

Finance & Administration: Building the Team with Credibility, Capacity, and Excellence in Service Delivery



THE UNIVERSITY OF
CHICAGO

National Institutes of Health (NIH) Training Grants
Annual Closeout Process
August 25, 2011

Outline

- NIH Institutional Research Training Grants
- Unique Characteristics of NIH Training (T) Grants
- Closing Memo and Budget Year Accounting
- Resources, Questions, and UC Contacts

Types of NIH Training Grants

- Training (T) awards - Ruth L. Kirschstein National Research Service Award (NRSA) **Institutional** Training Grants.
 - Current UC T awards include:
 - ✓ T32: Institutional Research Training Grants
 - ✓ T35: Short-Term Institutional Research Training Grants
 - ✓ TL1: Linked Training Award (pre-doctoral)

DIFFERENT FROM...

- Fellowship (F) awards - Ruth L. Kirschstein National Research Service Award (NRSA) **Individual** Fellowships
 - Current UC F awards include:
 - ✓ F31: Predoctoral Individual National Research Service Award
 - ✓ F32: Postdoctoral Individual National Research Service Award

Types of NIH Training Grants – T Awards

- To develop or enhance research training opportunities for careers in specific areas of biomedical and behavioral research
- **Supports both predoctoral and postdoctoral and some prebaccalureate training**
- Awarded by all National Institutes of Health (NIH) offices except Fogarty International Center (FIC) and National Library of Medicine (NLM) that award their own training grants; some are awarded by DHHS
- **Trainees are appointed by the institution not NIH**
- Specific guidelines in the [NIH Grants Policy Statement – Part 11](#) and [NIH Policy Notices](#)
- Additional program information can be found at the [NRSA website](#)

Unique Characteristics of T Grants

- Notice of Award (NOA)
- Stipends
- Tuition and Fees
- Trainee Expenses
- Trainee Travel
- F&A Costs
- Rebudgeting
- Federal Financial Report (formerly known as the Financial Status Report)

T Grants – Notice of Award

SECTION I – AWARD DATA – 5T32

Award Calculation (U.S. Dollars)

Training Expenses		\$48,750
Stipends		\$264,960
Trainee Tuition/Fees	← Includes specific budget categories	\$96,000
Trainee Travel		\$7,560
Federal Direct Costs		\$417,270
Federal F&A Costs		\$25,702
Approved Budget	Available for the period*	\$442,972
Federal Share	Unspent funds from prior periods	\$442,972
Less Unobligated Balance	that is no longer available	\$2,103
TOTAL FEDERAL AWARD AMOUNT		\$440,869
AMOUNT OF THIS ACTION (FEDERAL SHARE)		\$103,340

* Dependent on trainee appointment periods

T Grants – Notice of Award

SECTION I – AWARD DATA – 5T32

SUMMARY TOTALS FOR ALL YEARS								
YR	THIS AWARD				CUMULATIVE TOTALS			
	Total	Pre	Post	Short Term	Cumulative Total	Pre	Post	Short Term
2	\$255,757	2	3		\$255,757	2	3	
3	\$255,757	2	3		\$255,757	2	3	
4	\$255,757	2	3		\$255,757	2	3	
5	\$255,757	2	3		\$255,757	2	3	

Recommended future year total cost support, subject to the availability of funds and satisfactory progress of the project

Number and types of trainees allowed for particular NOA

Cumulative totals would include any supplemental training slots awarded for a particular budget year

T Grants – Notice of Award

SECTION III – TERMS AND CONDITIONS – 5T32

This institution is a signatory to the Federal Demonstration Partnership (FDP) Phase V Agreement which requires active institutional participation in new or ongoing FDP demonstrations and pilots.

Carry over of an unobligated balance into the next budget period requires Grants Management Officer prior approval.



May be under FDP, but carryover of unspent budget usually needs sponsor approval

Typically, not under the Streamlined Non-competing Application Procedures (SNAP) so annual financial report is required

T Grants – Notice of Award

SECTION IV – HL Special Terms and Conditions – 5T32

NHLBI OPERATING GUIDELINES

Funding of this award is in accordance with the NHLBI FY 2010 Operating Guidelines which can be found at: <http://www.nhlbi.nih.gov/funding/policies/index.htm>

STIPEND COSTS

The stipend levels for this award have been adjusted in accordance with The NIH Guide to Grants and Contracts notice NOT-OD-10-047.

