

**University of Pittsburgh
Research/Cost Accounting
Accounting for and Reporting to Agency on Training Grants**

Trainees can begin a training grant for a 12 month stipend at any time during the grant project annual period.

For trainees that begin the training year after the initial month the training period begins, must continue the remaining months of the 12 month period in the next project period of the training grant. The budget for these remaining months for this trainee must be moved to the new project year of the training award.

Example: Dr. Allison has a training grant - T32 - that begins each project July 1.
A new project number is used each year to account for trainee stipends and related expenses.
For simplification, we will pretend that each trainee receives \$5,000 stipend each month.

Sam Begin date July
Amy Begin date October
Bill Begin date October
Sarah Begin date March

Year One - Training grant period \$240,000 budget for stipends

Payments to Trainees

July	August	Sept	October	November	December	January	February	March	April	May	June	
Sam	Sam	Sam	Sam	Sam	Sam	Sam	Sam	Sam	Sam	Sam	Sam	
			Amy	Amy	Amy	Amy	Amy	Amy	Amy	Amy	Amy	
			Bill	Bill	Bill	Bill	Bill	Bill	Bill	Bill	Bill	
								Sarah	Sarah	Sarah	Sarah	
5,000	5,000	5,000	15,000	15,000	15,000	15,000	15,000	20,000	20,000	20,000	20,000	170,000 Total Stipend Exp.

The closing memo needs to report unliquidated obligations for trainees so remaining months of first year can be paid in the new project year

Amy	15,000	Unliquidated obligations include stipends, tuition and fees (including health insurance) and indirect costs of 8% when appropriate
Bill	15,000	
Sarah	40,000	
	70,000	Research/Cost Accounting will transfer unliquidated obligations by BMR from the first year of the training grant to the second year training grant once it is set up.

Year Two - Training grant period

\$288,000 budget for stipends - NEW MONEY

\$ 70,000 unliquidated obligations budget -BROUGHT FORWARD FROM YEAR ONE

\$358,000 budget for stipends second year

As trainees progress, a higher stipend is usually paid each additional year. For our example, trainees will receive an extra \$1,000 in the second year
Names in bold show \$6,000 payments

The NIH publishes annually the stipend rates that are to be paid to trainees

Payments to Trainees

July	August	Sept	October	November	December	January	February	March	April	May	June	
Sam	Sam	Sam	Sam	Sam	Sam	Sam	Sam	Sam	Sam	Sam	Sam	
Amy	Amy	Amy	Amy	Amy	Amy	Amy	Amy	Amy	Amy	Amy	Amy	
Bill	Bill	Bill	Bill	Bill	Bill	Bill	Bill	Bill	Bill	Bill	Bill	
Sarah	Sarah	Sarah	Sarah	Sarah	Sarah	Sarah	Sarah	Sarah	Sarah	Sarah	Sarah	
21,000	21,000	21,000	23,000	23,000	23,000	23,000	23,000	24,000	24,000	24,000	24,000	274,000 Total Stipend Exp.

The closing memo would report unliquidated obligations as in the previous year with the exception that the dollar amounts would be higher.
If a new **first year** trainee started in the second year period, that trainee would start at the rate for a first year training person.

Amy	18,000
Bill	18,000
Sarah	48,000
	84,000 Stipend carry over