RESEARCH SERVICES ANALYST HANDBOOK

Updated January 3, 2011

Please contact Joseph Wilson (jwilson@medicine.ucsf.edu) with questions/corrections.
# TABLE OF CONTENTS

**Welcome**
- Departmental Administration
- Required Training
- Most Commonly Used Websites
- Essential Computer Files
- Getting Started

**Pre-Award**
- RSA Compliance Issues – Pre Award
- Proposal Preparation
- PI Eligibility Status
- Proposal Timeline
- Electronic Proposal Submission to Contracts and Grants
- Updated Deadline for the Submission of Proposals to the Office of Sponsored Research
- Responsibility Matrix
- Standard Proposal Information
- Contracts and Grants Email Boxes
- Sample Letter from Division Chief to Chair
- Financial Disclosure Forms
- Human Subjects
- Animal Subjects
- Other Support Pages
- Budget Preparation
- Preliminary Budget Worksheet
- UCSF Cost Accounting Standards Quick Guide
- Facilities and Administrative (F&A) Costs
- Types of Projects
- DOM Requirements for Submitting a Research Proposal
- Forms to Include in Each Copy of the Grant
- Just In Time (JIT) Letter
- Subcontracting to a Prime

**Setting-Up a New Award**
- Award Letter
- Setting up the DPA/Fund
- Requesting a DPA/Fund Prior to Award
- Setting up a SpeedChart
- Personnel
- Other Departments
- Setting up Outgoing Subcontracts
- Consultant Agreements
- Setting Reminders
- Extramural Funds Account Set-Up Guidelines
- Notice of Grant Award – NIH Award
- Notice of Grant Award – Non-NIH Award
- Assigning a DPA
Linking a DPA to a Fund
Department Code
Fund Ranges and Descriptions

Post-Award
Revenue Tracking
Ledger Reconciliation
Transferring Expenses
Effort Reporting
Budget Status Reports
Prior Approval Requirements
No Cost Extension
Sample First No Cost Extension Request
Sample No Cost Extension Request on Non-Expanded Authorities Grant
Carry Forward Requests
Sample Carry Forward Request
Policy and Procedures on Financial Reporting
FSR Checklist
How to Close a Fund Year
How to Close a DPA/Fund
STOP CODE Checklist for Stopping Funds
Transferring a Grant from One Institution to Another

Clinical Trials
Definition – Industry Clinical Trial
Pre-clinical Trial Agreement
Main Clinical Trial Agreement
Clinical Trial Budget
Industry Sponsored Clinical Trial Budget Checklist
Post-award of Clinical Trials
Allocation and Monitoring of Clinical Trial Expenditures
Account Close-Out

External Proposal Review Process
Welcome to the UCSF Department of Medicine Research Administration team! Medicine was the first department to have certified Research Services Analysts (RSAs) with the authority to sign research proposals on behalf of the University. Our RSAs have diverse backgrounds and interests, but share a common commitment to improving and enabling the research process.

Research Services Analysts (RSAs) are trained to provide services to a standard of excellence for our faculty and other researchers, including:

- Identification of research funding opportunities
- Assistance in the preparation and submission of research applications
- Review and monitoring of policy compliance issues
- Award set-up
- Pro-active financial management of all sponsored projects
- Management of project close-out and correct submission of final Financial Status Reports (FSRs) to agencies

The Department is dedicated to providing training and building teamwork to ensure that our administrators are skilled and knowledgeable in all aspects of research administration. In addition, we provide support for professional development with opportunities to attend local and national conferences devoted to issues in our field. We believe that quality research administration is achieved through a network of collaboration and the sharing of expertise.

This Handbook will provide a comprehensive introduction to becoming an RSA and serve as a useful resource.
DEPARTMENTAL ADMINISTRATION

Talmadge E. King, Jr., MD  Chairman
Maye Chrisman  Associate Chair for Finance & Administration
Mike Chen  Chief Financial Officer
Kevin McLaren  Director of Professional Fee Revenue

Suzanne Sutton  Director of Research Administration
Joseph Wilson  Assistant Director of Research Administration
Karina Gonzalez  Administrative Assistant

Jenny Schreiber  Director, Human Resources
Katy Rau  Assistant Director, Human Resources

Erik Wieland  Director of ITS
Yuri Mazur  Programmer
Desktop Support  Help Desk 47(6-6827)

REQUIRED TRAINING

1. Formal UC Classes scheduled through UCSF Development and Training:
   http://training.ucsf.edu/
   a. New Employee Orientation
   b. Online Journal Processing (Cost Transfers)
   c. OLFS WebLinks (online)
   d. General Ledger/Fund Accounting using OLFS Weblinks-Part I
   e. General Ledger/Fund Accounting using OLFS Weblinks-Part II
   f. Research Administration: Kick Start
   g. RAS Pre-Award (online)
   h. RAS Post-Award (online)
   i. Cost Accounting Standards (online)

2. Online Sponsored Research Training

3. DOM Training (monthly; must be reserved in advance)
   a. New RSA Orientation/Overview (3rd Tuesday)
   b. WEBLINKS Training (4th Thursday)
   c. BSR Training (4th Tuesday)
   d. New RSA Roundtable (3rd Thursday) after monthly RSA meeting

4. Learning the Fundamentals
   a. DOM Research Systems Introduction
   b. DOM Contracts and Grants Process and Packet Order
   c. Non-Competing Continuation Renewals
   d. Subcontracts
   e. Purchasing Procedures
   f. Ledger Reconciliation
   g. Audit Requirements
   h. A21
   i. Payroll Distributions and Funding Changes
   j. Financial Status Reports
   k. Budget Status Reports
   l. Managing Overdrafts
   m. Deadlines
MOST COMMONLY USED WEBSITES

