

UNIVERSITY of WASHINGTON

NEWS FROM GCA

GRANT & CONTRACT ACCOUNTING



2021 4th Quarter Newsletter

Next GCA Forum

Thursday, February 17 11 a.m. – Noon

Zoom info will be sent prior to event.

If you would like to suggest a topic please email gcahelp@uw.edu.

Recording and slides from past forums can be found [here](#).

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Federal Policies on Late Posting Charges

Federal sponsors, including the NIH, have recently made some changes in how to handle late posting charges on their awards. GCA is reviewing these policies and will be adjusting our processes to ensure that we are complying with the updates. Once we have clear guidelines and processes in place, we will be sure to include these changes in future communications before the new processes take effect.

As always, GCA strongly encourages departments to post all charges and credits by the Final Action Date displayed in Grant Tracker. GCA will work with departments and provide as much time as is reasonable, but it's important to know that sponsors expect us to follow the terms of the agreements, and sponsors are not required to pay for late charges. Departments are responsible for any ensuing deficits.

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NIH Childcare Allowance: Tips and Tricks

If you manage NIH fellowship budgets or training grants, you may be wondering how to administer the new childcare allowance that is now available for fellows and trainees. Important factors to keep in mind include:

- Childcare funds are available up to a maximum of \$2,500/year per fellow/trainee, **not** per child.
- Funding availability is based on the award year rather than the calendar year.
- Eligible child(ren) must reside with the fellow/trainee and be 12 years of age or younger (17 or younger if disabled).
- Childcare allowance funds are restricted and may not be rebudgeted into any other cost category.
- Childcare must be provided by a WA State licensed childcare provider.
- Fellows/trainees must submit receipts to receive reimbursement.
- Per IRS requirements, the allowance is taxable.

Detailed guidance and policy information are available at the links below:

[NIH Childcare Allowance \(GCA\)](#)

[NIH Childcare Allowance \(Post-Award Fiscal Compliance\)](#)

[NIH Announcement – Fellowships](#)

[NIH Announcement – Training Grants](#)

[NIH FAQ](#)

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Training Grants – Stipend Corrections for Under/Over Payments

In preparation for the final financial report (FFR) of an NIH NRSA Training Grant, we conduct an annual reconciliation of the budget. When we identify an issue with trainee stipends, we send a Grant Tracker ticket to the campus contacts associated with that budget number explaining the issue, and request that they take the appropriate action to correct it.

We then complete the FFR and include any pending charges/credits related to stipend over/under payments, with the assumption that the department will process the corrections prior to closing the budget to status 4.

Completing the FFR before the pending corrections post does come with risk. There could be two fringe benefit rate periods involved between the FFR reporting period and the rate in effect when the corrections post. We do not always know the applicable fringe benefit rate that will be applied once those stipend payment corrections are processed.

This has caused us to revise FFRs due to the difference between estimated fringe benefit expenses and actual fringe benefit expenses posted to the financial system. Revised reports can be considered an audit red flag by NIH.

Beginning with NRSA training grants that expire in December 2021, when GCA identifies stipend over/under payments, we will use the lower of the two possible fringe benefit rates.

Any fringe benefit over-expenditures that post to the budget will be the responsibility of the campus unit managing the grant.

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If you have any questions about topics discussed in this newsletter or would like to suggest topics for future newsletters, please contact us via email at gcahelp@uw.edu. Inquiries related to a specific budget should be sent via [Grant Tracker](#).



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