

## SPA'S TOP 10 LIST

### NIH Training Grants

1. Submit all Statement of Appointments, Payback, and termination forms to NIH via X-train in eRA Commons.
2. Ensure all open encumbrances are cleared within 60 days of the expiration of the grant. Training grants are generally excluded from expanded authorities and carry over of stipends, tuition and health allowance that are directly related to a trainee are the only categories allowed.
3. Verify the statement of appointment time frame and the salary sourcing period to ensure accurate reporting of the costs. NIH will not process any type of revision against the FFR making a change to the Unliquidated Obligations of the report. Therefore, please ensure all trainees are appointed correctly before the end of the grant period and all applicable stipend, benefit and tuition payments have been posted to the grant accordingly. Please avoid appointing a trainee in the middle and end of the month of the budget cycle. We have found this to cause numerous sourcing issues.
4. Upon acceptance of the FFR by NIH, no further charges should be posted or adjusted on the training grants as NIH does not allow revisions to the unliquidated obligations on the FFR's. If the expenditures need adjustments, contact SPA before completing any PCT's or journals to the expired fund.
5. Re-budgeting of Trainee Related Expenses and Trainee Travel do NOT require NIH prior approval. Funds may be re-budgeted within these categories and also into stipends and tuition/fees.
6. Re-budgeting of Trainee Costs which include Stipends and Tuition/Fees may not be re-budgeted out of this category. These costs may not be used for other purposes except under unusual circumstances and then only with NIH prior approval. Unless otherwise restricted, re-budgeting into stipend and tuition/fees or within the stipend and tuition/fees category is allowable without NIH prior approval.
7. To ensure better compliance with re-budgeting, it is advised to group budgets 26 and 42 in AIS as one group and make sure to group budget 27 in another group or leave it un-grouped. Re-budgeting of 26 and 42 dollars into 27 is not allowable.
8. All trainee travel should be coded as 3606.
9. If budget object code 86 appears on the fund, these dollars are related to prior year cumulative unexpended balances that were not related to a specific trainee and are unavailable without written prior approval from the agency. The balance in the fund must be equal to or greater than the balance in budget 86. If there are trainees that are continuing to the next budget year, the carry forward amounts for the stipends, benefits, and tuition must also be available in the free balance. Therefore, you must have the available funds to cover the budget 86 balance as well as the funds to cover any trainees that are continuing on.
10. Carry over funds are calculated by using the statement of appointment, termination and payroll reports. If you are requesting carry forward of the unavailable budget, please ensure that the dollars agree to the balance in budget 86 and do not request carry forward of current year FFR amounts until you have received a copy of the accepted FFR from SPA.

# FEDERAL FINANCIAL REPORT

(Follow form instructions)

1. Federal Agency and Organizational Element To Which Report is Submitted  US NIH		2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment)  ██████████ AGENCY #				Page  1	Of  1 pages	
3. Recipient Organization (Name and complete address including Zip code) Washington University in St. Louis Sponsored Projects Accounting, CB #1034 700 Rosedale Avenue, Saint Louis, MO 63112-1408								
4a. DUNS Number  068552207	4b. EIN  1-43-065-3611-A1	5. Recipient Account Number or Identifying Number  ██████████ FUND #			6. Report Type <input type="checkbox"/> Quarterly <input type="checkbox"/> Semi-Annual <input type="checkbox"/> Annual <input checked="" type="checkbox"/> Final	7. Basis of Accounting <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual		
8. Project/Grant Period From: (Month, Day, Year) 05/01/1999		To: (Month, Day, Year) 04/30/2020		9. Reporting Period End Date (Month, Day, Year) 04/30/2016				
10. Transactions						Cumulative		
<i>(Use lines a-c for single or multiple grant reporting)</i>								
Federal Cash (To report multiple grants, also use FFR Attachment):								
a. Cash Receipts						0.00		
b. Cash Disbursements						0.00		
c. Cash on Hand (line a minus b)						0.00		
<i>(Use lines d-o for single grant reporting)</i>								
Federal Expenditures and Unobligated Balance:								
d. Total Federal funds authorized						145,692.75		
e. Federal share of expenditures						60,614.00		
f. Federal share of unliquidated obligations						65,127.73		
g. Total Federal share (sum of lines e and f)						125,741.73		
h. Unobligated balance of Federal funds (line d minus g)						19,951.02		
Recipient Share:								
i. Total recipient share required						0.00		
j. Recipient share of expenditures						0.00		
k. Remaining recipient share to be provided (line i minus j)						0.00		
Program Income:								
l. Total Federal program income earned						0.00		
m. Program income expended in accordance with the deduction alternative						0.00		
n. Program income expended in accordance with the addition alternative						0.00		
o. Unexpended program income (line l minus line m or line n)						0.00		
11. Indirect Expense		a. Type Predetermined	b. Rate .08000	c. Period From 05/01/2015	Period To 04/30/2016	d. Base 56,124.09	e. Amount Charged 4,489.91	f. Federal Share 4,489.91
					g. Totals	56,124.09	4,489.91	4,489.91
12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation: CONT#								
13. Certification: By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditure, disbursements and cash receipts are for the purposes and intent set forth in the award documents. I am aware that any false, fictitious, or fraudulent information may subject me to criminal, civil, or administrative penalties. (U.S. Code, Title 18, Section 1001)								
a. Typed or Printed Name and Title of Authorized Certifying Official  Krystina Gross MANAGER, SPONSORED PROJECTS ACCOUNTING						c. Telephone (Area code, number and extension) 314/935-5793		
						d. Email address kgross@wustl.edu		
b. Signature of Authorized Certifying Official  <i>Krystina Gross</i>						e. Date Report Submitted (Month, Day, Year) 07/18/2016		
14. Agency use only:								

