

Training Grant Reconciliation

Training Overview

- **Purpose of Ruth L. Kirschstein National Research Service Awards (NRSA)**
- **Types of Training Grant Awards**
- **Things to know about a Training Grant**
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 - Statement of Appointments (Form 2271)
 - Termination Notices (TN – Form PHS 416-7)
 - Training Grant Reconciliation Worksheet
- **Review Closeout Packet**
 - Trainee Expense Worksheet
 - Post Doctorate Benefits Worksheet (if applicable)
 - Unallowable Items (Life, Disability, Workers Compensation)
 - Exempt Items (Tuition & Fees)
 - Encumbrances (Stipends, Benefits, Tuition & Fees, Overhead)

Purpose of National Research Service Awards (NRSA)

- **The purpose of 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.
- **Awards covered under the Ruth L. Kirschstein National Research Service Awards:**
 - Individual Fellowships (“F” Awards)
 - Institutional Training Grants (“T” Awards)

Types of Training Grant Awards

NRSA Awards

T32

Ruth L. Kirschstein Institutional National Research Service Award

Program Purpose

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.

T34

Ruth L. Kirschstein Undergraduate NRSA Institutional Research Training Grants

Program Purpose

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.

T35

Ruth L. Kirschstein NRSA Short-Term Institutional Research Training Grant

Program Purpose

The goal of this Kirschstein-NRSA training program is to support short-term research training for students in health professional schools during the summer, or for predoctoral and/or postdoctoral training in focused, often emerging scientific areas.

T90/
R90

Ruth L. Kirschstein Interdisciplinary Research Training Award (T90) and combined Research Education Grant (R90)

Program Purpose

The goal of this Kirschstein-NRSA program is to support comprehensive interdisciplinary research training programs at the undergraduate, predoctoral and/or postdoctoral levels, by capitalizing on the infrastructure of existing multidisciplinary and interdisciplinary research programs. The R90 component can support trainees who do not meet the qualifications for support under the NRSA program.

Things to know about a training grant

- **Unliquidated Obligations are allowed**
 - Future commitment of resources prior to the actual expenditure

Example:

Training Grant Budget Period – 7/1/2018 – 6/30/2019

Trainee Appointment Period – 12/1/2018 – 11/30/2019
- **Overhead Rate assessed at 8% (F&A Negotiated Rate Agreement)**
- **Accounts on General Ledger (GL):**
 - 40XXXX – Normal Project Related Expenses (43XXXX – Dentistry/NPI)
 - Base Code J – Modified Total Direct Costs
 - 7XXXXX – Trainee Related Expenses (Stipends, Tuition & Fees, Benefits, and F&A)
 - Base Code C – Total Direct Costs (with specified exception)
 - Stipend with object 7501 will assess OH

Notice of Award (NOA)

- **NOA-Award Data**
 - Fiscal Year
 - Awarded Amount
 - Number of appointments (Pre, Post, Short Term)
 - Stipend levels
 - Training Related Expenses and the Institutional Allowance
 - Document Number
 - PMS Account Type
- **Documents agree with number of appointments on NOA & stipend levels**
- **Review award terms & conditions to identify any of the following:**
 - Unallowable Expenses
 - Restrictions
 - Carry-forward amounts
 - Off-sets

SECTION I – AWARD DATA –

Award Calculation (U.S. Dollars)

Stipends	\$124,080
Tuition & Fees	\$48,000
Trainee Travel	\$2,500
Training related Expenses	\$21,000

Federal Direct Costs	\$195,580
Federal F&A Costs	\$11,806
Approved Budget	\$207,386
Total Amount of Federal Funds Obligated (Federal Share)	\$207,386
TOTAL FEDERAL AWARD AMOUNT	\$207,386

AMOUNT OF THIS ACTION (FEDERAL SHARE) \$207,386

SUMMARY TOTALS FOR ALL YEARS								
YR	THIS AWARD			CUMULATIVE TOTALS				
	Total	Pre	Post	Short Term	Cumulative Total	Pre	Post	Short Term
2	\$207,386	5			\$207,386	5		
3	\$207,386	5			\$207,386	5		
4	\$207,386	5			\$207,386	5		
5	\$207,386	5			\$207,386	5		

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

Fiscal Information:

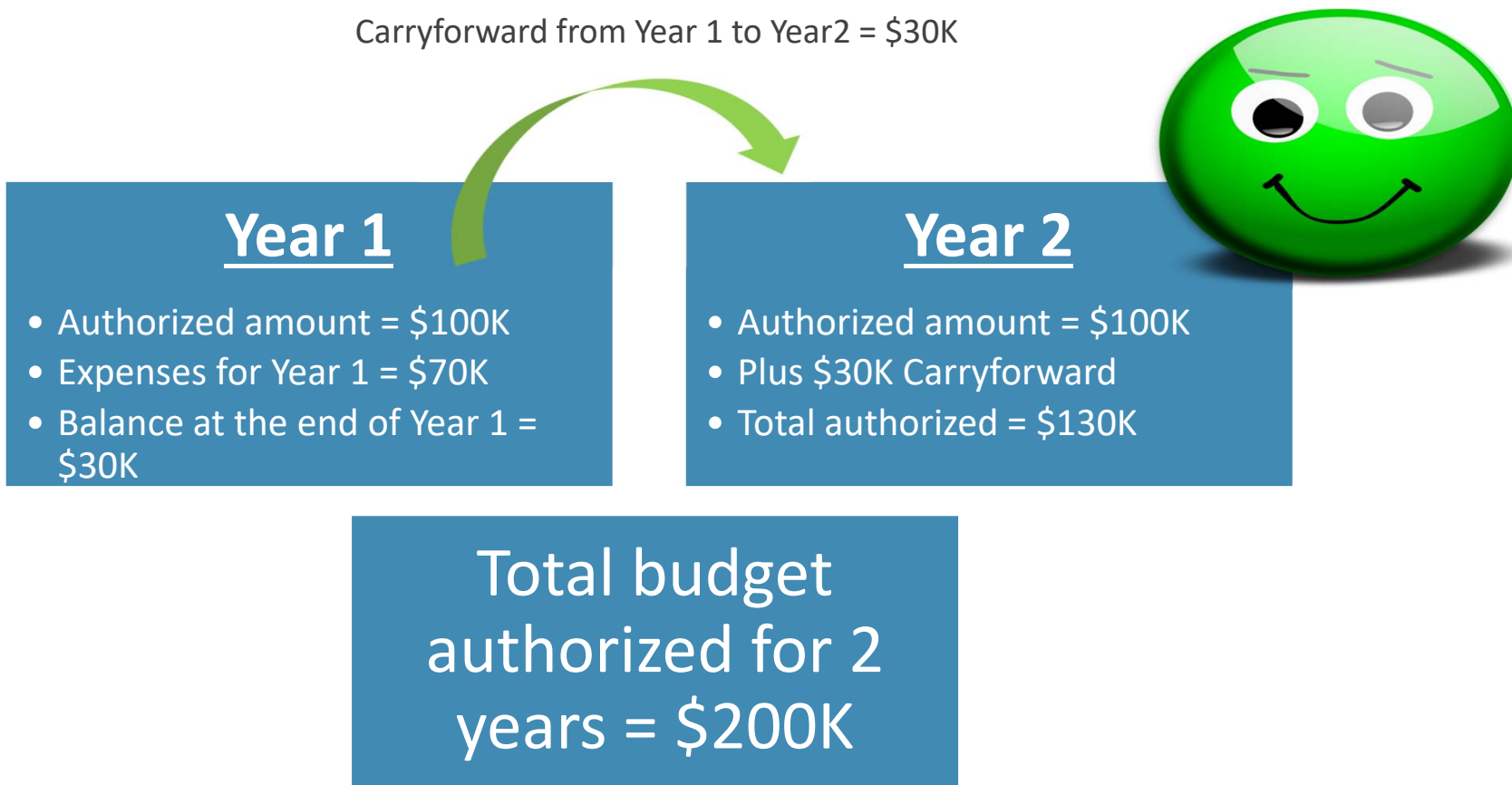
CFDA Name:	Child Health and Human Development Extramural Research
CFDA Number:	93.865
EIN:	1956006143A1
Document Number:	THD091059A
PMS Account Type:	P (Subaccount)
Fiscal Year:	2019

