POST AWARD:
Managing Institutional
Training Grants

A NIH institutional training grant (aka: NRSA T32) can be one of the more challenging awards to administer successfully. Expenses for the training program as well as the individual trainees need to be monitored and compared to the available budget on a monthly basis. Managing a single budget year of funding is challenging enough, but on a T32, it is possible to have funds in play from two separate budget years at the same time. Since carry over is not automatic, any unspent funds are restricted at the end of the budget year so any mismanagement can be costly. Let's examine some good practices and tips on how to stay on top of the award and maximize use of the available budget.

Travel and Training Related Expenses
Just like other NIH awards, a T32 has a budget period and a project period. Since it is possible to appoint a trainee to the award at any time during the budget year, it is quite possible to have trainee's appointment cross budget years. At the end of the budget year, any unspent training related expenses (TRE), and travel funds are lost. The NIH generally does not allow us to report any unliquidated obligations in these categories either. For example, any items ordered and delivered within the budget year, but not yet paid for can listed as an unliquidated obligation. Paid airfare and registration for a meeting within the trainee's appointment year, but which will occur after the budget year end cannot be. In this example, these travel expenses would go against the following year's budget. Recently there has been a change in how we report Post Doc health benefits. Since the trainee signs a contract for one year, future payments can now be claimed as unliquidated obligations, and that funding spent in the next year to cover the expenses when they do hit.

Computers and tablets may be purchased for use by a trainee. However they must remain property of the training program. Once the trainee no longer has a spot on the grant, these items must be returned to the PI. When purchasing computers be sure to review the NU policy and guidance. Books are allowable as long as they are not available through our outstanding academic library. Books too must remain property of the training program and not the trainee, and must also be returned to the PI at the end of the appointment.

Many programs give seminars and invite external speakers to present. It is acceptable to pay them a small speaker's fee and to reimburse any hotel and airfare expenses associated with the visit. Expenses for those who are not involved with the program directly are not allowed. We continue to hear that meal expenses may be more highly scrutinized in the near future so they must be documented completely at the time the reimbursements are requested. Serving refreshments at meetings and seminars is not allowed.

Appointments and Terminations
It is important to enter the appointment into xTrain as soon as possible, and ideally, before the start date occurs. In fact, the NIH specifies that no stipend payments should be made before an appointment form is accepted in xTrain. We know that is not always possible because of retroactive appointments. But it is important to assure that the corresponding payroll work is done at the same time. If you are doing a retroactive appointment, make sure that you not only setup the FASIS position going forward, but that you do any journals required to move the new trainee's stipend to the training grant for those earlier months! Retroactive payroll adjustments are difficult and not always possible because of different tax and work rules which may apply. Finding that out two years later when you are trying to process a termination notice is not a good thing. Graduate assistants function as employees with an expectation of some work. They receive a salary on 60076, taxes are withheld, and certify effort reports. Trainees have no specific work expectations. They receive a stipend on 78050, taxes are not withheld, and generally don't have to file effort reports. So transfers between these two types of pay are usually not possible retroactively. A trainee may be given a supplement from a non-sponsored award on 78050 and in rare cases additionally compensated on 60076 (for short periods of time and for unrelated work).   So be sure to do your FASIS entries when you do your xTrain entries.

Another stipend-related issue to look out for is when the NIH increases the NRSA stipend amounts around January of each year. Depending upon the appointment and NGA dates, these increases may retroactively apply to your current year trainees. So you should review these dates and decide. Remember that the GCFAs do not see appointment forms, so we are not aware of any stipend over/under payments until we review the termination notice. Lastly, it is not allowable to knowingly make a short term appointment of less than one year unless you have an approved short-term spot budgeted.

When it is time to terminate a trainee you should review their stipend payments against the appointment forms and address any issues before you initiate the process on xTrain. If there are any

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overpayments, we can handle that easily through a credit to budget code 78630 "Other Expenses" using funds from any non-sponsored account.

If there was supplemental pay, then you also have the option of doing a HR journal to change the percentage of grant and supplemental pay. Without supplemental pay, any underpayment must be handled through payroll processes. ASRSP will not sign off on any termination notice where the stated stipend payments do not match FASIS records. Either the trainee or PI may initiate the process. The process usually goes from PI to trainee (to enter training description), then to the University business official for certification (of dates and stipend amounts), and finally to NIH for their review and   acceptance.

Tracking Expenses
One of the most challenging things about managing a T32 is tracking expenses by trainee, and if necessary by budget year. NU Financials provides some tools that are being used to aid this effort. The use of the Chartfield1 option in our standard chartstring is being used by some departments. An alphanumeric code can be used to identify trainees. However this field is not required so not all expenses will be coded directly this way when they hit the project. Some use of correction journals is usually also required to maintain this system. Another option is the use of NU Financials queries. With the appropriate security settings you will find them under Reporting Tools> Query> Query Viewer. Search for NU_ASRSP_AUDIT_EXP_ACCOUNT. If you don't have access you can ask your GCFA to run it for you. This query lists every single transaction that has hit the award and includes great information like voucher numbers, expense report numbers, descriptions and chartstring information. Combine this report with some intermediate Excel skills, and you can easily use additional columns and formulas to keep trainee and budget year expenses separated. GCFAs use a very detailed Excel workbook to take a snapshot of the award at reporting time. But for our purposes we look at expense totals in comparison to budgets, and general allowability. We do not go into the granularity of how much each trainee spent of their own travel / TRE allowances. Project activities are also an option, and work well if purchasing is centralized to a single office. Project activities are most often used to keep funding years separate.

Lastly I'd like to try to shed some light on a process the NIH uses to recycle any funds we report as being restricted. As you know, at the end of the budget year, any unspent/unobligated funds are restricted from further use. In an effort to effectively manage their available funds, NIH will offset new budget funds with released restricted funds. This action reduces the amount of new money needed because they are allowing us to use money we already have in our account, but which was off limits. This does not affect the award budget.

Is there any interest out there in having a quarterly training grant administration forum to discuss these issues and improve our processes and tools? Let me know!

DEPARTMENT DOSSIER:
Reducing Last Minute Proposals

What motivates your PI? Is she a worrier? Explain the ways that a last-minute proposal can go wrong – there are plenty of horror stories out there. Is she a perfectionist or a bad typist? Offer to proofread her research plan if she gives you a few extra days. Competitive? Tell her whoever gets the budget to you first gets your attention first. If you have a strong relationship with her other than the last-minute proposal issue, be honest – tell her it's stressful to you and makes it harder to help her when you're in a time crunch.

Use extra challenges to your advantage. New grants officer? Big deadline? Vacation coming up? Flu going around? Use that context to frame a request to your faculty. The ones who rutinely ignore the standard reminders about timeliness might have a lightbulb moment, and sometimes one smooth submission is all it takes for someone to realize how much more they enjoy putting together a proposal with time to spare.

The Bottom Line
None of these strategies is going to catch every proposal or every investigator, but taken together, I promise they'll have an impact. Every one you eliminate will free up more time and willpower to bring the number down even further, and to focus your attention on the truly unpreventable.