Department of Medicine http://medicine.ucsf.edu
DOM Research Administration http://medicine.ucsf.edu/research
Research Application Tracking System http://dombo.ucsf.edu/rats
Financial Reports (EXPRESS) http://dombo.ucsf.edu/express
UCSF Accounting System (WebLinks) http://weblinks.ucsf.edu
WebLinks Handbook http://controller.ucsf.edu/fin_reports/
Office of Sponsored Research http://www.research.ucsf.edu/
UCSF Cost Accounting Standards (CAS) http://controller.ucsf.edu/fin_compliance/cas_guidelines.asp
UCSF CAS Unallowable Costs http://controller.ucsf.edu/fin_compliance/files/CAS_Appendix_A.pdf
UCSF CAS FAQ http://controller.ucsf.edu/fin_compliance/files/CAS_Appendix_B.pdf
Human Resources http://ucsfhr.ucsf.edu/
HR Development &Training http://ucsfhr.ucsf.edu/training/index.html
Staff/Faculty Directory http://directory.ucsf.edu/people_search.jsp
Departments http://directory.ucsf.edu/departments.jsp
Shuttle Schedule http://campuslifeservices.ucsf.edu/transportation/shuttles/
National Institutes of Health (NIH) http://www.grants.nih.gov
NIH Staff Directory http://tedirectory.nih.gov/

ESSENTIAL COMPUTER FILES/LINKS

1. Budget Workbook Template (http://medicine.ucsf.edu/research/docs/ )
2. Budget Status Report (http://medicine.ucsf.edu/research/docs/)
4. Payroll Transfer (http://controller.ucsf.edu/payroll/forms.asp)
5. Conflict of Interest Forms (http://or.ucsf.edu/osr/coi/forms.html)
   a. Federal Principal Investigator Certification Form
   b. Disclosure of Financial Interests Form
   c. Statement of Economic Interests (700-U) Form for non-federal proposals
6. NIH Forms (http://grants.nih.gov/grants/forms.htm)
7. Timesheet Portal (https://hbsweb.ucsfmedicalcenter.org/tpweb/)

GETTING STARTED

1. Familiarize yourself with the Department of Medicine Research Administration website (http://medicine.ucsf.edu/research ) and the UCSF Office of Research website (http://www.research.ucsf.edu ), which will have most of the information and forms required for your position.

2. Find out what your current accounts are
   - In WebLinks, once you log-in, go to Reports, then select Fund Summary by DPA. In the inquiry section, enter your department code. Then press START. You will get a list of funds by DPA. This should be your complete list.
   - In Express, click on GL by Depcode.
     o Select your Division (only the ones you have access to should appear).
     o Include “All Accounts”
Choose Current Ledger Month
Submit

3. Know your Principal Investigators (PIs)
   ▪ Get a list of faculty from your Division Administrator
   ▪ To find out what proposals have been submitted (and thus get a list of PIs); go to the
     Research Application Tracking System (RATS).
   ▪ Click on PI profiles, then commitments for each PI
   ▪ Click on Proposals. You can sort by Division or by PI by clicking on the heading for
     each of those columns.
   ▪ NOTE: Data entry into RATS is dependent on the RSA and how frequently the
     information is manually updated by the previous RSA. Some grants that actually
     may have been awarded may still say pending or in production.
   ▪ NOTE: The list of PIs generated from Express may include PIs that are not in your
     portfolio because they are the PI of a program project (NIH P01 grant). Your PI may
     be the PI of one of the projects, which will not show up in the account fund profile.

4. Active List of Grants
   ▪ Print out the Other Support page for each PI and compare to the lists above.
   ▪ Meet with your PI’s and Division Administrator to review all your lists above. Check with
     your investigators to make sure the lists are complete. Faculty members rarely know
     what the DPA/fund is. If you show them the list of account numbers, it should include the
     funding agency and the name of the grant and the award number, since that is what they
     are most familiar with.
   ▪ Clean up the RATS database so it reflects the current status of all the proposals.
   ▪ Make sure Other Support page is updated.
   ▪ If the DPA/fund has not been set up for any grants that have been awarded, take steps
     to ensure that it happens.
   ▪ If any DPA/fund has been set up but is not showing up on your list, then send a request
     to Ka Man Leung to link them to your Depcode.

5. Find out what grant proposals (new or renewals) will need to be submitted that month or in
   the upcoming months.

6. Create a list of the proposals, due dates, and associated PIs that you will be working on for
   ongoing distribution to the faculty.

7. Set reminders in your calendar about due dates of progress reports, financial reports, and
   non-competing and competing renewals.

8. Review the Notice of Grant Award, (NGA).
   ▪ Every grant comes with an award notice. Most award notices are sent to the RSAs.
     Many private grants send theirs to the PI. If you do not have a copy and cannot get one
     from your PI, you can usually get a copy from PeopleSoft Grants or from Contracts and
     Grants.
   ▪ The award notices are very important. Review them for the rules and restrictions
     pertaining to the grant, making note of any special requirements. In addition, the award
     letter will include all pertinent dates related to the grant.

9. Review your list of accounts
- Check to see when the last Budget Status Reports were done for each grant (BSR Portal).
- Review the overdraft list.
- Review the portfolio of grants and project dates to prioritize which financial reports should be completed first.
- Find out who does purchasing for the grants you manage.
- Find out who does ledger reconciliation.

PRE-AWARD

During the Pre-Award Preparation of proposals, it is the responsibility of the RSA to ensure that the proposal is in compliance with all of the appropriate rules and regulations. Any proposal submitted by a Department of Medicine RSA must comply with the guidelines of:

1. UCSF Department of Medicine
2. UC and UCSF
3. Granting Agency

A proposal which is not in compliance with the guidelines of all these groups may either not be awarded or not be accepted by the University. The RSA must ensure that the proposal is in compliance before it is submitted to the Granting Agency.

When preparing a proposal there are certain forms that address the compliance issues that are important to the different groups. These forms consolidate and present the information needed by each group to ensure that the proposal is ready for approval.

DOM Compliance Issues
Most of the compliance issues of importance to the Department of Medicine are addressed on the RATS data entry screen, in the Division Chief Letter, and on the OSR form. All of these questions should be answered and any issues resolved prior to a proposal being sent for signatures.

