uploaded to the Web Application
• Departments asked to review upcoming year Web Application and graduate student payroll and update as necessary in preparation for fall/spring scholarship postings
June
- Deadline for submission of payroll forms for the summer term
- Departments asked to review current year Web Application and graduate student payroll and update as necessary in preparation for year end
- Fall bills generated; fall/spring scholarships and tuition remission posted
- Graduate School reconciles actual graduate awards expenditures preparation for year end.

July
- Fiscal year end close

August
- Year-end report due to Provost
- Ph.D. and master’s scholarships posted to student bursar accounts

I. Graduate School Fellowships and Awards
The Graduate School provides fellowships for incoming and continuing students, as well as a number of miscellaneous awards to support academic travel and dissertation research. As a DGS, you are responsible for:

1) distributing fellowship announcements to current students,
2) setting up a mechanism within your department for selecting the department’s nominees,
3) writing letters of nomination to the Dean for those selected, and
4) submitting completed applications and appropriate copies to The Graduate School.

The departmental recommendations have proven to be critical to the success of a student’s application, both for incoming and continuing fellowships. You should keep in mind that the selection committee is composed of a cross-section of scholars. It is very unlikely that more than one person on the committee will be familiar with the student’s area of interest. Therefore, the recommendations should be specific about the strengths of the applicant and should describe why you think the student will succeed in his/her chosen field and how the applicant fits with the research agenda of the department.

Things to Note:
No Graduate School fellowship may be held in conjunction with other funding – either compensatory or non-compensatory, without prior approval from The Graduate School.

1. Competitive Fellowships for Incoming Students
Competitive fellowships for incoming students are awarded during the admission process in order to recruit the best and brightest candidates for admission to our Graduate School by offering additional financial and honorific incentives. The Graduate School will request nominations for incoming student fellowships in January after all priority applications have been received and processed by the Office of Graduate
Admissions. Nominations will be due in late January or early February, and decisions will be communicated to candidates for admission and to departments in late February to early March. Application packages of nominees are generally reviewed by a subcommittee of the Executive Committee of the Graduate Faculty (ECGF), the Dean of The Graduate School, and/or the Dean’s delegates. The Graduate Admissions Office will notify awardees of the fellowship award, either with or subsequent to, the offer of admission. The list of Graduate School competitive fellowships for incoming students are as follows:

- James B. Duke Fellowships
- Dean's Graduate Fellowships (Underrepresented US citizens)
- University Scholars
- Chancellor’s Scholars (Basic Medical Sciences)
- Pratt-Gardner Fellowship (Engineering)

The call for nominations will include specific instructions for submitting nominations to The Graduate School. However, requirements and stipulations common to all or most fellowships are listed below.

- Directors of Graduate Studies should submit with each application a completed “Fellowship Nomination Form” indicating for which Graduate School Fellowship the candidate is being nominated and the candidate’s ranking among the department’s nominees.
- The department must also submit a letter supporting each applicant being nominated for a fellowship.
- Students must be eligible for admission to the Ph.D. program in The Graduate School. We strongly recommend, although do not require, that fellowship nominees be offered admission prior to nomination. We recognize that due to the timing of evaluations and campus visits, admission decisions are not always known at the time fellowship nominations are due. We expect, however, that departments will not nominate candidates who are unlikely to be offered admission or departmental awards.
- All fellows must register as full-time students throughout the tenure of the fellowship and must maintain satisfactory progress toward their degree.
- No service is required of any Graduate School fellowship, nor may a student engage in any Duke compensatory service (i.e. teaching or research assistantship) during the term of their academic year fellowship. Graduate School fellowships are provided to allow students ample time to focus on their Ph.D. program requirements, and the student’s time must be protected for such activity.

2. Non-Competitive Fellowships for Incoming Students
Effective with the summer of 2014, most first and second year Ph.D. students in Trinity College, School of Nursing and Sanford School of Public Policy will be eligible to receive a non-competitive summer research fellowship. This fellowship award, provided only to students who have no other source of summer support, will fully cover the summer tuition and health fee and will provide a $5,500 stipend to be paid in
three equal installments during the summer full term. This award, which carries no service obligations, is contingent upon students remaining in good academic standing.

