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

<table>
<thead>
<tr>
<th>Award Calculation (U.S. Dollars)</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Training Expenses</td>
<td>$48,750</td>
</tr>
<tr>
<td>Stipends</td>
<td>$264,960</td>
</tr>
<tr>
<td>Trainee Tuition/Fees</td>
<td>$96,000</td>
</tr>
<tr>
<td>Trainee Travel</td>
<td>$7,560</td>
</tr>
</tbody>
</table>

Includes specific budget categories

| Federal Direct Costs            | $417,270 |
| Federal F&A Costs              | $25,702  |
| **Approved Budget**            | **$442,972** |
| Federal Share                  | $442,972 |
| **Less Unobligated Balance**   | **$2,103** |
| **TOTAL FEDERAL AWARD AMOUNT** | **$440,869** |

**AMOUNT OF THIS ACTION (FEDERAL SHARE)** $103,340

* Dependent on trainee appointment periods

Unspent funds from prior periods that is no longer available

Available for the period*
T Grants – Notice of Award

SECTION I – AWARD DATA – 5T32

<table>
<thead>
<tr>
<th>YR</th>
<th>Total</th>
<th>Pre</th>
<th>Post</th>
<th>Short Term</th>
<th>Cumulative Total</th>
<th>Pre</th>
<th>Post</th>
<th>Short Term</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>$255,757</td>
<td>2</td>
<td>3</td>
<td>3</td>
<td>$255,757</td>
<td>2</td>
<td>3</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>$255,757</td>
<td>2</td>
<td>3</td>
<td>3</td>
<td>$255,757</td>
<td>2</td>
<td>3</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>$255,757</td>
<td>2</td>
<td>3</td>
<td>3</td>
<td>$255,757</td>
<td>2</td>
<td>3</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>$255,757</td>
<td>2</td>
<td>3</td>
<td>3</td>
<td>$255,757</td>
<td>2</td>
<td>3</td>
<td></td>
</tr>
</tbody>
</table>

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

Federal Fiscal Year 2009

<table>
<thead>
<tr>
<th>NOA Issue Date</th>
<th>Budget Start Date</th>
<th>Federal Fiscal Year Levels (Oct 1 – Sept 30)</th>
</tr>
</thead>
<tbody>
<tr>
<td>December 12, 2008</td>
<td>January 1, 2009</td>
<td>FY 2008-2009</td>
</tr>
<tr>
<td>June 5, 2010</td>
<td>July 15, 2010</td>
<td>FY 2009-2010</td>
</tr>
<tr>
<td>September 1, 2009</td>
<td>October 1, 2009</td>
<td>FY 2008-2009</td>
</tr>
</tbody>
</table>

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.

<table>
<thead>
<tr>
<th>FAS Subaccount #</th>
<th>Subaccount Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>8320-8329</td>
<td>Stipend Aid – Graduate Students</td>
</tr>
<tr>
<td>8370-8379</td>
<td>Stipend Aid – Post Doctoral Fellowships</td>
</tr>
</tbody>
</table>
T Grants – Stipends

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

20. SUPPORT FOR PERIOD OF APPOINTMENT

<table>
<thead>
<tr>
<th>Type</th>
<th>Total of this Grant (Omit cents.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Stipend / Salary / Other Compensation</td>
<td>$ 39756</td>
</tr>
<tr>
<td>Tuition/fees (estimated)</td>
<td>$ 6400</td>
</tr>
<tr>
<td>Travel (estimated)</td>
<td>$ 1000</td>
</tr>
<tr>
<td>TOTAL</td>
<td>$ 47156</td>
</tr>
</tbody>
</table>
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)

<table>
<thead>
<tr>
<th>FAS Subaccount #</th>
<th>Subaccount Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>8310-8399</td>
<td>Tuition Aid</td>
</tr>
<tr>
<td>8360-8368*</td>
<td>Fee Aid – College and Graduate Students</td>
</tr>
<tr>
<td>8380-8389</td>
<td>Fee Aid – Post Doctoral Fellowships</td>
</tr>
</tbody>
</table>

* 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

Department of Health and Human Services
Public Health Services

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<th>Total of this Grant (Omit cents.)</th>
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</thead>
<tbody>
<tr>
<td>Stipend/Salary/Other Compensation</td>
<td>$ 39,756</td>
</tr>
<tr>
<td>Tuition/fees (estimated)</td>
<td>$ 6,400</td>
</tr>
<tr>
<td>Travel (estimated)</td>
<td>$ 1,000</td>
</tr>
<tr>
<td>TOTAL</td>
<td>$ 47,156</td>
</tr>
</tbody>
</table>
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

Department of Health and Human Services
Public Health Services

Statement of Appointment
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(Month, day, year)
From: 11/01/2010
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<tr>
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<td>$ 6400</td>
</tr>
<tr>
<td>Travel (estimated)</td>
<td>$ 1000</td>
</tr>
</tbody>
</table>

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.
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.

• 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

<table>
<thead>
<tr>
<th>Type</th>
<th>Period</th>
<th>Approx. Ledger Date</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Stipend</strong></td>
<td>Summer 2010</td>
<td>June 2010</td>
</tr>
<tr>
<td></td>
<td>Fall 2010</td>
<td>September 2010</td>
</tr>
<tr>
<td></td>
<td>Winter 2011</td>
<td>December 2010</td>
</tr>
<tr>
<td></td>
<td>Spring 2011</td>
<td>March 2011</td>
</tr>
<tr>
<td><strong>Tuition and Fees</strong></td>
<td>Summer 2010</td>
<td>July 2010</td>
</tr>
<tr>
<td></td>
<td>Fall 2010</td>
<td>September 2010</td>
</tr>
<tr>
<td></td>
<td>Winter 2011</td>
<td>December 2010</td>
</tr>
<tr>
<td></td>
<td>Spring 2011</td>
<td>March 2011</td>
</tr>
</tbody>
</table>
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
A. Trailing Charge Transactions

1. Actual trailing charges to this year's budget period.

<table>
<thead>
<tr>
<th>Subaccount Charged</th>
<th>Description of Transaction</th>
<th>Base Item</th>
<th>Non-Base Item</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>0.00</td>
<td></td>
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<td></td>
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<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sub total</td>
<td></td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Indirect Costs (b)</td>
<td></td>
<td>0.00</td>
<td>N/A</td>
</tr>
<tr>
<td>Total (a)</td>
<td></td>
<td>0.00</td>
<td>0.00</td>
</tr>
</tbody>
</table>

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.)

<table>
<thead>
<tr>
<th>Subaccount Charged</th>
<th>Description of Transaction</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Base Item</td>
</tr>
<tr>
<td></td>
<td></td>
<td>0.00</td>
</tr>
<tr>
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<tr>
<td></td>
<td></td>
<td>0.00</td>
</tr>
<tr>
<td>xxxx</td>
<td>See continuation sheet</td>
<td>0.00</td>
</tr>
</tbody>
</table>

Sub total
Indirect Costs (b)
Total (a)

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
### B. Trailing Credit Transactions

<table>
<thead>
<tr>
<th>Subaccount</th>
<th>Description of Transaction</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Base Item</td>
<td></td>
<td>0.00</td>
</tr>
<tr>
<td>Non-Base Item</td>
<td></td>
<td>0.00</td>
</tr>
</tbody>
</table>

Sub total: 0.00 0.00

Indirect Costs (b): 0.00 N/A

Total (a): 0.00 0.00

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:
  - Allowable and Unallowable Costs - Section 11.3.8:

- 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