1. Is the proposal consistent with the University’s mission and the School and Department of Medicine’s standards for sponsored research activities?
2. Is the proposed PI eligible to be a PI?
3. Does the PI have an academic appointment consistent with the proposed project period?
4. Are the necessary institutional commitments (e.g. space, funding, effort, etc.) in place?
5. Is the PI’s effort reasonable?
   - Is it consistent with the 5% rule for In-residence faculty?
   - Is the PI over committed?
6. Is there cost sharing involved? If so, from where is the additional funding coming? This should be stated in the Division Chief Letter; a DPA/Fund number or other appropriate information (if funding is from outside UCSF) must be entered on the OSR Form.
7. On clinical trials, is there a minimum of 3% effort budgeted for the PI?
8. Does the Division Chief support this proposal?
9. Has the budget been calculated according to University Cost Accounting Standards?
10. Has the proposal received the Chair’s signature?
UCSF Compliance Issues
1. Most of the Compliance Issues of importance to Contracts and Grants are addressed on the OSR Form. Additional NIH grants compliance issues are addressed in the proposal itself.
2. Are the necessary CHR and CAR approvals in place?
3. Have the necessary financial disclosure forms been completed? Have any conflicts of interest been resolved?
4. Has the budget been calculated according to University Cost Accounting Standards?
5. Does the proposal conform to the appropriate salary caps?
6. Is the indirect cost rate correct? Have the indirect costs been calculated correctly?
7. Is there cost sharing involved? If so, from where is the additional funding coming?
8. Is there any faculty with joint UCSF/VA appointments? On federal proposals, are the appropriate MOUs completed?
9. Have the appropriate approvals been acquired?

Granting Agency Compliance Issues
Compliance issues will vary based on the granting agency in question. Refer to the Request for Proposal or Proposal Guidelines for the specific proposal being developed.

PROPOSAL PREPARATION

Scenario #1: PI calls telling you he/she has a grant to be submitted.

What do you do?
- Determine if the PI is eligible for PI status (See PI Eligibility Status)
- Set up timeline – review with PI (See Proposal Timeline)
- Review the list of forms with the PI to determine who will be responsible for which forms (refer to Responsibility Matrix for guidance).
- Contact key personnel to obtain:
  - Financial disclosure
  - Biosketches
  - Human subjects training certification
- Get budget outline from PI (see Preliminary Budget Worksheet)
- Subcontracts
  - Determine who will contact subcontractors (PI vs. you)
  - Obtain an administrative contact for each subcontract proposal
  - Prepare list of forms required from subcontractors
  - Give clear deadlines of exactly what you need when
  - Give them lots of time to prepare budgets and obtain institutional signatures

Take advantage of the (Proposal) Timeline Calculator function in the RATS Database.
University policy defines Principal Investigator (PI) Status as the eligibility to submit proposals for research, training, or public service contracts or grants to extramural agencies, subject to approval of the appropriate department chair/ORU director and dean. Individuals who submit applications to the Committee on Human Research (CHR) and the Institutional Animal Care and Use Committee (IACUC) must also hold PI Status.

The following Academic titles have automatic PI status in the Department of Medicine so long as the appointments in these titles are 50% or more and they have received the approvals mentioned above:

1. Professor, Associate Professor, Assistant Professor, and Instructor;
2. Professor In Residence series;
3. Professor of Clinical X series;
4. Adjunct Professor series;
5. Clinical Professor series; and

Titles not mentioned above with the exception of the Professional Research Series (please see below) must obtain approval for PI status when submitting contract and grant proposals and/or applications to the CHR or IACUC. Request PI Status with the form available online at http://or.ucsf.edu/cg/cg/faculty/forms.html. This completed form must be submitted with the contract or grant proposal and/or with the application to the CHR or IACUC. Approval may be granted for 6 months. To obtain the signatures of the Chair and the Vice Dean of Academic Affairs on the PI status waiver, a letter addressed to the Vice Dean for Academic Affairs from the Division Chief and concurred by the Chair with a copy of the PI’s CV should accompany the waiver form. This waiver form packet should then be submitted electronically with the proposal for review and signature. Once the Chair has signed, you can electronically submit the PI Status Waiver packet to the Vice Dean of Academic Affairs for signature.

Whereas the University provides individuals in the Professional Research series with inherent PI status, the Department of Medicine reserves the right to grant approval on proposals submitted by members of this title only when there is an expressed commitment by the Division Chief and mentor that they will assume full financial and programmatic liability to cover any deficits on the award if funded; that the PI candidate understands that the award does not confer any commitment towards a faculty title; and that no independent space has been committed now or in the future to the individual. The commitment should be noted in the Division Chief’s letter. Individuals in this series who are PIs on active grants prior to April 1, 2005 are “grandfathered” into this policy and not subject to this requirement.

There are specials conditions concerning the granting of PI status for the Professional Research and Specialist Series in the Department of Medicine. Please access this link for further information: http://medicine.ucsf.edu/research/docs/pistatuspolicy.pdf
The following timeline is currently in effect. Deadlines are stratified based on the type of proposal submitted, which reflects the complexity and commensurate effort needed for thorough review.

<table>
<thead>
<tr>
<th>Type of Proposal</th>
<th>No. of business days needed in advance of agency deadline</th>
<th>Rationale</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fellowships, Non-competing continuations, No-cost extensions</td>
<td>8</td>
<td>1 day for Departmental review 2 days for Chair review 5 days for C&amp;G</td>
</tr>
<tr>
<td>Governmental contracts</td>
<td></td>
<td>2 days for Departmental review 2 days for Chair review 5 days for C&amp;G</td>
</tr>
<tr>
<td>Private contracts and grants</td>
<td></td>
<td></td>
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<tr>
<td>New subcontracts</td>
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<tr>
<td>NIH proposals (R01, R03, R15, R21, F32, Ks)</td>
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</table>

These deadlines assume that proposals submitted for review have been prepared according to the agency’s guidelines that compliance issues related to human and animal research and cost sharing are followed, and that space commitments are clear. These timelines also do not include the time needed for divisional review and authorization by the Division Chief or the time after Departmental review to complete the full proposal for submission (finalizing disclosures, scientific portions, and pagination). If questions or concerns cannot be resolved in the time allocated for review, the Department may provide contingent approval, dependent on resolution of such issues and revocable if resolution is not achieved.

The OSR will finalize and send to agencies the final proposal.
- If an electronic application, C&G will notify the RSA and PI once the application has been reviewed and approved. The RSA is then responsible for the electronic submission.
- If foreign grant, please allow 1-2 extra days in Contracts and Grants (so get it in 5 or 6 days before the deadline.
- Take advantage of the (Proposal) Timeline Calculator in the RATS database.
ELECTRONIC PROPOSAL SUBMISSION TO CONTRACTS AND GRANTS

How to Email Proposals to Contracts & Grants Division

- Please note that this process does not include proposals submitted via Cayuse424 Routing. Please refer to the Cayuse424 Routing User’s Guide: [http://or.ucsf.edu/cg/7861-DSY.html](http://or.ucsf.edu/cg/7861-DSY.html).