NIH Carryforward vs Offset

- **Carryforward (AKA Carryover)**
 - Unobligated Federal funds remaining at the end of any budget period that, with the approval of the GMO or under automatic authority, may be carried forward to another budget period to cover allowable costs of that budget period.
- **Offset**
 - If the GMO determines that some or all of the unobligated funds are not necessary to complete the project, the GMO may restrict the grantee's authority to automatically carry over unobligated balances in the future, use the balance to reduce NIH funding for a subsequent budget period.
- **Notes for Carryforward and Offset**
 - The GMO also may indicate whether the balance may be carried forward to a budget period other than the succeeding one.
 - The GMO's decision about the reported unobligated balance will be reflected in the terms and conditions of the NoA.

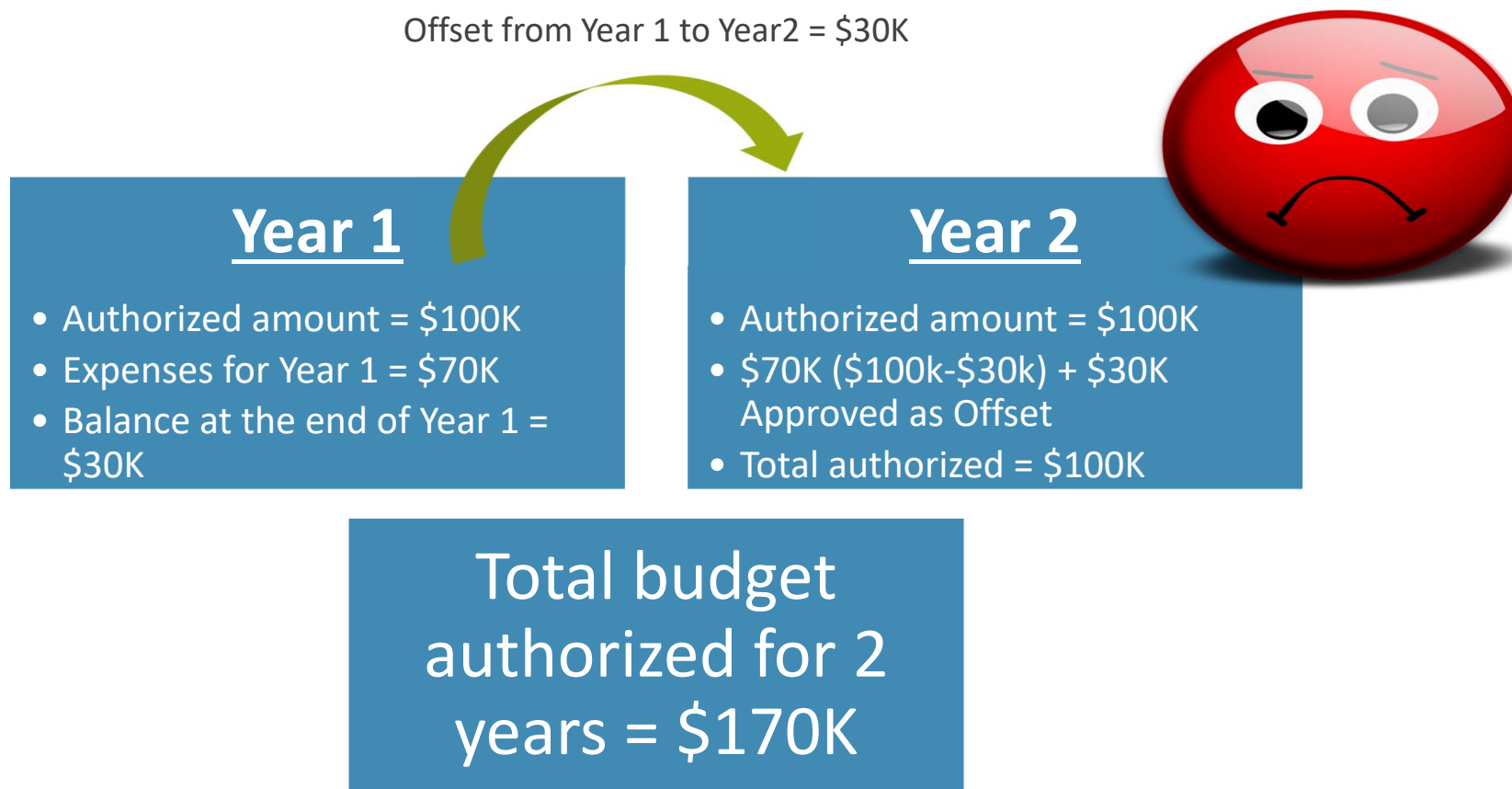
NIH Carryforward

Carryforward from Year 1 to Year2 = \$30K



NIH Offset

Offset from Year 1 to Year2 = \$30K



Statement of Appointment (SOA)

