

TVAREF Enrichment Funds Policy

Purpose: The enrichment fund policy defines the source, purpose and use of TVAREF enrichment funds allocated to TVAREF investigators.

Overview: Enrichment funds are earned throughout the TVAREF's fiscal year (FY) beginning January 1 and ending December 31. Enrichment allocations are based on the expenses reflected in the financial reports as of the end of TVAREF's fiscal year (December 31).

These funds are intended to give VA investigators and VA Research Office access to a portion of the TVAREF indirect cost collection for TVAREF administered funds earning the full TVAREF negotiated indirect cost rate. These funds are intended to provide a funding source for items that are typically not allowed on federally funded projects, yet are in support of the research environment of VA approved research. TVAREF encourages the use of enrichment funds for indirect cost expenses that benefit investigators' infrastructure and for general operating expenses that cannot be attributed to a specific research project. Enrichment funds are intended to be used within 1 to 2 years of receipt. As defined in this policy, investigators can reach a ceiling on their allowable enrichment balance and may forego additional allocations if they have underutilized previously earned enrichment allocations.

Application: Based on the TVAREF Board of Directors approval of TVAREF's annual budget, enrichment funds may be allocated at a Board approved level. Enrichment funds are typically assigned in part to individual investigators who earned the indirect cost funds, and in part to the VA Research Office in recognition of the VA Research Office's support of the investigators' research.

Enrichment allocations are distributed annually during or shortly after the first quarter of the fiscal year following the fiscal year in which they are accrued.

An “enrichment account” is created for each investigator receiving enrichment funds and will not change from year to year. Enrichment funds are non-transferrable. This account is distinct from a project account.

The total amount of funds in an investigator’s enrichment account may not exceed the sum of the two highest allocations out of three allocations for consideration. These three allocations are those awarded in the prior two years and the Earned Investigator Enrichment Allocation for the current year.

Enrichment funds are earned only on funds collecting the full TVAREF negotiated federal indirect cost rate at the time of the project start date. The current TVAREF negotiated indirect cost rate is posted at <http://www.tampavaref.org>

Earned Investigator Enrichment Allocation =

Sum of all indirect cost reimbursement on projects for which the investigator is PI that provide the full DHHS negotiated IDC	*	Board approved enrichment allocation percentage
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Consistent with this policy, new investigators who have never received an enrichment allocation, will receive the total earned gross enrichment allocation during their first two years of enrichment earnings.

For grants with multiple principal investigators, the indirect cost earning will be divided evenly between the multiple principal investigators.

Once enrichment funds are allocated to the specific accounts, the individual investigator has control over the use of the individual enrichment funds; the ACOS Research has control over the use of its enrichment fund. However, **all uses of enrichment funds must be in support of the general research infrastructure and cannot be project specific, as all enrichment expenses must become part of TVAREF's indirect cost pool. Project specific expenses are unallowable indirect costs, unless they are related to Seed Grant proposal expenses. All expense of enrichment funds must comply with relevant policy and regulations.**

By signing purchase orders authorizing the use of enrichment funds, investigators specifically give assurance that the requested expense is not project specific (except Seed Grant proposal expenses). Seed Grant proposal expenses related to VA R&D approved projects undertaken to develop pilot data for a planned future proposal for submission.

TVAREF management will review all requests for purchases using enrichment funds as the funding source and may ask for additional information or may disallow the expense as an enrichment expense.

Unallowable expenses include, but may not be limited to:

- Cost overruns from other funded projects
- Other TVAREF unallowable costs such as entertainment, alcohol, etc.

Allowable expenses include, but are not limited to:

- Subscriptions
- Memberships in professional organizations (cannot include lobbying costs)
- Moderate alterations of space (needs to be specifically authorized)
- Furniture

- Equipment
- Service contracts
- Software that supports indirect activities
- Personnel that support indirect activities such as administrative support functions within a VA service
- Professional development
- Recruitment expenses

All TVAREF enrichment fund uses need to be initiated via purchase order or TVAREF pre-approved travel requests.

Check requests will not be accepted.

In the case of investigators leaving the TVAREF research community, remaining enrichment funds will revert to TVAREF administration. Enrichment funds cannot be transferred to another institution or another investigator.

Exceptions:

Exceptions to the above policy may be granted by the TVAREF Executive Director.

Summary:

- 10% of Full Federal indirects Collected
- Split 75% PI, 25% Research Office
- Total cap for PI (take 2 previous years allocation & this years allocation level),
Add the 2 highest allocations and thus create the cap amount..
Ex (yr1 5,000, yr2 7000, this year 2000....total fund cap value = 12000
Following year: yr1 7000, yr2 2000, current yr 3000.....total fund cap = 10000
PI only gets funds up to cap level.
- PI Funds must be spent within 2 yrs
- No Cost Extensions on source study immediately forfeits all remaining funds back to TVAREF.