Prepare OSR Approval Form

- Generate the “OSR Approval Form” in Proposal Express. Ensure all fields are complete and that the information is correct (see checklist on pages 2 and 3 below). Get all appropriate sign-offs in original ink. If you are unfamiliar with Proposal Express or are a new user, please visit [Proposal Express: How to Become an Authorized User](http://or.ucsf.edu/cg/6178-DSY/6145-DSY.html) for information on how to access Proposal Express.
- Scan the completed “OSR Approval Form”. C & G will accept electronic or handwritten signatures of the PI, Chair, Dean, and others as required. For more information on required signatures please see [http://or.ucsf.edu/cg/6178-DSY/6145-DSY.html](http://or.ucsf.edu/cg/6178-DSY/6145-DSY.html). Note: C&G will not accept stamped or copied signatures.

Guidelines for Proposal Submission to the Contracts and Grants Office

- Please assemble and scan the proposal packet as a PDF in the following order:
  1. OSR Approval Form with electronic (not stamped or copied) or handwritten signatures.
  2. COI Documents (if applicable) NOTE: If California Form 700U is applicable, the original signed form must also be submitted to C&G. Each COI form must include the proposal number (P#).
  3. Human and Animal Subject Approvals (if not specifying JIT).
  4. Radiation Safety Committee Approvals.
  5. Biosafety Approvals.
  6. Approvals for use of human stem cell (GESCR), if applicable.
  7. PI Status Waiver, if applicable.
  8. Memorandum of Understanding (MOU) if UCSF Faculty has joint Veterans Affairs appointment.
  9. Agency funding instructions, program announcement, Request for Proposals, or other agency instructions.
  10. Final version of entire complete proposal (C&G copy).

Uploading the proposal packet to Proposal Express:

- Log into the Research Administration System (RAS)
- Open the “Grants” tab, which will take you to “Proposal Express”
- Click on the “Documents” tab
  - Here you will see a blank field to “upload” a PDF copy of your proposal.
  - Click on the “paperclip” icon and complete the upload process.
  - In the description field write: PI Last Name, First Name, Correct Agency Due Date

Notify the Contracts and Grants Proposal Team

Send an e-mail to: [CGProposalTeam@ucsf.edu](mailto:CGProposalTeam@ucsf.edu)

1. SUBJECT LINE OF E-MAIL: Proposal Express Number, PI Name, Agency Due Date
2. TEXT OF E-MAIL: Please review proposal for agency submission.
Please remember: All proposals must be submitted by 9:00 a.m. five working days before the agency deadline date. Pursuant to the deadline procedures for C&G, proposals submitted to C&G after this deadline run the risk of being submitted late.

Late submissions will not be reviewed or transmitted to the agency funding. Incomplete proposals will be returned to the originating department. See the complete policy statements.

EXCEPTION: If a hard copy submission of all or any part of the Proposal is required by the agency, the hard copy submission process remains in effect. If the submission includes an electronic component, please specify in the “Special Handling Instructions to OSR” on the OSR Approval Form and submit hard copies of the proposal to C&G. Should there be a variance in the agency deadline due to a combination of electronic and hard copy submissions, the earlier agency submission deadline shall prevail. Please remember that in order for C&G to accept a hard copy proposal, a final version of the entire complete proposal must be received by 9:00 a.m. five (5) working days prior to the agency deadline date.

Tips for Successful Proposal Submission
1) When saving your document use the “Save As” Feature
“Save As” rewrites the entire PDF document as efficiently as possible. When you choose “Save”, changes are appended to the file which may increase the file size of the PDF.
2) To potentially reduce the size of the Proposal packet PDF go to the “File” menu in Adobe Acrobat and select “Reduce File Size”
3) Minimize the number of fonts used in the Proposal

Dedicated Help Desk
Please direct any questions regarding this procedure to CGProposalTeam@ucsf.edu or contact the Help Desk at 476-2977, Monday through Friday from 8:30 am to 12:30 pm.
Please forward any questions to Joyce Abe, Manager, Proposal Team at joyce.abe@ucsf.edu.
DEADLINE FOR THE SUBMISSION OF PROPOSALS TO THE OFFICE OF SPONSORED RESEARCH (OSR)

Under existing UCSF policy the deadline for the submission of proposals for extramural support to the OSR is 9:00 AM five working days prior to the agency deadline.

Additional Information:
1. All proposals are subject to the OSR proposal submission deadline. This includes, but is not limited to, grants, cooperative agreements, contracts, subcontracts, fellowships and non-competitive continuations.
2. Incomplete proposals will be returned to the originating department, and may be resubmitted prior to the OSR deadline. Resubmissions will be managed in the same manner as new submissions, and will be reviewed in the order received. Resubmissions received after the OSR proposal submission deadline will not be reviewed or transmitted to the agency.
3. Proposals will be reviewed in the order received by the applicable division of the OSR.
4. Exceptions to funding agency deadlines must be provided by authorized agency personnel in writing, and must be submitted with the proposal to the appropriate division of the OSR prior to the OSR deadline. Proposals submitted after the OSR deadline will not be reviewed or processed.

Instructions for Submitting Complete Proposals Prior to the OSR Deadline

To be considered complete, all proposals for extramural support must address the following compliance criteria and include all applicable documentation: OSR Approval Form, human and animal subject regulations, conflict of interest disclosures, cost accounting standards, and use of appropriate F&A rates.

Please note that the requirements for the submission of proposals to Contracts & Grants for institutional review within Cayuse424 differ from the requirements for all other proposals as specified below.

Using CAYUSE to Submit Grant Applications to Grants.gov

- Preparing to use Cayuse to submit grants to grants.gov
- Cayuse Training
- Workflow and Processing Procedures
- Access/IT Questions
- Where to Get Support
- Communications Archive

Cayuse is a software solution that is required at UCSF for the submission of most federally funded applications via Grants.gov. Cayuse is a hosted web application that can be accessed directly from a PC or Mac desktop. The system is easy to use, highly intuitive and has robust functionality to support the creation and submission of error-free grant applications.

Bookmark the Cayuse Production Site to your web browser. This is the link you will use to work in Grants.gov Cayuse.