Standard Form 425 - Revised 6/28/2010  
OMB Approval Number: 0348-0061  
Expiration Date: 10/31/2011

**Paperwork Burden Statement**  
According to the Paperwork Reduction Act, as amended, no persons are required to a collection of information unless it displays a valid OMB Control Number. The valid OMB control number for this information collection is 0348-0061. Public reporting burden for this collection of information is estimated to average 1.5 hours per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing the burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0061), Washington, DC 20503.

\*Original Report\*

TRAINEE REPORT

Trainee	Term	Y/N	BU	Carryover	Manual 27 adjustment	BUDGET PERIOD: 05/01/2015-04/30/2016	New Amount	Sub Total	Actuals Amount Paid	Total	26	27	Carry Forward Amount
TRAINEE #1		N	26	\$ -			\$ 52,116.00	\$ 52,116.00	\$ 43,429.80	\$ 8,686.20	\$ 8,686.20		42
7/1/15-6/30/16			27	\$ -	\$ 5,212.56		\$ -	\$ 5,212.56	\$ 4,343.80	\$ 868.76			868.76
TRAINEE ID #			42	\$ -			\$ -	\$ -	\$ -	\$ -			
TRAINEE #2		N	26	\$ -			\$ 50,112.00	\$ 50,112.00	\$ 4,176.01	\$ 45,935.99	\$ 45,935.99		
4/1/16-3/31/17			27	\$ -	\$ 5,250.00		\$ -	\$ 5,250.00	\$ 437.50	\$ 4,812.50			4,812.50
TRAINEE ID #			42	\$ -			\$ -	\$ -	\$ -	\$ -			
Totals BU 26				\$ -			\$ -	\$ -	\$ -	\$ -			
Totals BU 27				\$ -			\$ 102,228.00	\$ 102,228.00	\$ 47,605.81	\$ 54,622.19	\$ 54,622.19		5,681.26
Totals BU 42				\$ -			\$ -	\$ -	\$ 4,781.30	\$ 4,369.78	\$ 4,369.78		454.50
				\$ -			\$ -	\$ -	\$ -	\$ -	\$ 58,991.97		6,135.76
									Sub Total				
									Overhead				
									Carry Forward Amounts				

### 11.3.8.3 Trainee 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 IC 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.

Tuition and fees are awarded as a lump sum that can be allocated (without the prior approval of the NIH awarding IC) based on recipient needs.

### 11.3.8.4 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 predetermined amount per predoctoral and postdoctoral trainee approved for support. Levels are published in the *NIH Guide for Grants and Contracts*. Interested applicants should consult the program announcement regarding the specific level for programs such as the short-term training program, the MARC U\*STAR program, or the COR program. Many of the costs allowable under Training-Related Expenses may cover global costs for an institutional training program where the Kirschstein-NRSA support covers only some of the participating trainees. For these types of global costs, institutions should allocate the appropriate portion of such costs to the training grant. Institutions are reminded that this budget category is a finite amount of money available to cover a variety of allowable costs. Institutions should be particularly mindful to apply core cost principles of allocation and consistent treatment.

**Health Insurance.** 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. Historically health insurance was awarded as part of the tuition and fees category. This is no longer the policy. For any training grant that competed and was awarded in FY2006 and beyond, health insurance is awarded as part of the Training Related Expenses category.

**Medical Liability and Other Special Insurance.** Medical liability (malpractice) insurance or other special insurance is an allowable cost to NRSA grants only if nature of the research training requires such special insurance. For instance, medical liability would be allowable if the research training experience involves direct contact with patients or human subjects. In all cases, for the cost to be charged to the NRSA grant, it must be consistently required for all in a similar training status, regardless of the source of support. Special insurances that are routinely offered as optional employee benefits (such as disability insurance, life insurance, or workman's compensation insurance), are not normally allowable charges (see separate section on Employee Benefits) unless the nature of the research training requires such special insurance.

**Staff Salaries.** Institutions are reminded that applicable cost principles apply. Training programs may qualify as a "major project" where administrative salaries are allowable as a training-related expense.

