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
• Closeout Documents
  ◦ Notice of Award
  ◦ 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.

**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.

**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.

**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.

[https://researchtraining.nih.gov/programs/training-grants](https://researchtraining.nih.gov/programs/training-grants)
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
  - 7XXXXXX – 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

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**SECTION I - AWARD DATA**

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<tr>
<td>Training related Expenses</td>
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- **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 |

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**SUMMARY TOTALS FOR ALL YEARS**

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<th>Total</th>
<th>Pre</th>
<th>Post</th>
<th>Short Term</th>
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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: 1595660643A1
- Document Number: THO091056A
- PMS Account Type: P (Subaccount)
- Fiscal Year: 2019

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UCLA Research Administration
Extramural Fund Management
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 Year 2 = $30K

**Year 1**
- Authorized amount = $100K
- Expenses for Year 1 = $70K
- Balance at the end of Year 1 = $30K

**Year 2**
- Authorized amount = $100K
- Plus $30K Carryforward
- Total authorized = $130K

Total budget authorized for 2 years = $200K
NIH Offset

Offset from Year 1 to Year 2 = $30K

**Year 1**
- Authorized amount = $100K
- Expenses for Year 1 = $70K
- Balance at the end of Year 1 = $30K

**Year 2**
- Authorized amount = $100K
- $70K ($100k-$30k) + $30K Approved as Offset
- Total authorized = $100K

Total budget authorized for 2 years = $170K
Statement of Appointment (SOA)

- 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
• 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.
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.

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<th>Years of Experience</th>
<th>Stipend for FY 2019</th>
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Termination Notice (TN)

**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

### Trainee Expense Worksheet

**Grant Number & Year**

Act/cc/fund: All-All...  
9/10/2020

**Stipends - Number of months →**

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<th>Trainee 3</th>
<th>Trainee 4</th>
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**Trainee Expense Worksheet**

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<td>24,816.00</td>
<td>24,816.00</td>
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- **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

- **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

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<td>$2,088</td>
</tr>
<tr>
<td>05</td>
<td>6GX0000000</td>
<td>202006 6038D</td>
<td>7501</td>
<td>78000</td>
<td>12345</td>
<td></td>
<td>STUDENT AWARD - PAY</td>
<td>12505B</td>
<td>12505B</td>
<td>6/12/20</td>
<td>6/12/20</td>
<td>Paid</td>
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<td>$2,088</td>
</tr>
<tr>
<td>05</td>
<td>6GX0000000</td>
<td>202007 6038D</td>
<td>7501</td>
<td>78000</td>
<td>12345</td>
<td></td>
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<td>01505B</td>
<td>7/23/20</td>
<td>7/23/20</td>
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<td>BRUIN, JOE</td>
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<tr>
<td>05</td>
<td>6GX0000000</td>
<td>202008 6038D</td>
<td>7501</td>
<td>78000</td>
<td>12345</td>
<td></td>
<td>STUDENT AWARD - PAY</td>
<td>02505B</td>
<td>02505B</td>
<td>8/20/20</td>
<td>8/20/20</td>
<td>Lien</td>
<td>BRUIN, JOE</td>
<td>$2,088</td>
</tr>
</tbody>
</table>

