Appendix A: Special Considerations for Federal Training Grants

Each year, NIH and other DHHS agencies award institutional research training grants to eligible institutions to develop or enhance research training opportunities for individuals (predoctoral and postdoctoral), selected by the institution, who are training for careers in specified areas of biomedical, behavioral, and clinical research.

NIH Training Grants generally include the following cost categories: Stipend, Tuition and Fees, Training-Related Expenses and Trainee Travel Costs.

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.

Trainees are generally 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. Stipends must be paid in accordance with established stipend levels. Trainee-related Expenses (TREs) are “funds provided to defray such training expenses as staff salaries, consultant expenses, equipment, research supplies, staff travel and other expenses directly related to the training program.” TRE is generally requested in a lump sum, based on the number of trainees proposed in the application, and entered on the budget page without further stipulation.

NIH may provide funds for Trainee Travel costs (attending scientific meetings, etc.) when requested by the recipient institution.

NIH Training Grant Specific Rules for 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 into any other category does not require prior agency approval.
- 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.

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.

For more guidance on NIH training grants and rebudgeting funds, please see NIH Research Training FAQs on NIH website.

The following trainee-related expenses may be treated as direct expenditures on fellowships and training grants:

- Announcements, posters, and brochures
- Advertising for recruitment
- Trainee travel
• Health insurance
• Professional membership fees
• Books
• Computers
• PI travel and conference fee when attending a conference with trainees
• Consultant expenses, including seminar speakers (and their travel and honoraria) and related seminar/symposium expenses

The following trainee-related expenses are unallowable on fellowships and training grants:
• Food for recurring meetings and training seminars are unallowable
• Moving expenses
• Prospective trainee travel

Note that per IRS regulations, some of these expenses represent gross income to the recipient.