**Things to Note:**

*The Graduate School’s Find Funding search interface is a useful tool for information on over 100 funding opportunities.*

### 3. Competitive Fellowships for Continuing Students

The Graduate School offers a number of competitive fellowships for continuing students as well. In general, these fellowships are awarded to provide students with additional financial support; to provide students in the Humanities and Social Sciences with summer research funding and; to provide departments with additional funding to supplement their graduate awards budgets. For information on specific fellowships, application criteria, and submission requirements, please visit our Find Funding web page, where you can narrow the list using a number of filters such as student status, funding source, and academic division.

A call for nominations will be distributed by The Graduate School in early October and nominations are generally due to The Graduate School in late-November for the following academic year or summer (Summer Research Fellowships). The call for nominations will include specific instructions for submitting nominations to The Graduate School. However, requirements and stipulations common to all or most fellowships are listed below.

- In general, students must have completed all degree requirements, and the preliminary exam, for consideration for a competitive Graduate School fellowship for continuing students (see individual award announcements for exceptions to this eligibility requirement).
- Students must register for continuation for all semesters during which they are being paid a fellowship stipend.
- Each fellowship will provide a scholarship to cover tuition, mandatory fees, in addition to the monthly stipend associated with the fellowship.
- For most academic year fellowships (excluding Summer Research Fellowships) The Graduate School will also pay for *one full year* of medical insurance at the individual level, should the award winner choose to enroll in the Duke Student Medical Insurance Plan.
- Academic year stipends will generally be paid in nine equal monthly installments.
- Other than the Bass Instructional Fellowship Program, Graduate School Administrative Internships and Library Internships, no service is required of any Graduate School fellowship, nor may a student engage in any Duke compensatory service (i.e. teaching or research assistant) during the term of their academic year fellowship. Graduate School fellowships are provided to allow students ample time to research and complete their dissertation and Ph.D. program, and the student’s time must be protected for such activity.
• No other external or internal fellowship may be held in conjunction with a Graduate School academic year fellowship, except by the express written permission of the Dean of The Graduate School.
• If a student wins both an external fellowship and a Graduate School fellowship, the student will be expected to accept the external fellowship. The Graduate School will supplement the external fellowship up to the amount of the Graduate School fellowship stipend, and will cover tuition, fees and health insurance to the extent that those are not provided by the external fellowship.
• Fellowships are awarded only for the specific term under consideration. Deferrals are generally not permitted.

Things to Note:
A committee comprised of members from the Executive Committee of the Graduate Faculty (ECGF) evaluates and ranks all applicants, and the Dean of The Graduate School selects the awardees. Additional fellowship-specific eligibility criteria, submission requirements, expectations and other information can be found on the Graduate School Financial Support Web site at Find Funding. The Graduate School Office of Budgets & Finance will notify departments and the students in December for summer fellowships and April for academic year fellowships and will post award winners on the Graduate School website.

4. Miscellaneous Awards and Programs
   Aleane Webb Dissertation Research Award: These awards help students in their dissertation year defray the cost of purchasing slides, microfilm, and other research aids relevant to work on their dissertation. Application for this award is made during the Competitive Fellowship for Continuing Student process described above. The maximum award amount is $500. Additional application and submission details, and an application form, can be found at Aleane Webb Dissertation Research Fellowship.

   Conference Travel Award: The Graduate School provides up to $525 for domestic and $700 for international travel for advanced students who have passed all parts of the preliminary examination and are presenting a paper or poster at a national conference. Further information and the application can be found at https://gradschool.duke.edu/financial-support/find-funding/conference-travel. The application procedure, eligibility, and terms of the award are described on the application. Once complete, the student will present their application to the department administrator or DGSA who will submit it to The Graduate School through Perceptive Content (previously known as ImageNow). If you have questions about the upload process, please review the Conference Travel Upload Process into Perceptive Content.

Things to note:
• Applications must be complete and submitted 30 days prior to the date of the conference
• The student must be currently enrolled
• Under no conditions will an award be granted after the conference
Eligible students must have passed all parts of their preliminary exams at the time of application and be actively participating in the conference.