Department of Health and Human Services Public Health Services Statement of Appointment (Please Type)		Follow attached instructions carefully. Submit this form to the PHS awarding component at the time the individual is appointed, is reappointed, or the reported appointment is amended. For a new postdoctoral trainees under a Kirschstein-NRSA award, a signed and dated payback agreement must accompany this form.	
1. PHS GRANT NUMBER 5 T32 HD-2 Type Activity ID Serial No. 5 T32 		2. APPOINTEE'S NAME (Last, first, initial) Bruin, Joe	
		3. SEX <input checked="" type="checkbox"/> Completed <input type="checkbox"/> M <input type="checkbox"/> F <input type="checkbox"/> Do Not Wish to Provide	
4. TYPE OF ACTION (Mark X for only one type) <input checked="" type="checkbox"/> NEW appointment (NOT previously supported by this grant) <input type="checkbox"/> REAPPOINTMENT (Previously supported by this grant) <input type="checkbox"/> AMENDMENT of items checked: <input type="checkbox"/> 15 <input type="checkbox"/> 20		5. PRIOR NRSA SUPPORT (Individual or institutional) <input checked="" type="checkbox"/> NO <input type="checkbox"/> YES (If "Yes", see instructions)	

- Form PHS 2271
- Review SOA (1st page)
 - Line 1 - Award Number
 - Line 2 - Trainee/Scholar/Participant Name
 - Line 15 – Period of Appointment
- Period of Appointment
 - An appointment or reappointment period may begin any time during a particular budget period but may not begin before the budget period start date of the grant year.
 - Trainees are generally appointed for full-time 12-month continuous periods
 - An appointment or reappointment may not exceed 12 months without prior approval from NIH

10. Are you Hispanic (or Latino)? Mark (X) <input checked="" type="checkbox"/> Completed <input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> Intentionally Withheld	
11. What's your racial background? Mark (X) one or more <input checked="" type="checkbox"/> Completed <input type="checkbox"/> American Indian or Alaska Native <input type="checkbox"/> Native Hawaiian or other Pacific Islander <input type="checkbox"/> Asian <input type="checkbox"/> Black or African American <input type="checkbox"/> White <input type="checkbox"/> Intentionally Withheld	
12. Do you have a disability? <input checked="" type="checkbox"/> Completed <input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> Do not wish to provide If yes, which of the following categories describe your disability(ies): <input type="checkbox"/> Hearing <input type="checkbox"/> Mobility/Orthopedic Impairment <input type="checkbox"/> Visual <input type="checkbox"/> Other	
13. Are you from a disadvantaged background? (Applies to high school and undergraduate appointees only) <input type="checkbox"/> Completed <input checked="" type="checkbox"/> Not Applicable <input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> Do Not Wish to Provide	
14. FIELD OF RESEARCH TRAINING OR CAREER DEVELOPMENT (for this appointment) Enter a 3 digit code from instructions: 160	15. PERIOD OF APPOINTMENT (Month, day, year) From: 07/01/2019 To: 06/30/2020

Section I: Award Summary

Principal Investigator:		Fund Number:	
Sponsor:	NIH-NICHD National Institute of Child Health and Human Development [000067]	Sponsor Award Number:	5T32
Administering Unit:		Prime Sponsor:	N/A
Project Title:		Current Action:	Continuation
Current Budget Period:	5/1/2019 - 4/30/2020	Funds Awarded this Action:	\$207,386
Project Period:	5/1/2018 - 4/30/2023	Total Funds Awarded to Date:	\$412,116

Statement of Appointment (SOA)

- **Review SOA (2nd page)**
 - Line 20 – Indicates total amount appointee expects to receive from grant during appointment period.
- **Ruth L. Kirschstein National Research Service Award (NRSA) Stipends, Tuition/Fees and Other Budgetary Levels**
 - Established stipend levels for NRSA awards for undergraduate, predoctoral, and postdoctoral trainees and fellows
 - Amount NIH will provide for Tuition and Fees, Training Related Expenses, and Institutional Allowance.

17. NAME OF SPECIALTY BOARDS <i>(if applicable)</i>	
18. DEGREE(S) SOUGHT <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	If yes, indicate type of degree(s) PHD
Are you in a dual degree program (e.g., M.D./Ph.D.)? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	
19. EXPECTED COMPLETION DATE FOR DEGREE(S) <i>(mm/yyyy, if applicable)</i>	01/01/2022
20. SUPPORT FOR PERIOD OF APPOINTMENT	
Type	Total of this Grant <i>(Omit cents.)</i>
Stipend /Salary / Other Compensation	\$ 24816
TOTAL	\$ 24816

Stipend Levels

Stipend Levels of Pre and Post Doctorates – Fiscal Year 2019

- **Predoctoral Trainees and Fellows:**
 - One stipend level is used for all predoctoral candidates, regardless of the level of experience not change mid-year.

- **Postdoctoral Trainees and Fellows:**
 - Differs depending on the years of experience
 - Determined by PI/Department and approved by agency
 - Once the appropriate stipend level has been determined, the trainee must be paid at that level for the entire appointment period.

Career Level	Years of Experience	Stipend for FY 2019	Monthly Stipend
Predoctoral	All	\$24,816	\$2,068

Career Level	Years of Experience	Stipend for FY 2019	Monthly Stipend
Postdoctoral			
	0	\$50,004	\$ 4,167
	1	\$50,376	\$ 4,198
	2	\$50,760	\$ 4,230
	3	\$52,896	\$ 4,408
	4	\$54,756	\$ 4,563
	5	\$56,880	\$ 4,740
	6	\$59,100	\$ 4,925
	7 or More	\$61,308	\$ 5,109

Termination Notice (TN)

