

Trans-Institutional Programs

Guidelines for Managing Expenses & Funds

Expense Guidelines

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.

Utilization of funds in the established timeline is expected. As per the university's accounting standards (GAAP: Generally Accepted Accounting Principles), carry forward of funds from one year to the next for multi-year awards or extension of funds beyond the award period are not allowed.

TIPs funding and expenses are managed within a **VU cost center**. Costs incurred by VUMC-employed faculty are reimbursed per Employee Service Agreements or Non-Sponsored Billing Agreements (see below).

Allowable and Unallowable Expenses and Guidelines

Expense Type	Guideline
Allowable	
Capital expense - VU	Purchases for capital equipment should be charged to center, standard approval process applies.
Capital expense - VUMC	Contact the Office of Cross-College Initiatives for procedures and next steps.
Post-Docs	<ul style="list-style-type: none"> Any portion of their effort may be paid with TIPs funds. If employed by VUMC, they will be supported as part of an ESA established at the outset of the awarded TIP.
Graduate Students	<ul style="list-style-type: none"> Graduate student stipends are allowed. Funds can be used for graduate student fees. <i>Schools should be prepared to provide stipend/fee funding for graduate students after the award ends.</i>
Travel - VU	Charged to center.
Travel - VUMC	Covered by an NSBA set up at outset (see section below on NSBA).
Staff	<ul style="list-style-type: none"> 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 section below on ESA).
Materials & Supplies	<ul style="list-style-type: none"> 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.