Preparing to use Cayuse to submit applications via Grants.gov

- For PIs only and NIH applications: Create an account on the NIH Commons if you don’t already have one. To have an account activated, please send an email with your name and email address to CGAwardTeam@ucsf.edu. In the subject line of the email mark ”Request for eRA Commons Account.”
• Confirm you have Mozilla Firefox (PC and Mac) or Internet Explorer (PC only) as a web browser. Make sure you have the ability to download files onto your desktop. Contact your department’s Computer Support Coordinator (CSC) if needed.

Cayuse Training
You will find training materials in the Cayuse system under “Resources” when you log into Cayuse. We recommend you read these materials before you start to prepare your proposal. You will also find FAQ’s located here. A training site is also available for your use. This site runs separately from the Cayuse Production site and you must request a separate account for Customer Support to access the Training Site.

Workflow and Processing Procedures
Step 1: Department
Department administrators and researchers are responsible for:
1. Ensuring that any Principal Investigator submitting a grant proposal to NIH is registered on the NIH Commons.
2. Obtaining the Funding Opportunity Announcement (FOA) number from Grants.gov and downloading FOAs that use the SF424 R&R format into Cayuse.
3. Using Cayuse to create grant applications and complete all required forms in the SF424 form set.
4. Uploading all science/attachments into the application using Cayuse.
5. Resolving any errors Cayuse reports.
6. Routing the grant proposal through their internal review and approval process.
7. Ensuring that the internal Cayuse proposal name begins with the Proposal Express number (i.e., the "P" number) before delivering to Contracts & Grants.
8. Delivering a paper copy of the grant proposal and the OSR Approval Form to the Contracts and Grants office by 9 a.m. five working days prior to the deadline.

Step 2: Contracts & Grants
Analysts at Contracts and Grants are responsible for:
• Reviewing and approving the grant proposal.
• Submitting the grant proposal to the various Federal agencies via Grants.gov.

Step 3: Department (For NIH Only)
Once the proposal has been submitted and accepted into the Commons, NIH recommends that the PI and/or analyst:
• Log in to the NIH Commons and view the actual PDF version of their grant proposal.
• Ensure the PDF was transmitted, has all the necessary forms, science, attachments, etc, and that the science is formatted to their satisfaction.
• Resolve any formatting issues within the two day window that NIH allows to review the proposal.

Access/IT Questions
• Grants.gov Cayuse must be accessed using the following web browsers:
  o Mozilla Firefox (PC and Macs)
  o Internet Explorer (PC)
• If you do not have one of these web browsers installed on your desktop, please contact your CSC as soon as possible to get it installed.

All Other Proposals (Non-Cayuse424 Proposals)
For all proposals that will not be submitted electronically through Cayuse424 to the applicable federal agency, a final version of the entire proposal must be submitted to the appropriate division of the OSR for review prior to the OSR proposal submission deadline. All submissions must be prepared and completed as described at http://or.ucsf.edu/cg/cg/rsa/proposals/electronic.html

Special Considerations for the Timing of Cayuse424 Electronic Proposal Submissions
Effective September 1, 2009 departmental staff and UCSF investigators have the ability to electronically submit proposals for extramural support through Cayuse424 to federal agencies after review and approval of the proposal by Contracts & Grants within the Cayuse application. The OSR strongly recommends that the submission of approved proposals to Grants.gov be initiated by departmental staff or UCSF investigators 72 hours, but no less than 48 hours, prior to the agency deadline to allow for delays and correction of transmission errors.

Proposals will be reviewed and approved for submission to the agency by the appropriate division of the OSR as specified in the OSR Service Level Agreement. The OSR strongly recommends submitting proposals to Contracts & Grants as early as possible to provide sufficient time for proposal review and approval, and an additional 48 – 72 hours for the submission of approved proposals to Grants.gov.

OSR Service Level Agreement for the Review of Proposals
Proposals with an agency deadline of February 1, 2010 or later will be reviewed and approved for submission by the appropriate division of the OSR within five working days of receipt provided that any compliance deficiencies identified during proposal review are resolved by departmental staff in a timely manner.
## RESPONSIBILITY MATRIX

### DEPARTMENT OF MEDICINE FORMS

<table>
<thead>
<tr>
<th>Pages needing the Chair's signature should come first</th>
<th>PI</th>
<th>PI Staff</th>
<th>RSA</th>
<th>Required</th>
</tr>
</thead>
<tbody>
<tr>
<td>Division chief's cover letter to Dr. King</td>
<td></td>
<td></td>
<td></td>
<td>x</td>
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### CAMPUS

| Office of Sponsored Research (OSR) Approval Form      | x  | x       |
| Committee Approvals Needed? CAR__ CHR__ RSC__ BSC__   | x  | x       |
| (Provide copies of approval letter/s)                 |    |         |
| Disclosure of Financial Interests Form                | x  | x       |
| Human Subjects Protection Training - Certification Form (each key personnel) | x  | x       |
| Human Subjects Protection Training - Certification Letter to NIH | x  | x       |

### PROPOSAL SECTIONS

| Face Page                                            | x  | x       |
| Description (Abstract), Performance Site, Key Personnel | x  |         |
| Table of Contents                                    | x  |         |
| Detailed Budget for Year 1                           | x  |         |
| Budget for Entire Period                             | x  |         |
| Budget Justification                                 | x  |         |
| Biographical Sketch                                  | x  |         |
| Other Support                                        | x  |         |
| Resources                                             | x  |         |
| Research Plan                                        | x  |         |
| Checklist                                            | x  |         |
| Personal Data Form                                   | x  |         |
| Appendix                                             | x  |         |
Type of institution: Public, nonprofit educational institution exempt under Section 501(c) (3) of IRS code
http://www.ucop.edu/raohome/cgmemos/83-33.html

Institutional name and address: The Regents of the University of California
c/o Office of Sponsored Research
3333 California Street, Suite 315
San Francisco, CA 94143-0962 (use 94118 for overnight mail)

Federal Tax ID number: 94-6036493
University Entity ID No. (NIH only): 1946036493A6

Human Subjects Assurance No: FWA 00000068
Animal Welfare Assurance No: A3400-01

DUNS (Data Universal Numbering System) Establishment No: 09-487-8337

County: San Francisco

U.S. Congressional District: 12th

DHHS Cost Agreement Date 08/28/09

OSR Institutional Official authorized to sign for the institution on all proposals to funding agencies:
Joyce Abe
Contracts & Grants Officer
3333 California Street, Suite 315
University of California
San Francisco, CA 94143-0962
(415) 502-4986 (telephone)
(415) 476-8158 (facsimile)
joyce.abe@ucsf.edu (e-mail)