TUITION/FEES AND TRAINING RELATED EXPENSES

Funds for the NRSA program are held at FY 2007 levels and policies for tuition and training-related expenses established for FY 2007 remain in effect for FY 2010 (<http://grants.nih.gov/grants/guide/notice-files/NOT-OD-07-057.html>). Tuition/fees are awarded at 60% of the total requested with maximums depending on degrees of trainees. Please read this notice carefully.



Each institute will include special terms and conditions for the award

Includes references to stipend, tuition/fees, and training related expenses guidelines

May carry additional restrictions



T Grants – Notice of Award

Funding Opportunities & Notices Search Results

Recent Notices (Released in Last 12 Months)

Ruth L. Kirschstein National Research Service Award (NRSA) Stipends, Tuition/Fees and Other Budgetary Levels Effective for Fiscal Year 2010

Notice Number: NOT-OD-10-047

The budgetary categories described in this Notice are effective only for Kirschstein-NRSA awards made with FY 2010 funds. All FY 2010 awards issued using FY 2009 stipend levels will be revised to increase the stipend category to the FY 2010 level. Retroactive adjustments or supplementation of stipends or other budgetary categories with Kirschstein-NRSA funds for an award made prior to October 1, 2009 are not permitted.



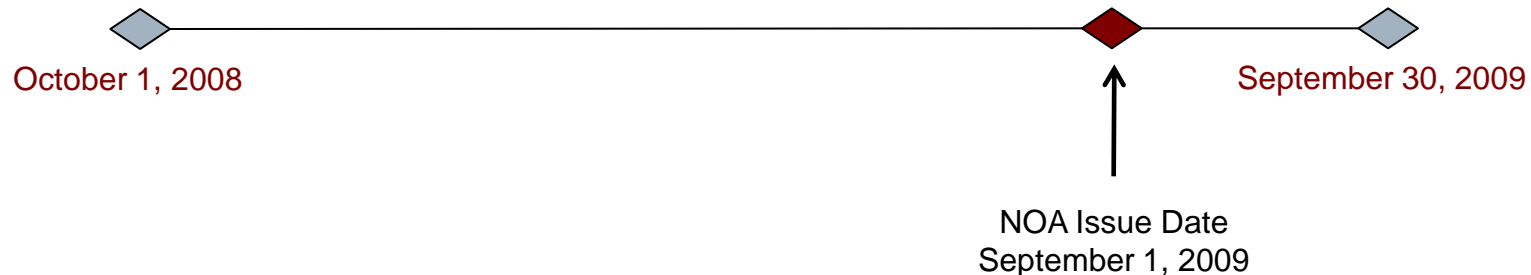
NOA Issue Date	Budget Start Date	Federal Fiscal Year Levels (Oct 1 – Sept 30)
December 12, 2008	January 1, 2009	FY 2008-2009
June 5, 2010	July 15, 2010	FY 2009-2010
September 1, 2009	October 1, 2009	FY ????-????

The NIH Policy Notices will include updated budgetary levels each fiscal year. The most current policy is at <http://grants.nih.gov/grants/guide/notice-files/NOT-OD-11-067.html> .



T Grants – Notice of Award

Federal Fiscal Year 2009



NOA Issue Date	Budget Start Date	Federal Fiscal Year Levels (Oct 1 – Sept 30)
December 12, 2008	January 1, 2009	FY 2008-2009
June 5, 2010	July 15, 2010	FY 2009-2010
September 1, 2009	October 1, 2009	FY 2008-2009

The NIH Policy Notices will include updated budgetary levels each fiscal year. The most current policy is at <http://grants.nih.gov/grants/guide/notice-files/NOT-OD-11-067.html>.



