

NIH Training Grant (Post-Award)

Training Grant Definition

NIH training grants are provided to an eligible institution to develop or enhance research training opportunities for individuals selected by the institution. A complete list of the NIH training grant types can be found on the following website:

<https://researchtraining.nih.gov/programs/training-grants>

The most common Training Grants are T32 and T34.

- **T32 Ruth L. Kirschstein Institutional National Research Service Award**
 - The purpose of this Kirschstein-NRSA training program is to enable institutions to recruit individuals selected by them for predoctoral and postdoctoral research training in specified shortage areas. The goal of this program is to prepare qualified predoctoral and/or postdoctoral trainees for careers that have a significant impact on the health-related research needs of the Nation.
 - Additional information about the T32 grant can be found on NIH's website:
<https://grants.nih.gov/funding/activity-codes/T32>
- **T34 Ruth L. Kirschstein Undergraduate NRSA Institutional Research Training Grants**
 - The purpose of the Kirschstein-NRSA MARC U-STAR program is to support undergraduate academic and research training to help ensure that a diverse and highly trained workforce is available to assume leadership roles related to the Nation's biomedical and behavioral research agenda.
 - Additional information about the T34 grant can be found on NIH's website:
<https://grants.nih.gov/funding/activity-codes/T34>

Training Grant Facts

- At UCI, training grants are assigned a **new fund number each year** to reflect the annual budget period.
- **Account setup in KFS:**

For each NIH training grant fund, at least **three** distinct expense accounts are established in KFS to track allowable costs by category:

 - **44/45-accounts:** Used for **trainee travel** and other **training-related expenses**, such as health insurance, research supplies, and professional development costs.
 - **78-accounts:** Used for **predoctoral stipends** as well as **tuition and fees**.
 - **79-accounts:** Used for **postdoctoral stipends**.

If there are **unliquidated balances** from a prior year:

- Additional 78 and 79 accounts will be established for the unliquidated balances.
- Per the Notice of Award (NOA), “Carryover of an unobligated balance into the next budget period **requires** Grants Management Officer prior approval.”
- **An Annual Federal Financial Report** (FFR, also known as SF-425) is required for all NIH training grants.
- **No-Cost Extension (NCE) Policy:** A **no-cost time extension** (NCE) may be approved to allow **currently appointed trainees** to complete their training during the extended period. **New trainee appointments are not permitted** during the extended period. Only existing program participants can be supported during as NCE.

Training Grant Budget Categories

NIH training grants typically include four major budget categories:

- Stipends
- Tuition & Fees
- Trainee Travel
- Training Related Expenses (TRE)

Stipends

Stipend Support Definition

Trainees generally are supported for 12-months full-time training appointments for which they receive a stipend as a subsistence allowance to help defray living expenses during the research training experience. The stipend is not “salary” and is not provided as a condition of employment with either the Federal government or the recipient organization.

To learn more about how to distinguish between stipends for training and salaries/wages for student compensation, please visit the Sponsored Project Administration (SPA) website:

<https://research.uci.edu/sponsored-projects/proposal-budgets/student-compensation-wages-vs-stipends/>

NIH Stipend Levels and UCI Stipend Payment Process

Stipends must be paid in accordance with established stipend levels which are updated by NIH for each budget year. Current stipend levels are posted on the following website:

<https://grants.nih.gov/grants/guide/notice-files/NOT-OD-25-105.html>

No departure from the standard stipend provided by NIH under the grant may be negotiated by the recipient organization with the trainee. NIH stipend amounts may be adjusted only at the time of appointment or reappointment. For appointments of less than 12 months, the stipend will be pro-rated.

- ***Prebaccalaureate***

Two separate levels are provided for trainees: freshman/sophomore or junior/senior.

- ***Predoctoral***

One stipend level is used for all predoctoral trainees, regardless of the level of experience. Pre-doc stipends are charged to UCI's 78-accounts only. Departments use the **GradAid Web Application (GWA)** to send the fellowship data electronically to the Graduate Division's internal database for review and approval by Grad Division staff. The stipend expense will be posted on the KFS ledger under consolidation code "STAD" with object code 7915.

For more information on graduate student support at UCI, please see Graduate Division's *Graduate Policies and Procedures* manual:

<https://www.grad.uci.edu/forms/academics/Graduate-Policies-and-Procedures.pdf>

- ***Postdoctoral***

The stipend level for the entire first year of support is determined by the number of full years of relevant postdoctoral experience at the time of appointment. Relevant experience may include research experience (including industrial), teaching assistantship, internship, residency, clinical duties, or other time spent in a health-related field beyond that of the qualifying doctoral degree. Once the appropriate stipend level has been determined, the trainee must be paid at that level for the entire period of appointment. The stipend for each additional year of Kirschstein-NRSA support is the next level in the stipend structure and does not change mid-year.