Termination Notice (TN) – Form PHS 416-7

Department of Health and Human Services Public Health Service Ruth L. Kirschstein National Research Service Award Termination Notice				1. NAME OF FELLOW OR APPOINTEE (Last, First, Middle) Bruin, Joe					
				2. GRANT NO. 5T32 <input type="text"/>					
3. NAME OF SPONSORING INSTITUTION UNIVERSITY OF CALIFORNIA LOS ANGELES				4. SOCIAL SECURITY NO. XXX-XX-XXXX		5. DEGREE(S) EARNED/COMPLETION DATE(S) BA(05/2015), BA(05/2015), PHD(01/2022)			
6. DATES OF SUPPORT UNDER THIS AWARD (Month, day, year): FROM: 07/01/2019 TO: 06/30/2020									
7. TOTAL KIRSCHSTEIN-NRSA STIPEND RECEIVED AND NUMBER OF MONTHS SUPPORTED UNDER THIS AWARD (See specific instructions for Amount of Stipend)									
YEAR OF SUPPORT	AMOUNT OF STIPEND	ARRA	NUMBER OF Months Days		YEAR OF SUPPORT	AMOUNT OF STIPEND	ARRA	NUMBER OF Months Days	
YEAR 2	24,816.00		12	0	TOTALS	24,816.00			

- Review each termination notice for:
 - Dates of Support Under Award (Box 6)
 - Year of Support, number of months/days under award, and stipend amount (Box 7)
- Will help identify if trainee should receive full amount of total stipend, or only partial amount depending on the number of months/days trainee worked.

Review of Closeout Packet

Conduct normal review of the closeout packet:

- **Key Worksheets/Tabs:**
 - Summary by Sub
 - Unallowable and Warning Object Code Lists
 - Expenses after End Date
 - Additional Adjustments / Journals
 - Closeout Certifications Signed by the PI
- **Key Worksheets for NIH Training Grants:**
 - Trainee Expense Worksheet: Summary and Detailed
 - Post Doc Benefits Worksheet: Summary and Detailed

Trainee Expense Worksheet

- **Trainee Expense Worksheet reflects information related to each trainee and their expenses:**
 - Appointment Date
 - Stipends
 - Tuition and Fees
 - Health Insurance
- **Populated by the information on the Trainee Expense Worksheet Detail.**
- **Identifies what amount of trainee related expenses must be treated as actual expenses as of the end of the budget period vs. encumbrances (liens) – expenses posted after the end date of the budget period.**
- **Provides a summary of adjustments relevant to the current budget period.**
- **Prepared by the department based on each trainee's appointment period and reviewed and approved by EFM to ensure proper allocation of trainee related expenses between Paid and Lien.**

Trainee Expense Worksheet

Original Version of Trainee Expense Worksheet

TRAINEE EXPENSE WORKSHEET									
GRANT NUMBER & YEAR									
Act/cc/fund: All-All-.....									
9/10/2020									
STIPENDS - Number of months -->									
				Total	Trainee 1	Trainee 2	Trainee3	Trainee 4	Trainee 5
Appt Period (line 15:PHS 2271 form)									
Stipend amt (line 20: PHS 2271 form)				0.00					
Sub	Paid/ Lien	Sub-Object Title	Grand Total	Trainee 1	Trainee 2	Trainee3	Trainee 4	Trainee 5	
05-Stipends	Lien	STUDENT AWARD - PAYMENT	35,156.00	8,272.00	8,272.00	8,272.00	2,068.00	8,272.00	
	Paid	STUDENT AWARD - PAYMENT	88,924.00	16,544.00	16,544.00	16,544.00	22,748.00	16,544.00	
05-Stipends Total			124,080.00	24,816.00	24,816.00	24,816.00	24,816.00	24,816.00	
07-Tuit.Fees.Hlth	Paid	STUDENT AWARD - FEE OFFSET	48,028.77	9,600.00	9,600.00	9,600.00	9,628.77	9,600.00	
07-Tuit.Fees.Hlth Total			48,028.77	9,600.00	9,600.00	9,600.00	9,628.77	9,600.00	

Trainee Expense Worksheet

	A	B	C	D	E	F	G	H	I	
1	TRAINEE EXPENSE WORKSHEET									
2	GRANT NUMBER & YEAR									
3	Act/cc/fund: All-All									
4	8/5/2020									
5					PRE-DOC	PRE-DOC	PRE-DOC	PRE-DOC	PRE-DOC	
6	STIPENDS - Number of months -->				12 mo	12 mo	12 mo	12 mo	12 mo	
7					Total	Trainee 1	Trainee 2	Trainee3	Trainee 4	Trainee 5
8	Appt Period (line 15:PHS 2271 form)				10/1/19-9/30/20	10/1/19-9/30/20	10/1/19-9/30/20	7/1/19-6/30/20	10/1/19-9/30/20	
9	Stipend amt (line 20: PHS 2271 form)				124,080.00	24,816.00	24,816.00	24,816.00	24,816.00	24,816.00

- **Fields that should be completed and reviewed by the Department:**
 - Name of the Trainee (Row 7)
 - Appointment Period (Row 8)
 - Enter corresponding appointment dates per trainee. (It should match the Statement of Appointment Form-Line 15)
 - Stipend Amount (Row 9)
 - Enter the total stipend amount for each trainee. (Should match the SOA - Line 20)
 - Stipends – Number of Months (Row 6): Enter the number of months of appointment for each trainee during the budget period.

Trainee Expense Worksheet

	A	B	C	D	E	F	G	H	I
	Sub	Paid/ Lien	Sub-Object Title	Grand Total	Trainee 1	Trainee 2	Trainee3	Trainee 4	Trainee 5
12	05-Stipends	Lien	STUDENT AWARD - PAYMENT	45,496.00	10,340.00	10,340.00	10,340.00	4,136.00	10,340.00
13		Paid	STUDENT AWARD - PAYMENT	78,584.00	14,476.00	14,476.00	14,476.00	20,680.00	14,476.00
14	05-Stipends Total			124,080.00	24,816.00	24,816.00	24,816.00	24,816.00	24,816.00
15	07-Tuit.Fees.Hlth	Paid	STUDENT AWARD - FEE OFFSET	48,028.77	9,600.00	9,600.00	9,600.00	9,628.77	9,600.00
16	07-Tuit.Fees.Hlth Total			48,028.77	9,600.00	9,600.00	9,600.00	9,628.77	9,600.00

- **Stipend amounts paid through the end of budget period and liens (Row 12 - 14)**
 - Verify amounts are properly recorded according to the total stipend amount reflected on the SOA. Trainee should receive one stipend payment per month.
- **Tuition & Fees and Health Insurance Paid through the end of the budget period (Starting Row 15)**
 - Verify with the Department when tuition & fees were paid for each trainee (if any).
 - Verify with the Department when health insurance was paid for each trainee (if any).
 - Post Docs are required to have health insurance, either their own insurance or covered by the award