T Grants – Stipends

- A stipend is a payment to a trainee as a subsistence allowance to help defray living expenses during the trainee's appointment
- Stipend levels are established by the NIH for full-time (12-month) appointments but should be prorated for approved appointments less than 12-months ([NIH Policy Notice](#))
- Stipend levels are posted by the federal fiscal year (October to September). The effective date is based on the **issue date**, for example, if an award notice is dated November 1, 2009 then the stipend level is based on federal fiscal year 2010 amounts.
- Predoc stipend charges are originated in Gargoyle (Student Information System) and Postdoc stipend charges are originated in the University Payroll system.

FAS Subaccount #	Subaccount Description
8320-8329	Stipend Aid – Graduate Students
8370-8379	Stipend Aid – Post Doctoral Fellowships



T Grants – Stipends

OMB No. 0925-0001

<p>Department of Health and Human Services Public Health Services</p> <p>Statement of Appointment <i>(Please Type)</i></p>	<p>Follow attached instructions carefully. Submit this form at the time the individual is appointed, is reappointed, or the reported appointment is amended. Return this form to the PHS awarding component. For new postdoctoral trainees under NRSA, signed and dated payback agreement must accompany this form.</p>
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15. PERIOD OF APPOINTMENT (Month, day, year)

From: 11/01/2010 To: 10/31/2011

20. SUPPORT FOR PERIOD OF APPOINTMENT

Type	Total of this Grant (Omit cents.)	
Stipend /Salary / Other Compensation	\$	39756
Tuition/fees (estimated)	\$	6400
Travel (estimated)	\$	1000
TOTAL	\$	47156



T Grants – Tuition and Fees

- Levels are determined by the type of trainee and included in the [NIH Policy Notice](#)
 - **Predocs Trainees** (Federal FY 2009-2010) = **60% of the level requested** by the applicant institution, **up to \$16,000 per year**
 - **Postdocs Trainees** (Federal FY 2009-2010) = **60% of the level requested** by the applicant institution, **up to \$4,500 per year**
- Tuition charges are originated in Financial Aid System (PowerFAIDS) – the University financial aid system
- Tuition and fees are awarded as a lump sum that can be allocated based on recipient needs ([NIH Grant Policy Statement 11.3.8.3](#))

FAS Subaccount #	Subaccount Description
8310-8399	Tuition Aid
8360-8368*	Fee Aid – College and Graduate Students
8380-8389	Fee Aid – Post Doctoral Fellowships

* Note: **Subaccount 8369** should include budget and expenses for trainee **health insurance** but it is included in the Training Expenses NOA budget and not Tuition and Fees. This is required so that indirect calculates correctly in FAS.



T Grants – Tuition and Fees

OMB No. 0925-0001

<p>Department of Health and Human Services Public Health Services</p> <p>Statement of Appointment <i>(Please Type)</i></p>	<p>Follow attached instructions carefully. Submit this form at the time the individual is appointed, is reappointed, or the reported appointment is amended. Return this form to the PHS awarding component. For new postdoctoral trainees under NRSA, signed and dated payback agreement must accompany this form.</p>
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T Grants – Trainee Expenses, Travel, and F&A

Trainee Expenses (a.k.a. Trainee Related Expenses)

- Provided to defray costs such as staff salaries, health insurance, consultant costs, equipment, research supplies, staff travel, or other expenses related to the training
- Health insurance should be budgeted and expensed to subaccount 8369 – your Division may have a specific policy for the minimum amount to include
- Subject to NIH Grants Policy Statement Allowable and Unallowable Costs (11.3.8) and Office and Management Budget (OMB) A-21 Cost Principles - allowable, allocable, reasonable, and consistent
- Awarded as a lump sum as published in the [NIH Policy Notice](#); for federal fiscal year 2010, the Predoctoral Trainees = \$4,200 and Postdoctoral Trainees = \$7,850

Trainee Travel

- Payment for travel (e.g. for scientific meetings) when necessary for training
- Must be incurred during the budget period and trainee appointment period
- Does not include travel between residence and UC (unless specifically authorized)

Facilities and Administrative (F&A) Costs

- Awarded at 8% of modified total direct costs (MTDC); FAS base = E
- MTDC excludes tuition and fees, equipment, subcontracts over \$25K

