



National Institute of
Environmental Health Sciences

Worker Education and Training Program

Business Breakout Session

Donald Ellis and Pamela Clark



National Institute of Environmental Health Sciences

The Westin Los Angeles Airport

April 9, 2014



Audit Requirements

All NIH Grantees that expend \$500,000 or more within a year in Federal awards are subject to an audit requirement.

- **Audits are due within the earlier of 30 days after receipt of the auditor's report(s) or 9 months after the end of the grantee's audit period.**
- **Grantees delinquent in submitting audits risk the imposition of sanctions and potential loss of Federal funds.**



Progress Reports

- **Failure to submit complete and timely progress reports may affect current and/or future funding to the organization**
- **Non-SNAP annual progress reports are due the 1st of the month preceding the month in which the budget period ends (paper submission).**
- **The National Institutes of Health (NIH) will open the Research Performance Progress Report (RPPR) for all type 5 non-SNAP progress reports following the April 24, 2014, eRA release. (see Notice Number: NOT-OD-14-064).**



Progress Reports Continued

- **On April 25, 2014, NIH will expand to all institutions the ability to submit type 5 non-SNAP progress reports using the RPPR.**
- **Non-SNAP progress reports not submitted using the RPPR must be submitted using the PHS 2590.**
- **NIH anticipates requiring all grantee institutions to use the RPPR for non-SNAP progress reports beginning on October 17, 2014; however, a separate Guide Notice announcing the requirement will be issued on a future date.**

FY2014 Fiscal Policy – Funding Levels

FY2014 funding levels will be determined at the Ics

- Type 5 awards may be awarded at a level of up to 3% less than previously committed
- FY2014 Type 5s previously awarded at a reduced level will be revised to reflect the IC FY2014 funding plan
- Type 5 out-year commitments will not be reduced
- Salary Cap - Limited to Executive Level II which was increased to \$181,500 effective 1/12/14
- See NOT-OD-14-052 for additional information



Grants Closeout

- Grantee are responsible for timely closeout of grants.
- Failure to submit timely and accurate closeout documents may affect future funding to the organization and/or imposition of sanctions on institutions that fail to correct recurring reporting problems. Sanctions may include, but are not limited to, corrective actions, removal of authorities, and/or delay or withholding of further awards to the project or program.
- Grantees must submit a **final FFR, final progress report, and Final Invention Statement and Certification** within 90 calendar days of the end of grant support.



Closeout Continued

- Grantees are encouraged to use the closeout features in the eRA Commons.
- Otherwise, the Final Progress Report, Final Invention Statement, (HHS 568) may be e-mailed as PDF attachments to the NIH Central Closeout Center (E-mail: DeasCentralized@mail.nih.gov). Paper copies of closeout documents may be faxed to : 301-480-2304.
- Grants Policy Statement (GPS) Closeout guidance can be located at:
http://grants.nih.gov/grants/policy/nihgps_2013/nihgps_ch8.htm#_Toc271264983



Required Closeout Documents

- **Federal Financial Report (FFR)**-Grantees are required to electronically submit the final FFR through the eRA Commons.
- **Final Progress Report**-A final progress report is required for any grant that is terminated and any award that will not be extended through award of a new competitive segment.
- **Final Invention Statement and Certification (HHS 568)**-This document must be submitted however, if there were no inventions, the form must indicate “None”.



Program Income

- **Program income is gross income—earned by a grantee, a consortium participant, or a contractor under a grant—that was directly generated by the grant-supported activity or earned as a result of the award.** Program income includes, but is not limited to, income from fees for services performed; charges for the use or rental of real property, equipment or supplies acquired under the grant; the sale of commodities or items fabricated under an award; charges for research resources; registration fees for grant-supported conferences, and license fees and royalties on patents and copyrights.



Program Income Continued

- **NOTE: Program income from license fees and royalties from copyrighted material, patents, and inventions is exempt from reporting requirements unless otherwise specified in the terms and conditions of award.**
- **Reporting Program Income:**

The amount of program income earned and the amount expended must be reported on the appropriate annual financial report, currently the FFR.



Program Income Continued

Any costs associated with the generation of the gross amount of program income that are not charged to the grant should be deducted from the gross program income earned, and the net program income should be the amount reported.

Program income must be reported in the Program Income section of the FFR (lines 10 L – O).

Income earned from the sale of equipment must be reported on the FFR for the period in which the proceeds are received in accordance with the reporting requirements for the program income alternative specified.

Use and Applicability of Program Income Alternatives

Program Income Alternative	Use of Program Income	Applicability
Additive Alternative	Added to funds committed to the project or program and used to further eligible project or program objectives.	Applies to all NIH awards unless there is a concern with the recipient or activity or the program requires a different alternative.
Deductive Alternative	Deducted from total allowable costs of the project or program to determine the net allowable costs on which the Federal share of costs will be based.	Available for use by NIH programs on an exception basis.



Program Income Alternatives

Program Income Alternative	Use of Program Income	Applicability
Combination Alternative	Uses all program income up to (and including) \$25,000 as specified under the additive alternative and any amount of program income exceeding \$25,000 under the deductive alternative.	Available for use by NIH programs on an exception basis.
Matching Alternative	Used to satisfy all or part of the non-Federal share of a project or program.	Available for use by NIH programs that require matching.



Carryover Request

- The AOR should submit a request to Grants Management that includes at a minimum:
- A detailed budget by direct cost category with the F&A cost (base and rate) for the proposed use of the carryover funds. If personnel costs are requested, include a detailed breakdown of personnel costs, including base salary, salary requested and effort to be spent on the project.
- A scientific justification for the use of funds.
- The reason for the unobligated balance.
- NIEHS developed to assist grantees with carryover requests.



Questions – Useful Links for Assistance

- **Closeout:**

- http://grants.nih.gov/grants/policy/nihgps_2013/nihgps_ch8.htm#_Toc271264983

- **Office of Extramural Research (OER) Web Page**

- <http://grants.nih.gov/grants/oer.htm>

- **eRA Commons Web pages -** <http://era.nih.gov/>

- **eRA Commons Helpdesk:**

- <http://ithelpdesk.nih.gov/era/>

- **Program Income Web Page:**

- http://grants.nih.gov/grants/policy/nihgps_2013/nihgps_ch8.htm#_Toc271264957