**Dissertation Research Travel Award - Domestic:** This award provides funding for Ph.D. students to travel within the United States in order to conduct pre-dissertation or dissertation research. Actual award amounts will vary from $500 to $2,000 depending on the research project and the number of proposals funded. Funding generally includes travel costs, some living expenses, and direct research expenses. Application for this award is made during the Competitive Fellowships for Continuing Students process described above. Additional information and the application form can be found on the Graduate School website under Financial Support.

**Dissertation Research Travel Award – International:** This award provides funding for Ph.D. students to travel outside the United States in order to conduct pre-dissertation or dissertation research. Actual award amounts will vary from $500 to $3,000 depending on the research project and the number of proposals funded. Funding generally includes travel costs, some living expenses, and direct research expenses.

**Things to Note**
To find further information on dissertation phase awards, go to our Find Funding webpage and filter by student status.

**Languages for Reading Purposes Courses:** Duke offers noncredit summer language courses for graduate students and other researchers who need to consult texts in French or German or need to satisfy reading knowledge requirements for graduate and professional programs. If a department agrees to pay 30 percent of the cost of a course for a graduate student, The Graduate School will pay the remaining 70 percent.

**Sigma Xi:** The Graduate School currently provides matching funding for the Sigma Xi National Chapter and the Duke Chapter of Sigma Xi. Send a copy of the Sigma Xi award letter to the Financial Aid Office in The Graduate School (grad-finaid@duke.edu) to receive matching funds. Award letters must be received no later than 30 days from the notice of award to receive the matching amount from The Graduate School. The matching Graduate School portion will be paid directly to the awardee through Duke Corporate Payroll.

**Organization for Tropical Studies (OTS):** The OTS provides limited funds to assist graduate students in field research in tropical biology and similar fields, at OTS field stations in Costa Rica and Peru. For more information concerning these awards, please visit the Organization for Tropical Studies website.

**Exchange Programs:** The Graduate School has developed exchange programs with a number of foreign universities, including the Free University of Berlin, Potsdam, Humboldt University, University of Salzburg, University of Vienna, the Deutscher Akademischer Austausch Dienst (DAAD) Exchange Program, and the University of Erlangen- Nuremberg.
J. Ph.D. Student Fringe Benefit Rate
The fringe benefit rate for graduate student compensation was implemented in FY07-08 to attribute the cost of health insurance to the source of students’ compensatory stipend or salary. Sharing the total cost of health insurance through the Ph.D. student fringe benefit charge will allow a greater number of students to receive the health insurance payment as part of their stipend support package, thus making Duke’s support packages more competitive. In FY09-10 the fringe benefit rate was expanded to incorporate health and recreation fees, as well as health insurance, in order to simplify the accounting for those two components of the student support package. Additional information on fringe benefit rates can be found on the Duke Financial Services website.

1. Fringe Benefit Rate
This rate is assessed on all Ph.D. students’ compensatory salary, (i.e. students paid on the biweekly or Faculty/Staff payroll). The fringe rate expense will post to account code 610700. Current fringe benefit rates can be found on the Graduate School Tuition, Fee and Stipend schedule which is posted on the Graduate School website. Non-compensatory or fellowship stipends are not charged fringe benefits.

2. Enrollment Criteria
The Ph.D. student fringe benefit rate will only be applied if the student is enrolled. If a research, graduate, or teaching assistant is not registered both the student and the fund paying the student’s salary will be charged FICA. The student will be charged at the rate of 7.65 percent which will be deducted from their pay, and the department or grant (if allowable) at a higher fringe benefit rate of 7.7 percent to reflect the employer portion. Once the student enrolls the fringe benefit rate will revert from 7.7 percent (FICA) to the current fringe benefit rate for Ph.D. students.

3. Research Assistants
Ph.D. students who are supported on institutional research grants or projects must be paid using G/L account 601200 (depending on the code structure of the funding source) and must be employed in positions within the graduate and professional student personnel sub area (0006). The fringe benefit rate will be charged against this compensation and will need to be paid by the grant or project.

4. Work Study
Fringe benefits are not an allowable charge on the Federal work study fund code. In this case the fringe benefit expense charged to the designated work study code will be paid by The Graduate School.