T Grants – Trainee Expenses, Travel, and F&A

OMB No. 0925-0001

<p>Department of Health and Human Services Public Health Services</p> <p>Statement of Appointment <i>(Please Type)</i></p>	<p><i>Follow attached instructions carefully.</i> Submit this form at the time the individual is appointed, is reappointed, or the reported appointment is amended. Return this form to the PHS awarding component. For new postdoctoral trainees under NRSA, signed and dated payback agreement must accompany this form.</p>
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TOTAL	\$	47156



T Grants – Rebudgeting

- The [NIH Grant Policy Statement 11.3.9](#) includes the rebudgeting terms but special restrictions may be noted on the NOA.
- Trainee Related Expenses (Training Expenses) and Trainee Travel can be rebudgeted without prior approval including rebudgeting into the Trainee Costs categories.
- Stipends and Tuition and Fees cannot be rebudgeted into Trainee Related Expenses (Training Expenses) or Trainee Travel without prior approval.
- However, Stipends and Tuition and Fees can be rebudgeted between the categories without prior approval unless otherwise restricted in the NOA. For example, you can rebudget Stipends into Tuition and Fees without prior approval.



T Grants – Federal Financial Report (FFRs)

- Federal Financial Reports (FFRs) – previously referred to as Financial Status Reports (FSRs)
- Annual FFRs are required 90 days after the budget end date
- Closing memos are due 75 days after the budget end date
- May be under Federal Demonstration Project but does not typically include the carryover of unobligated balances but some offices have waived this requirement
 - Review the NOA to determine if carryover is allowed

SECTION III – TERMS AND CONDITIONS – 5T32

This institution is a signatory to the Federal Demonstration Partnership (FDP) Phase V Agreement which requires active institutional participation in new or ongoing FDP demonstrations and pilots.

Carry over of an unobligated balance into the next budget period requires Grants Management Officer prior approval.

FFR – Budget and Appointment Period



NATIONAL RESEARCH SERVICE AWARD
Department of Health and Human Services
National Institutes of Health
NATIONAL HEART, LUNG, AND BLOOD INSTITUTE

Notice of Award

Issue Date: 05/17/2010



Budget Period: 06/01/2010 – 05/31/2011
Project Period: 06/01/2009 – 05/31/2014

If an appointment was made during the budget year but extends past the budget end date, the portions of stipend, tuition/fees, health insurance and related F&A that will be expensed after the budget period end date can be reported as an unliquidated obligation.

OMB No. 0925-0001

Department of Health and Human Services
Public Health Services

Statement of Appointment (Please Type)

Follow attached instructions carefully. Submit this form at the time the individual is appointed, is reappointed, or the reported appointment is amended. Return this form to the PHS awarding component. For new postdoctoral trainees under NRSA, signed and dated payback agreement **must** accompany this form.

15. PERIOD OF APPOINTMENT (Month, day, year)

From: 11/01/2010

To: 10/31/2011



T Grants – Federal Financial Report

- UC currently allows for the reporting of unliquidated obligations on a the final year of a project segment if both conditions exist:
 - 1) The next competitive segment has been awarded (type 2 award)
 - 2) The NIH Institute approved appointments beyond the project period.
- Unliquidated obligations should not include trainee travel or trainee related expenses.
- Actual charges for travel or trainee expenses that were incurred during the budget period but not expensed before the end of a budget period can be treated as outlays (trailing transaction).

Closing Memo and Budget Year Accounting

- Review prior budget year to confirm that the prior year's reported unliquidated obligations have been fully expensed – prior year unliquidated obligations will be reported as expenses on the current year's FFR
 - Submit revised closing memo for prior year as necessary
- Review expenses to make sure trainee expenses are accurate

Type	Period	Approx. Ledger Date
Stipend	Summer 2010	June 2010
	Fall 2010	September 2010
	Winter 2011	December 2010
	Spring 2011	March 2011
Tuition and Fees	Summer 2010	July 2010
	Fall 2010	September 2010
	Winter 2011	December 2010
	Spring 2011	March 2011