- **Note:** Since stipends are not provided as a condition of employment, it is inappropriate and **unallowable** to charge training grants for the following employee benefits: FICA, Workman's Compensation, Life Insurance, Unemployment Insurance, and Union Dues.

For more information on postdoctoral appointments, please visit UCI's Office of Academic Personnel's website: <http://ap.uci.edu/postdoc/>

Stipend Supplementation

Recipients may supplement stipends from non-Federal funds. An organization can determine what amount of stipend supplementation, if any, will be provided according to its own formally established policies governing stipend support. These policies must be consistently applied to all individuals in a similar training status regardless of the source of funds. Federal funds may not be used for stipend supplementation unless specifically authorized under the terms of the program from which funds are derived.

Tuition and Fees

Tuition and fees are allowable trainee costs only if such charges are applied consistently to all individuals in a similar training status at the organization, without regard to their source of support.

Tuition at the postdoctoral level is limited to that required for specific courses in support of the approved training program, and requires NIH awarding institute/center's prior approval.

Tuition and fees are provided under the following policy:

- For **Predoctoral Trainees**, an amount equal to 60% of the level requested by the sponsoring institution, up to \$16,000 per year, will be provided. If the program supports formally combined dual-degree training (e.g., M.D.-Ph.D, D.D.S.-Ph.D.), the amount provided will be up to \$21,000 per year.
- For **Postdoctoral Trainees**, an amount equal to 60% of the level requested by the applicant institution, up to \$4,500 per year, will be provided. If the program supports postdoctoral individuals in formal degree-granting training, the amount provided will be up to \$16,000 per year.
 - **Note:** Make sure to include the entire tuition amount on your applications, not the percentage to be paid by the sponsor in order to avoid a double-reduction in award amount.

Trainee Travel

If requested by the recipient, the NIH awarding institute/center may provide grant funds to cover the costs of trainee travel, including attendance at scientific meetings, which the organization determines is necessary to the individual's training. Trainees must be appointed to the training grants at time of the actual travel for this to be an allowable cost.

Training Related Expenses

Funds are provided to defray costs such as staff salaries, consultant costs, equipment, research supplies, staff travel, trainee health insurance (self-only or family as applicable), and other expenses directly related to the training program. Funds are requested and awarded as a lump sum on the basis of the pre-determined amount per predoctoral and postdoctoral trainee approved for support.

- **Note:** Health Insurance (self-only or family) are allowable trainee related expenses only if such charges are applied consistently to all individuals in a similar training status at the organization, without regard to their source of support. Health insurance can include coverage for costs such as vision and/or dental care if consistent with organizational policy.

Rebudgeting of Funds

Funds may be rebudgeted only as follows:

- **Trainee-Related Expenses (TRE)**
Rebudgeting of funds awarded in a lump sum for trainee-related expenses does not require NIH awarding institute/center's prior approval.
- **Trainee Costs**
For rebudgeting purposes, trainee costs include funds awarded in the stipends or tuition/fees budget categories. These costs may not be used for other purposes except under unusual circumstances and then only with the prior approval of the NIH awarding institute/center. Unless otherwise restricted, rebudgeting into or within the stipends and tuition/fees is allowable without

prior approval of the NIH awarding institute/center.

- **Trainee Travel**

For rebudgeting purposes, trainee travel is not considered a trainee cost and, therefore, may be rebudgeted into any other budget category without prior approval of the NIH awarding institute/center.

Training grant rebudgeting options are summarized in the table below.

		FROM			
		Tuition	Stipends	Travel	TRE
INTO	Tuition	-	Yes	Yes	Yes
	Stipends	Yes	-	Yes	Yes
	Travel	No	No	-	Yes
	TRE	No	No	Yes	-

Facilities & Administrative (F&A) Costs

The F&A rate for NIH Training Grants is 8% of Modified Total Direct Cost (MTDC), and at UCI the base code “E” is assigned to the expense account. Student tuitions and fees are excluded from MTDC.

More information on UCI’s indirect costs can be obtained from Sponsored Project’s website:

<https://research.uci.edu/sponsored-projects/facilities-and-administrative-cost-rates/>

Financial Reporting

A Federal Financial Report (FFR) is due annually 90 days after the end of each budget period. C&G Accounting prepares and submits FFRs.

