

## Glossary of Terms for NIH Training Grants

**Carryover**

FFR Line 10H

ROE Section 6

Funds that are unobligated at the end of the budget period that may be carried over to the next budget period if allowed by the sponsor. See Unobligated Balance below.

**Outlay**

FFR 10E

A cash expenditure or an accrued expense recorded during the budget period.

**Trainee**

ROE Section 3A and 4A

For rebudgeting purposes, trainee costs include funds awarded in the stipends, tuition, and fees budget categories. These costs **MAY NOT** be used for other purposes except under unusual circumstances and then only with prior approval from the NIH awarding office. Unless otherwise restricted, rebudgeting into or within the stipends, tuition, and fees categories **IS ALLOWABLE** without prior approval of the NIH awarding office.

**Training-Related**

ROE Section 3C

These funds are provided to defray costs such as staff salaries, consultant costs, equipment, research supplies, staff travel and other expenses directly related to the training program. Rebudgeting of funds awarded in a lump sum for training-related expenses **DOES NOT REQUIRE** NIH awarding office prior approval.

**Trainee Travel**

ROE Section 3B

For rebudgeting purposes, trainee travel is not considered a training cost, and therefore, may be rebudgeted into any other budget category without prior approval of the NIH awarding office.

**Unliquidated Obligations**

FFR Line 10F

ROE Section 4

Obligations incurred but for which an outlay has not yet been recorded. This may only consist of stipends, tuition and health fees for appointments that extend beyond the budget end date.

For example, the budget period of the grant is from June 1, 2010 – May 31, 2011. The trainee was appointed for 12 months from August 1, 2010 – July 31, 2011. This trainee’s stipend for June 2011 and July 2011 would be considered an unliquidated obligation.

**Unobligated Balance**

FFR Line 10H

ROE Section 5 Bottom Line

The portion of funds authorized by NIH that have not been obligated by the grantee and is determined by deducting the cumulative obligations (outlays plus unliquidated obligations) from the cumulative funds authorized. Found on line 10H of the FFR.