Trainee Expense Worksheet

Paid vs. Lien

- **Paid**
 - Expenses which have posted to the GL within the current budget period
- **Lien**
 - Expenses posted or should have posted to the GL after the current budget period and are to be reported as a lien.
 - Trainee Expense Worksheet may need to be modified in order to reclassify expenses between Paid and Lien

Trainee Expense Worksheet

Auto Generated by Tool (Without User Edits)

- **Example**
 - Budget Period: 5/01/19 – 4/30/20
 - SOA: 10/01/20 – 9/30/20

Sub	Paid/Lien	Sub-Object Title	Grand Total	Bruin, Joe	Trainee 2	Trainee3	Trainee 4	Trainee 5
05-Stipends	Lien	STUDENT AWARD - PAYMENT	35,156.00	8,272.00	8,272.00	8,272.00	2,068.00	8,272.00
	Paid	STUDENT AWARD - PAYMENT	88,924.00	16,544.00	16,544.00	16,544.00	22,748.00	16,544.00
05-Stipends Total			124,080.00	24,816.00	24,816.00	24,816.00	24,816.00	24,816.00
07-Tuit.Fees.Hlth	Paid	STUDENT AWARD - FEE OFFSET	48,028.77	9,600.00	9,600.00	9,600.00	9,628.77	9,600.00
07-Tuit.Fees.Hlth Total			48,028.77	9,600.00	9,600.00	9,600.00	9,628.77	9,600.00

Sub	Trans Ref GL	Ledger Year Month	Project	Object	Account	CC	Fund	Sub-Object Title	Source Code	TE	Trans ID GL	Trans Doc Date	Trans. Eff. Date	Paid/Lien	Name	Expense
05	90XXXXXXXX	201909	6038D	7501	78XXXX	AB	12345	STUDENT AWARD - PAY	53		03SBSB	9/16/19	9/16/2019	Paid	BRUIN, JOE	2,068.00
05	90XXXXXXXX	201910	6038D	7501	78XXXX	AB	12345	STUDENT AWARD - PAY	53		04SBSB	10/18/19	10/18/2019	Paid	BRUIN, JOE	2,068.00
05	90XXXXXXXX	201911	6038D	7501	78XXXX	AB	12345	STUDENT AWARD - PAY	53		05SBSB	11/18/19	11/18/2019	Paid	BRUIN, JOE	2,068.00
05	90XXXXXXXX	202001	6038D	7501	78XXXX	AB	12345	STUDENT AWARD - PAY	53		07SBSB	1/2/20	1/2/2020	Paid	BRUIN, JOE	2,068.00
05	90XXXXXXXX	202001	6038D	7501	78XXXX	AB	12345	STUDENT AWARD - PAY	53		07SBSB	1/24/20	1/24/2020	Paid	BRUIN, JOE	2,068.00
05	90XXXXXXXX	202002	6038D	7501	78XXXX	AB	12345	STUDENT AWARD - PAY	53		08SBSB	2/19/20	2/19/2020	Paid	BRUIN, JOE	2,068.00
05	90XXXXXXXX	202003	6038D	7501	78XXXX	AB	12345	STUDENT AWARD - PAY	53		09SBSB	3/20/20	3/20/2020	Paid	BRUIN, JOE	2,068.00
05	90XXXXXXXX	202004	6038D	7501	78XXXX	AB	12345	STUDENT AWARD - PAY	53		10SBSB	4/23/20	4/23/2020	Paid	BRUIN, JOE	2,068.00
05	90XXXXXXXX	202005	6038D	7501	78XXXX	AB	12345	STUDENT AWARD - PAY	53		11SBSB	5/21/20	5/21/2020	Lien	BRUIN, JOE	2,068.00
05	90XXXXXXXX	202006	6038D	7501	78XXXX	AB	12345	STUDENT AWARD - PAY	53		12SBSB	6/12/20	6/12/2020	Lien	BRUIN, JOE	2,068.00
05	90XXXXXXXX	202007	6038D	7501	78XXXX	AB	12345	STUDENT AWARD - PAY	53		01SBSB	7/23/20	7/23/2020	Lien	BRUIN, JOE	2,068.00
05	90XXXXXXXX	202008	6038D	7501	78XXXX	AB	12345	STUDENT AWARD - PAY	53		02SBSB	8/20/20	8/20/2020	Lien	BRUIN, JOE	2,068.00

\$16,544

\$8,272

Trainee Expense Worksheet

Modified Worksheet: Manually Adjusted to Validate Paid vs. Lien

Sub	Paid/ Lien	Sub-Object Title	Grand Total	Bruin, Joe	Trainee 2	Trainee 3	Trainee 4	Trainee 5
05-Stipends	Lien	STUDENT AWARD - PAYMENT	45,496.00	10,340.00	10,340.00	10,340.00	4,136.00	10,340.00
	Paid	STUDENT AWARD - PAYMENT	78,584.00	14,476.00	14,476.00	14,476.00	20,680.00	14,476.00
05-Stipends Total			124,080.00	24,816.00	24,816.00	24,816.00	24,816.00	24,816.00
07-Tuit.Fees.Hlth	Paid	STUDENT AWARD - FEE OFFSET	48,028.77	9,600.00	9,600.00	9,600.00	9,628.77	9,600.00
07-Tuit.Fees.Hlth Total			48,028.77	9,600.00	9,600.00	9,600.00	9,628.77	9,600.00