Closing Memo and Budget Year Accounting

- Corrections should be processed through the appropriate systems
 - Student Information System (Gargoyle) for predoc stipend corrections and Payroll for postdoc stipend corrections
 - Financial Aid System (PowerFAIDS) for tuition corrections
 - **Note: Stipend transfers will be posted by August 26 – see listserv email dated August 11**
- Confirm that the unliquidated obligation is included for each trainee appointments extending past the end date of the current budget period:
 - Stipends: Includes monthly stipend for each month extending past the budget end date
 - Tuition and Fees: Includes the remainder of any tuition and fees (including health insurance) for any trainee's whose appointment extends past the budget end date

Closing Memo and Budget Year Accounting

- Send Statement of Appointments and any Termination Notices effective during the budget year with the Closing Memo (one file is sent electronically)
- FAS account will remain open to allow for unliquidated obligations to post

Closing Memo and Budget Year Accounting

Training Grant Closing Memo – Page 2

A. Trailing Charge Transactions				
1. Actual trailing charges to this year's budget period.				
Subaccount Charged	Description of Transaction	Amount		
		Base Item	Non-Base Item	
		0.00		
	Sub total	0.00		0.00
	Indirect Costs (b)	0.00		N/A
	Total (a)	0.00		0.00



Include expenses that were incurred during the budget period but not yet expenses as of the budget end date

Attached documentation to show the day the transaction was incurred

Closing Memo and Budget Year Accounting

Training Grant Closing Memo – Page 2

2. Unliquidated obligations (expense to ledger against this account next year's budget period.)

Subaccount Charged	Description of Transaction	Amount	
		Base Item	Non-Base item
		0.00	
		0.00	
		0.00	
		0.00	
xxxx	See continuation sheet	0.00	0.00
	Sub total	0.00	0.00
	Indirect Costs (b)	0.00	N/A
	Total (a)	0.00	0.00



Include stipends, tuition/fees, health insurance, and related F&A for appointment periods started in the budget period but extending beyond the budget period

Expense reported Unliquidated Obligations to the SL account for the closing memo

Attach Statement of Appointments and Termination Notices for the budget year

Closing Memo and Budget Year Accounting

Training Grant Closing Memo – Page 2

B. Trailing Credit Transactions					
Subaccount Charged	Description of Transaction	Amount			
		Base Item		Non-Base Item	
			0.00		
			0.00		
xxxx	See continuation sheet		0.00		0.00
	Sub total		0.00		0.00
	Indirect Costs (b)		0.00		N/A
	Total (a)		<u>0.00</u>		<u>0.00</u>
	Indirect Cost Rate equals		8.00%		



Include any expenses for the budget period that are being transferred to another account

Remember to use the appropriate systems for corrections to expenses

Resources

- NIH Grants Policy Statement
 - Ruth L. Kirschstein Institutional Research Training Awards – Section 11.3:
http://grants.nih.gov/grants/policy/nihgps_2010/nihgps_ch11.htm#_Toc271265099
 - Allowable and Unallowable Costs - Section 11.3.8:
http://grants.nih.gov/grants/policy/nihgps_2010/nihgps_ch11.htm#_Toc271265127
- NRSA program information: <http://grants.nih.gov/training/nrsa.htm>
- Sponsored Award Accounting:
<http://finserv.uchicago.edu/award/index.shtml>
- UC BSD Training Grants:
http://gradprograms.bsd.uchicago.edu/current_students/training_grants.html



Questions and UC Contacts

- Sponsored Award Accounting
 - Your Assigned Post-Award Administrator
 - Patricia Hallow: pchallow@uchicago.edu, 2-1970
 - Mary Beth Rudofski: mbr1@uchicago.edu, 2-2398
- Biological Sciences Division (BSD)
 - Diane Hall, Graduate and Postdoctoral Affairs: d-hall@uchicago.edu, 2-5853
 - Chris Sorensen, BSD Dean's Office: csorensen@bsd.uchicago.edu, 4-2255
 - Rhonda Williams, BSD Dean's Office: rwilliams1@bsd.uchicago.edu, 2-2191
- Physical Sciences Division (PSD)
 - Michele Wittels, Institute for Biophysical Dynamics: mwittels@uchicago.edu, 4-7456
- Each Other
 - Training Grant Administrator Listserv: traininggrantadmins@lists.uchicago.edu