$16,544

$8,272
Trainee Expense Worksheet

Modified Worksheet: Manually Adjusted to Validate Paid vs. Lien

<table>
<thead>
<tr>
<th>Sub</th>
<th>Paid/ Lien</th>
<th>Sub-Object Title</th>
<th>Grand Total</th>
<th>Bruin, Joe</th>
<th>Trainee 2</th>
<th>Trainee 3</th>
<th>Trainee 4</th>
<th>Trainee 5</th>
</tr>
</thead>
<tbody>
<tr>
<td>05</td>
<td>Stipends</td>
<td>Lien</td>
<td>45,496.00</td>
<td>10,340.00</td>
<td>10,340.00</td>
<td>10,340.00</td>
<td>4,136.00</td>
<td>10,340.00</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Paid</td>
<td>78,584.00</td>
<td>14,476.00</td>
<td>14,476.00</td>
<td>14,476.00</td>
<td>20,680.00</td>
<td>14,476.00</td>
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<tr>
<td></td>
<td></td>
<td>Total</td>
<td>124,080.00</td>
<td>24,816.00</td>
<td>24,816.00</td>
<td>24,816.00</td>
<td>24,816.00</td>
<td>24,816.00</td>
</tr>
<tr>
<td>07</td>
<td>Tuition/Fees/Lih</td>
<td>Paid</td>
<td>STUDENT AWARD - FEE OFFSET</td>
<td>48,028.77</td>
<td>9,600.00</td>
<td>9,600.00</td>
<td>9,600.00</td>
<td>9,628.77</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Total</td>
<td>48,028.77</td>
<td>9,600.00</td>
<td>9,600.00</td>
<td>9,600.00</td>
<td>9,628.77</td>
<td>9,600.00</td>
</tr>
</tbody>
</table>

- 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
Trainee Expense Worksheet

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

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

https://grants.nih.gov/grants/policy/nihgps/HTML5/section_11/11.3.8_allowable_and_unallowable_costs.htm#Trainee
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.

<table>
<thead>
<tr>
<th>Allowable Benefits</th>
<th>Total</th>
<th>Joe Bruin</th>
<th>Josephine Bruin</th>
<th>Brown Bear</th>
</tr>
</thead>
<tbody>
<tr>
<td>Paid</td>
<td>4,457.32</td>
<td>4,457.32</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lien</td>
<td>5,017.62</td>
<td>1,578.24</td>
<td>0.00</td>
<td>3,439.38</td>
</tr>
<tr>
<td>Total Allowables</td>
<td>9,474.94</td>
<td>1,578.24</td>
<td>0.00</td>
<td>7,896.70</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>NIH PSBP Unallowable Charges</th>
<th>Total</th>
<th>Joe Bruin</th>
<th>Josephine Bruin</th>
<th>Brown Bear</th>
</tr>
</thead>
<tbody>
<tr>
<td>Work Comp (8501)</td>
<td>1441.79</td>
<td>375.92</td>
<td>425.89</td>
<td>639.98</td>
</tr>
<tr>
<td>Life Ins. (8751)</td>
<td>52.25</td>
<td>9.15</td>
<td>0</td>
<td>43.1</td>
</tr>
<tr>
<td>Disability (8741)</td>
<td>166.6</td>
<td>29.4</td>
<td>0</td>
<td>137.2</td>
</tr>
<tr>
<td>Total Unallowables</td>
<td>1660.64</td>
<td>414.47</td>
<td>425.89</td>
<td>820.28</td>
</tr>
</tbody>
</table>

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

- 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 | Fed/Lien | DOS | Tile Code | Time | %  | Total Benefits | Allowable | Health | Dental | Vision | Post Doc | Life Ins. | Work Comp | Disability |
|-------|---------|----|-----|---------------|-------------|---------|--------|--------|----------|------------|---------|-----|-----------|------|---|-------------|-----------|--------|--------|--------|--------|----------|----------|-----------|------------|
| 12345 | 40xxxx  | AB | 06  | SMITH, JOHN   | 123456789   | 1070    |        | 201701 | 12/28/16 | Lien       | PDW 3253 | 0.000 | H       | 622.28 | 559.46 | 521.83 | 23.97 | 4.02 | 9.83    | 3.05 | 49.97 | 9.80 |
| 12345 | 40xxxx  | AB | 06  | SMITH, JOHN   | 123456789   | 1070    |        | 201702 | 2/26/17  | Lien       | PDW 3253 | 0.000 | H       | 622.28 | 559.46 | 521.83 | 23.97 | 4.02 | 9.83    | 3.05 | 49.97 | 9.80 |
| 12345 | 40xxxx  | AB | 06  | SMITH, JOHN   | 123456789   | 1070    |        | 201703 | 3/31/17  | Lien       | PDW 3253 | 0.000 | H       | 622.28 | 559.46 | 521.83 | 23.97 | 4.02 | 9.83    | 3.05 | 49.97 | 9.80 |
| 12345 | 40xxxx  | AB | 06  | SMITH, JOHN   | 123456789   | 1070    |        | 201704 | 4/30/17  | Lien       | PDW 3253 | 0.000 | H       | 622.28 | 559.46 | 521.83 | 23.97 | 4.02 | 9.83    | 3.05 | 49.97 | 9.80 |
| 12345 | 40xxxx  | AB | 06  | SMITH, JOHN   | 123456789   | 1070    |        | 201705 | 5/31/17  | Lien       | PDW 3253 | 0.000 | H       | 622.28 | 559.46 | 521.83 | 23.97 | 4.02 | 9.83    | 3.05 | 49.97 | 9.80 |
| 12345 | 40xxxx  | AB | 06  | SMITH, JOHN   | 123456789   | 1070    |        | 201706 | 6/30/17  | Lien       | PDW 3253 | 0.000 | H       | 622.28 | 559.46 | 521.83 | 23.97 | 4.02 | 9.83    | 3.05 | 49.97 | 9.80 |
| SUBTOTALS |     |    |    |               |             |         |        |        |          |           |         |       |          |      | 3,174.22 |      |          |        |          | 18.30 | 299.02 | 58.86 |
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
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