- Example**

- Budget Period: 5/01/19 – 4/30/20
- SOA: 10/01/19 -9/30/20

- Paid: 7 Months (10/1/19 – 4/30/20) \$14, 476**

- Lien: 5 Months (5/01/20 – 9/30/20) \$10,340**

- Stipend payment posted April 2020, manually adjusted to lien

Sub	Trans Ref GL	Ledger Year Month	Project	Object	Account	CC	Fund	Sub-Object Title	Source Code	TE	Trans ID GL	Trans Doc Date	Trans. Eff. Date	Paid/Lien	Name	Expense	Number	Month
05	90XXXXXXXX	201909	6038D	7501	78XXXX	AB	12345	STUDENT AWARD - PAY	53		03SBSB	9/16/19	9/16/2019	Paid	BRUIN, JOE	2,068.00	1	Oct.
05	90XXXXXXXX	201910	6038D	7501	78XXXX	AB	12345	STUDENT AWARD - PAY	53		04SBSB	10/18/19	10/18/2019	Paid	BRUIN, JOE	2,068.00	2	Nov.
05	90XXXXXXXX	201911	6038D	7501	78XXXX	AB	12345	STUDENT AWARD - PAY	53		05SBSB	11/18/19	11/18/2019	Paid	BRUIN, JOE	2,068.00	3	Dec.
05	90XXXXXXXX	202001	6038D	7501	78XXXX	AB	12345	STUDENT AWARD - PAY	53		07SBSB	1/2/20	1/2/2020	Paid	BRUIN, JOE	2,068.00	4	Jan.
05	90XXXXXXXX	202001	6038D	7501	78XXXX	AB	12345	STUDENT AWARD - PAY	53		07SBSB	1/24/20	1/24/2020	Paid	BRUIN, JOE	2,068.00	5	Feb.
05	90XXXXXXXX	202002	6038D	7501	78XXXX	AB	12345	STUDENT AWARD - PAY	53		08SBSB	2/19/20	2/19/2020	Paid	BRUIN, JOE	2,068.00	6	March
05	90XXXXXXXX	202003	6038D	7501	78XXXX	AB	12345	STUDENT AWARD - PAY	53		09SBSB	3/20/20	3/20/2020	Paid	BRUIN, JOE	2,068.00	7	Apr.
05	90XXXXXXXX	202004	6038D	7501	78XXXX	AB	12345	STUDENT AWARD - PAY	53		10SBSB	4/23/20	4/23/2020	Lien	BRUIN, JOE	2,068.00	8	May
05	90XXXXXXXX	202005	6038D	7501	78XXXX	AB	12345	STUDENT AWARD - PAY	53		11SBSB	5/21/20	5/21/2020	Lien	BRUIN, JOE	2,068.00	9	June
05	90XXXXXXXX	202006	6038D	7501	78XXXX	AB	12345	STUDENT AWARD - PAY	53		12SBSB	6/12/20	6/12/2020	Lien	BRUIN, JOE	2,068.00	10	July
05	90XXXXXXXX	202007	6038D	7501	78XXXX	AB	12345	STUDENT AWARD - PAY	53		01SBSB	7/23/20	7/23/2020	Lien	BRUIN, JOE	2,068.00	11	Aug.
05	90XXXXXXXX	202008	6038D	7501	78XXXX	AB	12345	STUDENT AWARD - PAY	53		02SBSB	8/20/20	8/20/2020	Lien	BRUIN, JOE	2,068.00	12	Sept.

Trainee Expense Worksheet

- **Trainee Tuition and Fees**
 - Expense posted within budget period to be reported as Paid
 - Expense posted outside budget period to be reports as Lien

- **NIH Grants Policy Statement: 11.3.8.3 Trainee Tuition and Fees**
 - Tuition and fees are awarded as a lump sum that can be allocated (without the prior approval of the NIH awarding Institute or Center) based on recipient needs.

Example Budget Period: 5/01/19 – 4/30/20

Sub	Trans Ref GL	Ledger Year Month	Project	Object	Account	CC	Fund	Sub-Object Title	Source Code	TE	Trans ID GL	Trans Doc Date	Trans. Eff. Date	Paid/Lien	Name	Expense
07	90XXXXXXXX	201909	6039D	7505	78XXXX	AB	12345	STUDENT AWARD - FEE	53		03SBSB	9/16/19	9/16/2019	Paid	BRUIN, JOE	3,200.00
07	90XXXXXXXX	202001	6039D	7505	78XXXX	AB	12345	STUDENT AWARD - FEE	53		07SBSB	1/2/20	1/2/2020	Paid	BRUIN, JOE	3,200.00
07	90XXXXXXXX	202003	6039D	7505	78XXXX	AB	12345	STUDENT AWARD - FEE	53		09SBSB	3/20/20	3/20/2020	Paid	BRUIN, JOE	3,200.00

Unallowable Benefit Expenses on NRSA Grants

The Process for benefits processed in PPS (prior to CBR)

- Worksheet in the RAPID COP [PAYROLL: Training Grant– Allowable/Unallowable benefits]**

- The worksheet segregates allowable expenses and unallowable expenses based on object codes by person in two tables.
- Department fund manager reviews accuracy and submits it to EFM as a part of a closeout packet.
- Department works with the central Payroll office to transfer off unallowable expenses from the grant fund via financial journal entries.

Allowable Benefits				
Paid/Lien	Total	Joe Bruin	Josephine Bruin	Brown Bear
Paid	4,457.32			4,457.32
Lien	5,017.62	1,578.24	0.00	3,439.38
Total Allowables	9,474.94	1,578.24	0.00	7,896.70

NIH PSBP Unallowable Charges				
Paid + Lien	Total	Joe Bruin	Josephine Bruin	Brown Bear
Work Comp (8501)	1441.79	375.92	425.89	639.98
Life Ins. (8751)	52.25	9.15	0	43.1
Disability (8741)	166.6	29.4	0	137.2
Total Unallowables	1660.64	414.47	425.89	820.28

Grand Total	11,135.58	1,992.71	425.89	8,716.98
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Unallowable Benefit Expenses on NRSA Grants

PPS

- Post Doc Allowable and Unallowable Benefits Detail show the benefit expenses broken down by benefit category and then between allowable and unallowable expenses.

Fund	Account	CC	Sub	Employee Name	Employee ID	Project	Object	Led YM	Earned Date	Paid/Lien	DOS	Title Code	Time	H %	Total Benefits	Allowable Benefits	Health	Dental	Vision	Post Doc Broker Fee	Life Ins. (8751)	Work Comp (8501)	Disability (8741)
12345	40xxxx	AB	06	SMITH, JOHN	123456789		1070	201701	12/28/16	Lien	PDW	3253	0.0000	H	622.28	559.46	521.63	23.97	4.03	9.83	3.05	49.97	9.80
12345	40xxxx	AB	06	SMITH, JOHN	123456789		1070	201702	2/28/17	Lien	PDW	3253	0.0000	H	622.28	559.46	521.63	23.97	4.03	9.83	3.05	49.97	9.80
12345	40xxxx	AB	06	SMITH, JOHN	123456789		1070	201703	3/31/17	Lien	PDW	3253	0.0000	H	622.28	559.46	521.63	23.97	4.03	9.83	3.05	49.97	9.80
12345	40xxxx	AB	06	SMITH, JOHN	123456789		1070	201704	4/30/17	Lien	PDW	3253	0.0000	H	622.28	559.46	521.63	23.97	4.03	9.83	3.05	49.97	9.80
12345	40xxxx	AB	06	SMITH, JOHN	123456789		1070	201705	5/31/17	Lien	PDW	3253	0.0000	H	622.28	559.46	521.63	23.97	4.03	9.83	3.05	49.97	9.80
12345	40xxxx	AB	06	SMITH, JOHN	123456789		1070	201706	6/30/17	Lien	PDW	3253	0.0000	H	62.82	0.00	0.00	0.00	0.00	0.00	3.05	49.97	9.80
SUBTOTALS															3,174.22						18.30	299.82	58.80

Unallowable Benefit Expenses on NRSA Grants

Rate Announcement Released 12/10/2018

Dear Colleagues,

Composite Benefits Rates (CBR) for different employee groups are available on the [Corporate Financial Services](#) website.

