Guidelines for Managing Expenses & Funds

Expense Guideline

The table below outlines allowable and unallowable expenses as well as directions for how to charge and manage those expenses. For questions, please contact TIPS@vanderbilt.edu or the Office of Cross-College Initiatives (occi@vanderbilt.edu), which manages the internal funding programs.

These funds have been awarded to enable important initiatives that would not have been otherwise possible, and we strongly encourage utilization of the funds in the established timeline. Please note that in order for our offices to adhere to GAAP (Generally Accepted Accounting Principles) going forward, carry forward of funds from one year to the next for multi-year awards or extension of funds beyond the award period will only be granted in rare cases.

As has been the practice since the start of the TIPSs program, the majority of the TIPs funding and expenses will be managed within a VU cost center. See the table below for managing expenses incurred by VU faculty employed at VU or at VUMC.

Table: Allowable and Unallowable Expenses and Guidelines **

<table>
<thead>
<tr>
<th>Expense Type</th>
<th>Guideline</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Allowable</strong></td>
<td></td>
</tr>
<tr>
<td>Capital expense - VU</td>
<td>Purchases for capital equipment should be charged to center, standard approval process applies.</td>
</tr>
<tr>
<td>Capital expense - VUMC</td>
<td>Contact the Office of Cross-College Initiatives for procedures and next steps.</td>
</tr>
<tr>
<td>Post-Docs</td>
<td>• Any portion of their effort may be paid with TIPs funds.</td>
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<tr>
<td></td>
<td>• If employed by VUMC, they will be supported as part of an ESA established at the outset of the awarded TIP.</td>
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<tr>
<td>Graduate Students</td>
<td>• Graduate student stipends are allowed.</td>
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<tr>
<td></td>
<td>• Funds can be used for graduate student fees.</td>
</tr>
<tr>
<td></td>
<td>• <em>Schools should be prepared to provide stipend/fee funding for graduate students after the award ends.</em></td>
</tr>
<tr>
<td>Travel - VU</td>
<td>Charge to center.</td>
</tr>
<tr>
<td>Travel - VUMC</td>
<td>Covered by an NSBA set up at outset (see section below on NSBA).</td>
</tr>
</tbody>
</table>
Staff
- Non-administrative staff, can be paid for project specific, skill-based work.
- Any portion of the employee’s effort may be charged.
- VUMC staff would be paid through an ESA set up at the outset of the TIP award (see below on ESA).

Materials & Supplies
- Charged to center and purchased by VU when possible.
- If it is expected that VUMC colleagues will need to incur expenses (allowable under the TIPs guidelines), an NSBA must be established (see section below on NSBA).
- Actual expenses incurred by VUMC will be reimbursed monthly in accordance with the NSBA between VU and VUMC for the TIP.

CORES expenses
Researchers may log into the appropriate CORES site (VU or VUMC) to request and pay for the service.

Unallowable
Faculty lines
Not covered by TIPs.
Graduate financial aid
Not covered by TIPs.
Faculty salaries
Not covered by TIPs.

VU-VUMC Financial Collaboration Agreements and Process
If expenses cannot be charged to a VU center, VUMC collaborators should work with their departmental administrators to initiate either NSBAs or ESAs (defined below).

Employee Service Agreement (ESA)**
A form to document the terms for faculty and staff direct labor expenses associated with a non-sponsored program.

Non-Sponsored Billing Agreement (NSBA)**:
A form used to document the terms to facilitate reimbursement for non-labor expenses not covered through sponsored agreements; also used for certain expenses associated with VU graduate students working with VUMC-employed mentors.

Once the ESAs or NSBAs are approved, actual expenses would be submitted to VU on a monthly basis for reimbursement.

If new expenses are identified, the agreements may be modified. If major changes are made (a budget reallocation of more than 20%), the OCCI/TIPs administrators (TIPs@vanderbilt.edu) should be contacted for award review and approval. OCCI/TIPs administrators will review expenses periodically and may ask for back-up documentation to ensure the NSBAs and ESAs stay current with actual spending.

**Note for funds transferred from VU to VUMC for ESAs and NSBAs funded by a TIPs, VUMC will waive the 10% overhead charge.

*% may be revised with new VU-ETOB budgeting process for FY18, and appropriate guideline changes and budgetary adjustments will be made to already approved TIPs projects.