### 11.3.13.5 Federal Financial Report (FFR)

An annual FFR is required for all Kirschstein-NRSA institutional research training grant awards no later than 120 days after the end of the calendar quarter in which the budget period ended. This report will document the financial status of the grant according to the official accounting records of the recipient organization. Trainee stipends and tuition are obligated for the full 12-month appointment from the budget period in which the appointment is initiated. Portions of stipends, tuition, and applicable F&A that extend beyond the budget period are reported as unliquidated obligations. The same principal may apply to trainee health insurance when an institution cannot truly obligate the full amount of health insurance at the start of the appointment.

If the 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

### 11.3.8.1 Pre-Award Costs

While some pre-award costs are allowable to a training grant, recipients should note that stipends and tuition and fees may not be charged to a grant until a trainee has been officially appointed and the appropriate paperwork submitted to the NIH. Therefore, these costs may not be charged as pre-award to an institutional training grant. There are rare occasions when costs associated with training related expenses and/or trainee travel may be allowable as pre-award costs. Recipient institutions should consult with the NIH awarding IC when considering a pre-award cost.

### 11.3.8.2 Stipends

Trainees generally are supported for 12-month 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. Stipends must be paid in accordance with established stipend levels. 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 prorated.

Stipend levels are updated almost every fiscal year. When increases are approved, they are published in *NIH Guide for Grants and Contracts*. Current levels also are posted at <http://grants.nih.gov/training/nrsa.htm>.

Stipend levels are as follows:

- **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.
- **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.

**Speaker Fees.** When speakers are part of program required for NSRA-supported trainees, a portion of such a cost could be charged as Training-related expenses.

**Meals.** As stated in IIA, the cost of meals may be allowable if they are provided in conjunction with a meeting considered an ancillary activity to the training grant. A portion of such a cost could be charged as Training-related expenses. See Cost Considerations-The Cost Principles in IIA for specific guidance on the need institutional policies on consistent treatment and reasonableness.

**Extraordinary Costs.** Under exceptional circumstances, which can include accommodating the disabilities of a trainee, it is possible to request organizational costs above the standard level. Requests for additional costs must be explained in detail and justified in the application. Consultation with NIH program staff in advance of such requests is strongly advised.

#### 11.3.8.5 Trainee Travel Costs

If requested by the recipient, the NIH awarding IC 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. Funds may not be expended to cover the costs of travel between the trainee's place of residence and the training institution, except that the recipient organization may authorize a one-way travel allowance in an individual case of extreme hardship.

In addition, support for travel to a research training experience away from the recipient organization may be permitted. Research training experiences away from the parent organization must be justified on the basis of the type of opportunities for training available, the opportunities offered that are different from those at the parent organization, and the relationship of the proposed experience to the trainee's career stage and career goals. This type of research training requires prior approval of the NIH awarding IC. Letters requesting such training may be submitted to the NIH awarding IC at any time during the appointment period.

### 11.3.9 Rebudgeting of Funds

Funds may be rebudgeted only as follows:

- ***Trainee-Related Expenses.*** Rebudgeting of funds awarded in a lump sum for trainee-related expenses does not require NIH awarding IC 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 IC. Unless otherwise restricted, rebudgeting into or within the stipends and tuition/fees is allowable without prior approval of the NIH awarding IC.
- ***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 IC.

# AI System

Favorites Main Menu FIS Account Inquiry Budget Summary

Budget Search Budget Summary Award/Original Budget Balance W/O Pending Curr Open Encumb Curr Pending Trans

**L C Dept Fund Code Fund Fund End Date Principal Investigator FY As of Month**  
 2 2 [REDACTED] NIX [REDACTED] 08/31/2015 [REDACTED] 2017 July  
 Function: Research (Organized)

Typical Budget  
 Codes on  
 Training  
 Grants

Budget Summary		View Account Profile					Transaction List	
Trans	SC	DEPT	FUND	AMOUNT	ENCUMB	ACTUAL	BALANCE	
Trans 83		OVERHEAD		5,606.86	0.00	0.00	5,606.86	
		Total Ungrouped:		5,606.86	0.00	0.00	5,606.86	
		Group: 1						
Trans 26		STIPEND-FELLOWS/TRAINEES		55,296.00	0.00	0.00	55,296.00	
		GRAD TUITION/SCHOLAR-FELL		11,950.00	0.00	0.00	11,950.00	
		Total for Group: 1		67,246.00	0.00	0.00	67,246.00	
		Group: 2						
Trans 27		HEALTH ALLOWANCE		6,358.65	0.00	0.00	6,358.65	
Trans 32		RECHARGE CENTER ACTIVITY ONLY		0.00	0.00	0.00	0.00	
Trans 34		CONSUMABLE SUPPLIES		6,992.60	0.00	0.00	6,992.60	
Trans 35		OTHER EXPENSES		50.00	0.00	0.00	50.00	
Trans 36	06	TRAINEE TRAVEL		1,388.75	0.00	0.00	1,388.75	
		Total for Group: 2		14,790.00	0.00	0.00	14,790.00	
		Total for Account:		87,642.86	0.00	0.00	87,642.86	
		Total Direct:		82,036.00	0.00	0.00	82,036.00	
		Total Indirect:		5,606.86	0.00	0.00	5,606.86	

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