Per the [NIH Grant Policy Statement](#) Section 11 Ruth L. Kirschstein National Research Service Awards, costs normally associated with employee benefits (such as FICA, workman's compensation, life insurance, union dues, and unemployment insurance) are unallowable.

Such unallowable benefit costs compose 15.12% of the Postdoctoral CBR assessed for FY18-19. The rate of unallowable benefit costs will be updated to 14.68% for FY19-20. Departments should work with the [Central Resource Unit](#) (CRU) to transfer off the unallowable benefits from grants via financial journal entries by providing CRU with a completed financial journal (see attached for format), Distribution of Payroll Expense (DOPE) report, and brief explanation. For questions regarding the process of removing benefit expenses, including what documentation is required to be submitted, please reach out to the CRU.

Additionally, new training grant worksheets in the RAPID Tool are in the process of being developed to facilitate segregation of allowable expenses and unallowable expenses based on the percentage above. The timing of the new version release will be communicated soon.

For any questions about NIH NRSA grant requirements, contact your EFM Accountant.

Cordially,
Yoon Lee
Director of Extramural Fund Management

Unallowable Benefit Expenses on NRSA Grants

Rate Announcement Released 6/25/2020

Dear Colleagues,

The previous email regarding Postdoctoral Unallowable Benefits on NRSA Grants was sent in error. Please disregard the message and see the corrected message [here](#).

Composite Benefits Rates (CBR) for different employee groups are available on the [Corporate Financial Services](#) website.

Per the [NIH Grant Policy Statement](#) Section 11 Ruth L. Kirschstein National Research Service Awards, costs normally associated with employee benefits (such as FICA, workman's compensation, life insurance, union dues, and unemployment insurance) are unallowable.

Such unallowable benefit costs compose 14.68% of the Postdoctoral CBR assessed for FY19-20. The rate of unallowable benefit costs will be updated to 12.57% for FY20-21. To transfer off the unallowable benefits from grants, departments need to submit the [Benefit Cost Transfer \(BCT\) request Excel form](#) directly to the EFM accountant for approval via email. Once approval is received, departments must submit EFM accountant's email approval to CRU along with the BCT form.

For questions regarding processing BCTs, including what documentation is required to be submitted, please see the following [CRU website](#).

For any questions about NIH NRSA grant requirements, contact your EFM Accountant.

Sincerely,

Monida Hean
Manager, Extramural Fund Management

Unallowable Benefit Expenses on NRSA Grants

UCPath-CBR

- **Calculating Unallowable Benefits**
 - -Total Benefits x FY Rate = Unallowable Benefits
 - FY 18-19: 15.12%
 - FY 19-20: 14.68%
 - FY 20-21: 12.57%

Example Calculation: -1,176.18 x 15.12% = -177.84

Employee Name	Employee ID	UCPath ID	Position Number	LYM	Earned Date	Account	CC	Fund	Project	Sub	Object	Earn Code	Title Code	Title Description	Hours Effort	H %	Pay Rate	Gross Earnings	Total Benefits	Total Pay	OTC	Line Description	FY 18-19
Bruin, Josephine	987654321	88888888	40050332	201809	09/30/2018	78xxxx	SD	12345		05	7770	FEN	3253	POSTDOC-FELLOW	0.0000	%	4,277.00	4,277.00	0.00	4,277.00			15.12%
Bruin, Josephine	987654321	88888888	40050332	201809		78xxxx	SD	12345		06	8850		3253	POSTDOC-FELLOW	0.0000	%	0.00	0.00	1,176.18	1,176.18		CBR Assessment - Expense	(177.84)
Bruin, Josephine	987654321	88888888	40050332	201810	10/31/2018	78xxxx	SD	12345		05	7770	FEN	3253	POSTDOC-FELLOW	0.0000	%	4,277.00	4,277.00	0.00	4,277.00			
Bruin, Josephine	987654321	88888888	40050332	201810		78xxxx	SD	12345		06	8850		3253	POSTDOC-FELLOW	0.0000	%	0.00	0.00	1,176.18	1,176.18		CBR Assessment - Expense	(177.84)
Bruin, Josephine	987654321	88888888	40050332	201811	11/30/2018	78xxxx	SD	12345		05	7770	FEN	3253	POSTDOC-FELLOW	0.0000	%	4,277.00	4,277.00	0.00	4,277.00			
Bruin, Josephine	987654321	88888888	40050332	201811		78xxxx	SD	12345		06	8850		3253	POSTDOC-FELLOW	0.0000	%	0.00	0.00	1,176.18	1,176.18		CBR Assessment - Expense	(177.84)
Bruin, Josephine	987654321	88888888	40050332	201812	12/31/2018	78xxxx	SD	12345		05	7770	FEN	3253	POSTDOC-FELLOW	0.0000	%	4,277.00	4,277.00	0.00	4,277.00			
Bruin, Josephine	987654321	88888888	40050332	201812		78xxxx	SD	12345		06	8850		3253	POSTDOC-FELLOW	0.0000	%	0.00	0.00	1,176.18	1,176.18		CBR Assessment - Expense	(177.84)
Bruin, Josephine	987654321	88888888	40050332	201901	01/31/2019	78xxxx	SD	12345		05	7770	FEN	3253	POSTDOC-FELLOW	0.0000	%	4,277.00	4,277.00	0.00	4,277.00			
Bruin, Josephine	987654321	88888888	40050332	201901		78xxxx	SD	12345		06	8850		3253	POSTDOC-FELLOW	0.0000	%	0.00	0.00	1,176.18	1,176.18		CBR Assessment - Expense	(177.84)
Bruin, Josephine	987654321	88888888	40050332	201902	02/28/2019	78xxxx	SD	12345		05	7770	FEN	3253	POSTDOC-FELLOW	0.0000	%	4,277.00	4,277.00	0.00	4,277.00			
Bruin, Josephine	987654321	88888888	40050332	201902		78xxxx	SD	12345		06	8850		3253	POSTDOC-FELLOW	0.0000	%	0.00	0.00	1,176.18	1,176.18		CBR Assessment - Expense	(177.84)
Bruin, Josephine	987654321	88888888	40050332	201903	03/31/2019	78xxxx	SD	12345		05	7770	FEN	3253	POSTDOC-FELLOW	0.0000	%	4,277.00	4,277.00	0.00	4,277.00			
Bruin, Josephine	987654321	88888888	40050332	201903		78xxxx	SD	12345		06	8850		3253	POSTDOC-FELLOW	0.0000	%	0.00	0.00	1,176.18	1,176.18		CBR Assessment - Expense	(177.84)
Bruin, Josephine	987654321	88888888	40050332	201904	04/30/2019	78xxxx	SD	12345		05	7770	FEN	3253	POSTDOC-FELLOW	0.0000	%	4,277.00	4,277.00	0.00	4,277.00			