Industry sponsored contracts and fellowships
Jim Kiriakis, Interim Director
Director, Industry Contracts Division
185 Berry Street, Suite 4603
University of California
San Francisco, CA 94143-0962
(415) 353-4452 (telephone)
(415) 348-1498 (facsimile)
mailto: jim.kiriakis@ucsf.edu (e-mail)

OSR C&G Staff; Duties http://or.ucsf.edu/cg/cg/contact.html

Additional ID Numbers and Codes http://or.ucsf.edu/cg/cg/rsa/proposals/proposalinfo.html
Contracts & Grants Office

University of California, San Francisco
3333 California Street, Suite 315
San Francisco, CA 94143-0962 (for overnight use 94118)
Fax 415-476-8158

C&G Organization Chart

- **Interim Director:** Erik Lium, PhD, 415-353-4441
- **C&G Front Desk:** 415-476-2977

Proposal Team [CGProposalTeam@ucsf.edu](mailto:CGProposalTeam@ucsf.edu)
Responsible for review and submission of all proposals and Just-in-Time material to government, non-profit and foreign funding agencies.

Award Team [CGAwardTeam@ucsf.edu](mailto:CGAwardTeam@ucsf.edu)
Responsible for review, negotiation and acceptance of all awards and post-award correspondence to government, non-profit and foreign funding agencies.

Outgoing Subcontract Team [CGSubOutTeam@ucsf.edu](mailto:CGSubOutTeam@ucsf.edu)
Responsible for writing, negotiating and executing all outgoing subcontracts to outside institutions where UCSF is the prime awardee.

RAS Award Set-up Team
Responsible for RAS award set-up for government, non-profit and foreign funding agencies.
January 15, 2011

Talmadge E. King, Jr., M.D.
Professor and Chair
Department of Medicine
Box 0120

Dear Dr. King:

I support Dr. Patrick Jane’s R01 grant submission to the NIH entitled “The Etiology of the Feline Psyche”. The proposal is for the period July 1, 2011 through June 30, 2016 for a total of $592,297. This funding will support $90,000 of Dr. Jane’s salary each year plus fringe benefits. He will continue to dedicate 50% effort to this project. This research project is integral to the research mission of the Division. Your full support of this proposal would be greatly appreciated.

With kindest regards,

Jerry Mus, MD
Division Chief, Felinology
FINANCIAL DISCLOSURE FORMS

Federal Proposals
In accordance with Public Health Service (PHS) and National Science Foundation (NSF) regulations and the University Policy on Disclosure of Financial Interests Related to Sponsored Projects, principal investigators must identify all participants in their PHS or NSF sponsored projects who are responsible for the design, conduct, or reporting of the research. Each principal investigator and all participants identified by the principal investigator, as having independent responsibility for accomplishing project objectives must complete the Disclosure of Financial Interests. In addition, principal investigators and named participants must complete a new disclosure form every time there are new reportable interests, and any new participants added to the project must file disclosures.

The necessary forms (PI Certification and Disclosure) can be found at: http://or.ucsf.edu/osr/coi/forms.html

Non-Federal Proposals
A Statement of Economic Interests is a form mandated by the State of California Fair Political Practices Commission on which principal investigators disclose certain financial interests. A Statement of Economic Interests is also called a Financial Disclosure Statement in University policy and related implementing guidelines.

University Policy on Disclosure of Financial Interests in Private Sponsors of Research issued by President Saxon on April 9, 1982, and State regulations mandated by the Fair Political Practices Commission under the Political Reform Act (2 Cal. Admin. Code Section 18705) require that a principal investigator must disclose whether or not he or she has a direct or indirect financial interest in the sponsor of research that is funded in whole or in part:

1. Through a contract or grant of $250 or more with a non-governmental entity; or
2. By a gift from a non-governmental entity, which is earmarked by the donor for a specific research project or specific principal investigator, provided the amount of the gift, or the aggregate over a 12-month period, from the same donor is $250 or more.

When an interest of a principal investigator in the sponsor is disclosed a campus committee must review whether the contract, grant, or gift can be accepted.

Further information on Statement of Economic Interest forms (700U and 700U Supplement) can be found at: http://or.ucsf.edu/osr/coi/forms.html

A list of exempt organizations can be found at: http://www.ucop.edu/research/policies/exempt.html

Financial Disclosures on Incoming Subcontracts

When UCSF receives its award as a subcontract, then the principal investigator at UCSF must complete Form 700-U, unless an exception applies. Exceptions to completing the Form 700-U are as follows:

1. the subcontract is from a non-governmental entity that is listed on the exempt list;
2. the subcontract is from a "non-profit, tax-exempt educational institution"; or
3. the subcontract is from a governmental agency.
Examples of non-governmental entities are a private company, a non-profit entity, and a private university. Where the subcontractor receives its prime funding award from the PHS or NSF, then the PI must complete the federal declaration form in addition to Form 700-U (and regardless of whether or not exceptions for submission of Form 700-U apply), and the PI and all participants who are listed on that declaration form must complete federal disclosure forms. All required forms must be completed and submitted at the time of proposal submission.

NOTE: Original (700-U only) disclosure forms must be submitted to Contracts and Grants within 24 hours of the proposal submission.

HUMAN SUBJECTS

A human subject is defined as a living individual about whom an investigator (whether professional or student) conducting research obtains:
1. data through intervention or interaction with the individual, or
2. identifiable private information.

The use of human subjects in research at UCSF falls under the jurisdiction of federal regulations (45 CFR 46 and 21 CFR 50 and 56). UCSF investigators are granted the privilege of using human subjects under the terms of a formal assurance to the government that research conducted at UCSF complies with these regulations protecting human subjects. All projects involving human subjects, regardless of the site of activity or the funding source, or whether or not there is any funding, that are conducted by UCSF faculty must be reviewed and approved by the Committee on Human Research (CHR), which the Institutional Review Board (IRB) for UCSF. All participants who conduct or support research involving human subjects must be aware of applicable regulations, policies, and standards of professional conduct and practice.