**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:** $-1,176.18 \times 15.12\% = -177.84$

<table>
<thead>
<tr>
<th>Employee Name</th>
<th>Employee ID</th>
<th>Position Number</th>
<th>LYM</th>
<th>Earned Date</th>
<th>Account</th>
<th>CC</th>
<th>Fund</th>
<th>Project</th>
<th>Sub</th>
<th>Object</th>
<th>Emp Code</th>
<th>TRN Code</th>
<th>TRN Description</th>
<th>Effort</th>
<th>H</th>
<th>PayRate</th>
<th>Gross Earnings</th>
<th>Total Benefits</th>
<th>Total Pay</th>
<th>OTB</th>
<th>Line Description</th>
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<tr>
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<td>06/01/2019</td>
<td>789xxx</td>
<td>SD</td>
<td>12345</td>
<td>06</td>
<td>7770</td>
<td>FEN</td>
<td>253</td>
<td>POSTDOC-FELLOW</td>
<td>0.0000</td>
<td>15.12%</td>
<td>15.12%</td>
<td>-177.84</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Jane Smith</td>
<td>54321</td>
<td>6000000000</td>
<td>2019</td>
<td>06/01/2019</td>
<td>789xxx</td>
<td>SD</td>
<td>12345</td>
<td>06</td>
<td>7770</td>
<td>FEN</td>
<td>253</td>
<td>POSTDOC-FELLOW</td>
<td>0.0000</td>
<td>14.68%</td>
<td>14.68%</td>
<td>-227.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mary Lee</td>
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<td>6000000000</td>
<td>2019</td>
<td>06/01/2019</td>
<td>789xxx</td>
<td>SD</td>
<td>12345</td>
<td>06</td>
<td>7770</td>
<td>FEN</td>
<td>253</td>
<td>POSTDOC-FELLOW</td>
<td>0.0000</td>
<td>12.57%</td>
<td>12.57%</td>
<td>-177.84</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
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

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 completes 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://uclacsir.ucla.edu/gf/documents/189]

[Image of the benefit cost transfer process]

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.

https://www.centralresourceunit.ucla.edu/s/article/Benefit-Cost-Transfer-Process
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 reported 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/](https://efm.research.ucla.edu/efm-contact-us/)
- **RAF:** [https://ora.research.ucla.edu/raf/](https://ora.research.ucla.edu/raf/)
  - Composite Benefit Rates and Unallowable Benefit Expenses in NRSA Grants- Oct. 2018
  - Benefit Cost Transfer – June 2020
- **Types of training grants:** [https://researchtraining.nih.gov/programs/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)](https://grants.nih.gov/grants/policy/nihgps/HTML5/section_11/11.3.8_allowable_and_unallowable_costs.htm#Trainee)
Any Questions?

Please reach out to your EFM Contact

EFM Team Assignments