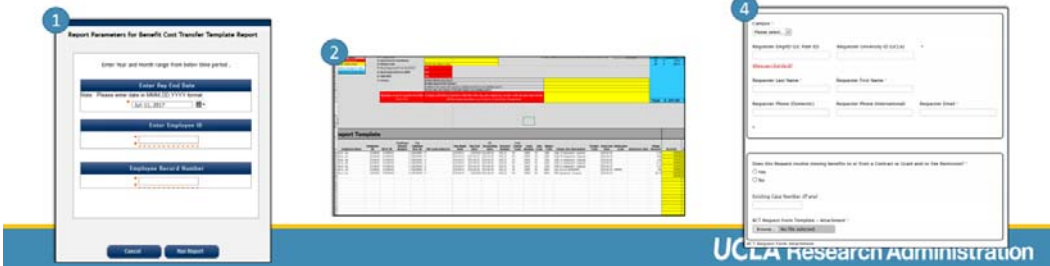
Unallowable Benefit Expenses in NRSA Grants

Benefit Cost Transfer Process

- To transfer off the unallowable benefits from grants, departments need to submit the Benefit Cost Transfer (BCT) request Excel form directly to the EFM accountant for approval via email. Once approval is received, departments must submit EFM accountant’s email approval to CRU along with the BCT form.
- Benefits Cost Transfer process presented at June 2020 RAF

New Benefit Cost Transfer (BCT) Process

- High level steps for new BCT request process:
 1. Department runs the new **Benefit Cost Template Report** in CDW which provides a breakdown of benefit expenses by individual employee and pay period
 2. Department downloads and complete the new **BCT Request Form Template** (Excel)
 3. Department obtains email approvals from EFM and/or Grad Division when applicable
 4. Department uploads the template and appropriate approvals to the BCT request page on CFS website (<https://uclacfs.tfaforms.net/189>)



Benefit Cost Transfer Process

BCT Process Overview

The Benefit Cost Transfer process is as follows:

1. Departments create a new Benefit Cost Transfer (BCT) request by completing [our request form](#).
 - a. If your UCLA single-sign-on (SSO) session has expired, this link will not automatically display the form. Open a new window for your Internet browser and complete the SSO login process to view the form.
 - b. You must download the latest BCT Request Form Template each time. Submitting older versions will likely result in processing issues and unnecessary delays.
2. Follow the instructions found on the request form.
 - a. Run the Benefit Cost Transfer Template Report in CDW.
 - b. Complete the Benefit Cost Transfer Excel template linked in the request form.
 - c. Gather the appropriate approvals from the following Central Offices:
 - i. EFM Accountant approval: if any benefit will be moved to or from a contract/grant fund
 - ii. Graduate Division approval: if any benefit transferred is a fee remission
3. **Submit your request by 6/29/2020** so that we can post the journals before the preliminary fiscal year-end close numbers are generated.
 - a. We will post BCT requests to the general ledger as financial journals.
 - b. Once the financial journal is posted, we will close your case and you will receive a confirmation email.
4. Review your general ledger to confirm that your request was posted correctly.
5. For any corrections:
 - a. If the correction is due to an error at the time you submitted your request, [complete the BCT Request form](#) and submit a new request.
 - b. If the correction is due to a processing error by CRU, you can reopen your existing case with us to notify us of the discrepancy.

Review of Expenditures

- **Conduct normal review of expenses for each account and identify any warning/unallowable object codes or exempt transactions.**
 - Unallowable Items:
 - Unallowable Benefits (for example, FICA, workers compensation, life insurance, union dues, and unemployment insurance)
 - Exempt Items: Tuition & Fees (Object Code 7505)
 - Allowable Items which may be reports as unliquidated obligations, unless noted otherwise in the NOA
 - Stipends (Object Code 7501)
 - Benefits (Various Object Codes 85XX or 87XX)
 - Tuition & Fees (Object Code 7505)
 - Indirect Costs (Associated with Stipends and Benefits)
 - PLEASE NOTE: Travel cannot be encumbered (unless approved by NIH)

Resources

- EFM Contacts: <https://efm.research.ucla.edu/efm-contact-us/>
- RAF: <https://ora.research.ucla.edu/raf/>
 - Composite Benefit Rates and Unallowable Benefit Expenses in NRSA Grants- Oct. 2018
 - Benefit Cost Transfer – June 2020
- CRU Benefit Cost Transfer Process: <https://www.centralresourceunit.ucla.edu/s/article/Benefit-Cost-Transfer-Process>
- NRSA Stipend Levels: <https://grants.nih.gov/grants/guide/notice-files/NOT-OD-20-070.html>
- Types of training grants: <https://researchtraining.nih.gov/programs/training-grants>
- NIH Grants Policy:
[https://grants.nih.gov/grants/policy/nihgps/HTML5/section_11/11.3.8 allowable and unallowable costs.htm#Trainee](https://grants.nih.gov/grants/policy/nihgps/HTML5/section_11/11.3.8_allowable_and_unallowable_costs.htm#Trainee)
- SOA Instructions: [Information and Instructions for Completing Statement of Appointment \(Form PHS 2271\)](#)

Any Questions?

Please reach out to your EFM Contact
[EFM Team Assignments](#)