Further information on approval for research using human subjects can be found at http://www.research.ucsf.edu/chr/index.asp

ANIMAL SUBJECTS

The Institutional Animal Care and Use Committee (IACUC) for the University of California, San Francisco (UCSF) evaluates the scientific merit of all research studies proposing the use of vertebrate animals. Non-vertebrate animals such as worms, fruit flies, etc. do not require approval by the University. All projects involving vertebrate animals in research and instruction that are conducted by UCSF faculty require IACUC approval. If the activity occurs at UCSF, regardless of the funding source, then the study must without exception, be reviewed and approved by IACUC. Research and instruction at UCSF involving vertebrate animals must be conducted in compliance with the requirements set forth in the Animal Welfare Act, the NIH Guide for the Care and Use of Laboratory Animals, and the PHS Policy on the Humane Care and Use of Laboratory Animals. The privilege of using animals is granted based on the University’s assurance to the federal government that faculty, staff and students will comply with all applicable federal regulations and university policies. The responsibilities of those involved in the use of animals in research and instruction are set out below.

Further information on approval for research using animal subjects can be found at http://www.iacuc.ucsf.edu/
Other Support Pages must be submitted for all key personnel, excluding key personnel that are consultants. The combination of paid and donated effort cannot exceed 95% for In-Residence and Tenured (those who have been assigned a 19900 funding slot) faculty members. Effort cannot exceed 100% for faculty in all other academic series or for other non-academic personnel. The excess of the 5% for In-Residence and Tenured faculty members may be allocated to professional fees for teaching and clinical care, discretionary sources, endowment income, 19900 funds, or other non-grant related and unrestricted sources. Other Support includes all financial resources, whether Federal, non-Federal, commercial or institutional, available in direct support of an individual's research endeavors, including but not limited to research grants, cooperative agreements, contracts, and/or institutional awards. Training awards, prizes, or gifts are not included.

Information on other support assists awarding agency staff in the identification and resolution of potential overlap of support. Concurrent effort, whether scientific, budgetary, or commitment of an individual's effort greater than 100 percent, is discouraged and allowed only under special circumstances and often only with the prior approval of the funding agencies. The goals in identifying and eliminating overlap are to ensure that sufficient and appropriate levels of effort are committed to the project; that there is no duplication of funding for scientific aims, specific budgetary items, or an individual's level of effort; and only funds necessary to the conduct of the approved project are included in the award. Please note: the NIH requires investigator effort to be stated in calendar months.

If effort exceeds 100%, please check the following:

- Is the effort being calculated correctly? A workweek is defined as however many hours the person works. If the workweek is 80 hours, calculate on the % of 80 hours worked on the project
- Are you paying attention to the start and end dates of the grant?
- Is there concurrent effort with another grant, which is causing the total effort to be over 100%? If so, an explanation and in some cases, prior approval from the funding agency must be included with each proposal for the concurrent effort to be approved at UCSF. For example, a PI may have a K-award with a mandated 75% effort and is proposing 30% effort on an R01. Prior approval may be sought from the NIH for 5% of the effort to be concurrent on each grant if the effort is necessary and appropriate

Contents of Other Support Page

- Project Number: If applicable, include a code or identifier for the project.
- Source: Identify the agency, institute, foundation, or other organization that is providing the support.
- Major Goals: Provide a brief statement of the overall objectives of the project, subproject, or subcontract.
- Dates of Approved/Proposed Project: Indicate the inclusive dates of the project as approved/proposed. For example, in the case of NIH support, provide the dates of the approved/proposed competitive segment.
- Annual Direct Costs: In the case of an active project, provide the current year's direct cost budget. For a pending project, provide the proposed direct cost budget for the initial budget period.
- Percent Effort: For an active project, provide the level of effort (even if unsalaried) as approved for the current budget period (this is represented by calendar months for Federal...
Grants and Contracts.) For a pending project, indicate the level of effort as proposed for the initial budget period. In cases where an individual's appointment is divided into academic and summer segments, indicate the proportion of each devoted to the project.

- Overlap: After listing all support, summarize for each individual any potential overlap with the active or pending projects and this application in terms of the science, budget, or an individual's committed effort.
  - Budgetary overlap occurs when duplicate or equivalent budgetary items (e.g., equipment, salary) are requested in an application but are already provided for by another source.
  - Commitment overlap occurs when a person’s time commitment exceeds 100 percent, whether or not salary support is requested in the application. While information on other support is only requested for key personnel (excluding consultants), no individuals on the project may have commitments in excess of 100 percent.
  - Scientific Overlap occurs when: (1) substantially the same research is proposed in more than one application or is submitted to two or more different funding sources for review and funding consideration, or (2) a specific research objective and the research design for accomplishing that objective are the same or closely related in two or more applications or awards, regardless of the funding source. Potential scientific overlap is to be addressed by the SRG only by its identification in an Administrative Note in the summary statement.
  - Resolution of Overlap. Resolution of overlap occurs at the time of award in conjunction with applicant institution officials, the principal investigator, and awarding agency staff.

Non-Competing Continuations
For the purposes of a non-competitive continuation progress report, other support information is only required on active support for all key personnel. It is advised that any pending application that has an overlap with the proposal being continued should also be included so that the NIH’s approval of the overlap can be obtained.

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<th>BUDGET PREPARATION</th>
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The initial step in developing a proposal budget is to meet with the PI to complete the Preliminary Budget Worksheet. This worksheet will allow you to determine which items the PI needs in each cost category for each year of the project. This worksheet provides a starting point for the information to be incorporated.

In addition, when starting to enter numbers for a proposal budget, the RSA should use the Pre-Award Budget Workbook (http://medicine.ucsf.edu/research/docs/) or prepare his/her own budget template.