To complete the FFR, C&G Accounting will require that departments confirm the following information:

1. **Total final expenditure amount**
2. **Total unliquidated obligations**

Unliquidated obligations include direct and indirect expenses incurred but not yet charged to the award, and they are reported to secure funds for trainees with the ongoing appointments that cross over into the next budget period. These obligations may include:

- a. Stipends
- b. Tuition and Fees
- c. Student Health Insurance

Unliquidated obligations can only be reported for the trainees’ appointments already in place and expenses for the future, to-be-hired, trainees are not allowed.

Example 1: Unliquidated Balance Tracking Worksheet

Account # Fund # Budget period: 7/1/18-6/30/19 Unliquidated Balance											
Trainee Name	Trainee Start Date	Trainee End Date	Unliquidated Funds Period	Health Insurance	Stipend	Tuition	Direct	MTDC Base Code "E"	F&A Rate	Indirect	Total
Pre-doc 1	9/1/2018	8/31/2019	7/1/2019-8/31/2019	\$ 898.22	\$4,136.00	\$2,542.00	\$ 7,576.22	\$ 4,136.00	8%	\$ 330.88	\$ 7,907.10
Pre-doc 2	10/1/2018	9/30/2019	7/1/2019-9/30/2019	\$ 1,347.33	\$6,204.00	\$3,813.00	\$11,364.33	\$ 6,204.00	8%	\$ 496.32	\$11,860.65
Pre-doc 3	11/1/2018	10/31/2019	7/1/2019-10/31/2019	\$ 1,796.44	\$8,272.00	\$5,084.00	\$15,152.44	\$ 8,272.00	8%	\$ 661.76	\$15,814.20
Total Unliquidated Balance								\$18,612.00	8%	\$1,488.96	\$35,581.95

If the FFR report covers the final budget period of the project period, it must have no unliquidated obligations and must indicate the exact balance of unobligated funds.

3. Total unobligated balance

Funds listed in the FFR in the total unobligated balance are being reported as no longer required for the trainee support, and consequently the award budget is reduced to reflect this de-obligation of funds. Carryover of unobligated funds requires prior approval from NIH.

Example 2: Unobligated Balance

If the unobligated balance on the Year 1 FFR was \$62,898 and the carryover of funds was approved by NIH for the same amount, NIH will use this balance to offset NIH funding for a subsequent budget period. The amount will show under "Less Unobligated Balance" as shown in the image below. The image below shows that \$379,994 is awarded because NIH used the \$62,898 unobligated balance from Year 1 to fund the current budget period. The original awarded amount is still \$442,892.

Award Calculation (U.S. Dollars)

Federal Direct Costs	\$414,156
Federal F&A Costs	\$28,736
Approved Budget	\$442,892
Total Amount of Federal Funds Obligated (Federal Share)	\$442,892
Less Unobligated Balance	\$62,898
TOTAL FEDERAL AWARD AMOUNT	\$379,994
 AMOUNT OF THIS ACTION (FEDERAL SHARE)	 \$379,994

NOTE: It is the department's responsibility to work with the PI to request carryover approval from NIH.

Closeout

Closeout is the process in which the awarding agency determines that all applicable administrative actions and all required work with the award have been completed by the recipient. Federal sponsors have a requirement that closeout documents be submitted to the awarding agency within 90 days after the end of the period of performance; therefore, all expenses must post within 90 days of the budget period award end date. **Contracts and Grants Accounting (CGA) will not be able to draw down funds from the federal government if expenses are not posted on the ledger within 90 days.** For more information on NIH's enforcement of closeout policies, please see notice number, NOT-OD-18-107:

<https://grants.nih.gov/grants/guide/notice-files/NOT-OD-24-055.html>

In preparation for a closeout and during the closeout process, CGA will complete the following:

- Notify department with a reminder of an upcoming closeout deadline 60 days before end date
- Confirm that expenses are posted within the budget period
- Reconcile overhead and process adjustments if they are required
- Request final drawdown from Payment Management System (PMS)
- Prepare and submit Final Financial Report (FFR) to NIH

In anticipation of the award ending, the Principal Investigator and Departmental Administrators should work on the following steps:

- Ensure that all allocable expenditures are posted to the project in a timely manner
- Review the status of any outstanding liens, Purchase Orders (POs), and Blanket POs
- Review all expenditures to ensure compliance with terms and conditions of the award
- Redirect salaries and rechargeable services planned for the future research work not covered by the award
- If applicable, review any applicable cost sharing contribution, and complete the cost sharing report
- Complete and submit Final Research Performance Progress Report (F-RPPR) within 120 calendar days of the end of the project period. The reports become overdue the day after the 120 day period ends.
- Provide total expenditure amount, total unliquidated obligations, and total unobligated balance to the appropriate CGA accountant. You can find the contact information using the [Contracts & Grants Accountant Lookup](#).