Finally, when preparing a budget, the RSA should consider the four tests of cost allowability:
1. Reasonable: The cost is necessary and is what a prudent person would spend on an item.
2. Allocable: The project will benefit directly from the cost, and the cost is to be associated with only that project.
4. Consistent: The costs are consistently treated as a direct or indirect cost in like circumstances across the Institution.
**Budget Elements:**

### Salaries & Wages

- **Salary projections**
  - Obtain current salaries for all employees named in the grant
    - Look up on WebLinks
    - If you do not have access to a person, ask his/her Research Administrators or Division Administrators
  - How do you project salaries for the positions listed as To Be Named?
    - Go to HR website, look up title and pay plan
    - If Step based, select middle (step 3, 3.5 or 4)
    - If merit based, select midpoint
  - For NIH, AHRQ, and SAMSA grants, determine if any salaries are above the NIH Salary Cap (currently $199,700). NIH has published updated information regarding the Fiscal Year 10 salary limitation under NIH Notice NOT-OD-10-041 and NOT-HS-10-012. Effective January 1, 2010, the Executive Level I salary level increased to $199,700. Please utilize the new salary cap rate effective immediately when preparing new, renewal, or resubmission proposals. Note: The salary cap limitation applies only to awards from NIH, AHRQ, and SAMHSA. The salary cap should not be applied when preparing proposals for other federal or non-federal agencies.
  - If a salary is over the salary cap, the Salary Requested should be calculated using the salary cap. In this case, the Institutional Base Salary can be listed as the actual salary or the NIH capped salary be listed with an asterisk noting that the “PI’s actual salary exceeds the NIH Cap.”
  - California Institute for Regenerative Medicine (CIRM) - The currently salary caps that should be applied to CIRM awards are as follows: Investigator: $213,000; Pre-doctoral: less than or equal to $27,000; Post-doctoral: $38,000 to $55,000; Clinical Fellow: $69,000 to $80,000. These rates are effective for any new awards issued on or after July 1, 2010. However, for ongoing CIRM awards that have a budget period, which started prior to July 1, 2010, the new rates should not be applied until the start of the next budget period for that individual grant on or after July 1, 2010. Re-budgeting of funds would be allowable for these awards to cover the increased cap rates.
  - Escalation
    - Include a 2% Range Increase every October
    - Contact appropriate Division Administrator to obtain Merit dates and amounts.

- **Administrative Salaries**
  - Determine if any administrative salaries are allowable (Review “Unallowable Expenses that May be Allowable” for Federal Grants. For non-Federal Grants review the grant guidelines.
  - If administrative salaries are allowable and included, the budget justification must include a detailed justification for the administrative salaries explaining how the administrative effort is above and beyond normal administrative activities.

- **Donated Effort (Cost Sharing)**
  - The PI must identify a valid source of salary support for any donated effort. This information must be included in the letter of support from the Division Chief.
Fringe Benefits

This provides updated budget planning information regarding the restart of contributions to the University of California Retirement Plan (UCRP), and its effect on employee benefits rates used in contract and grant proposals.

At its February 2009 meeting, The Regents approved a plan to resume employee and employer contributions to the UCRP effective April 15, 2010. The University contribution rate is 4%. On the member side, the current Defined Contribution Plan (DCP) member contribution is being redirected into UCRP. These initial rates will remain in effect through FY 2010-11. For FY 2011-12 and beyond, current planning assumptions regarding all UC-paid employee benefits costs increases, including UCRP, have been incorporated into the overall rates listed below.

Effective immediately, these updated employee benefits rates should be reflected in all sponsored project applications for academic and staff personnel. Please note that these are escalating rates; therefore, if a budget proposal covers two UC fiscal years (i.e. 10/1/10 - 9/30/12), a combination of the two benefit rates should be used in the proposal.

It is important that all proposals being submitted to Contracts and Grants reflect the appropriate new rates. UCRP expenses will be a direct charge to all sponsored project contracts and grants as of April 15, 2010.

**April 15, 2010 to June 30, 2011**

- Academic: 23%
- Staff: 31%

**July 1, 2011 to June 30, 2012**

- Academic: 26%
- Staff: 34%

**July 1, 2012 to June 30, 2013**

- Academic: 29%
- Staff: 37%

**July 1, 2013 to June 30, 2014**

- Academic: 31%
- Staff: 39%

**July 1, 2014 to June 30, 2015**

- Academic: 33%
- Staff: 41%

**July 1, 2015 to June 30, 2016**

- Academic: 35%
- Staff: 43%

For proposals prepared using Cayuse software, the manual override function will need to be used in order to include these escalating fringe rates for academic personnel and staff. The OSR is working directly with Cayuse, Inc. to determine a comprehensive work-around for this issue.
If you have any questions regarding the information presented, please contact the C&G Proposal Team at CGProposalTeam@ucsf.edu, or Joyce Abe, Proposal Team Manager at Joyce.Abe@ucsf.edu.

Consultants
- A Consultant is defined as procured professional services or advice from an individual. Consultants may not help publish scientific findings or take part in the long-term direction of a research project. This differs from a subcontractor who is performing programmatic work. A consultant does not devote a percent effort to a project. If someone has a percent effort, he/she should most likely be included as a subcontractor.
- Provide the name and organizational affiliations of all consultants, whether paid or unpaid.
- Include consultant fee for each paid consultant.
- A UCSF salaried faculty member cannot serve as a paid consultant on a UCSF proposal. He/she must be included in the personnel category.
- An Independent Consultant agreement would need to be created if the proposal is funded.
- A UCSF employee who separates from the university may not be eligible to consult until two years after the separation date. See Public Contracts: Conflict of Interest (SB 1467) http://cpbc.ucsf.edu/do_business_with_ucsf/hire_an_independent_consultant/Senate_Bill_1467_Guidance for additional information.

Equipment
- An article of non-expendable personal property having a useful life of more than one year and an acquisition cost of $5,000 or more per unit per UCSF policies effective 1/1/05 and NIH policy per 7/1/06.
- Accessories, component parts and installation costs of an item of equipment should be listed as part of the basic unit cost of the equipment. These costs should not be listed separately.
- Furniture meeting the threshold of $5,000 or over is considered equipment instead of supplies.

Supplies
- Includes items such as chemicals, glassware, radioisotopes, animal purchase costs, and other small equipment (under $5,000)
- Estimate how many of each item you will need
  - Call to get price quotes
  - Budget 3% increase each year
  - Refer to Cost Accounting Standards for allowable/unallowable items http://controller.ucsf.edu/fin_compliance/cas_guidelines.asp

Travel
- Include costs for airfare, ground transportation, registration fees, lodging and per diem.

Patient Care Costs
- Patient Care Costs
  - Only UCSF Outpatient laboratories are listed as patient care costs
    - Exempt from F&A
  - If outside lab is used (e.g. Quest Diagnostics), list under other expenses
    - Not exempt from F&A
  - If research laboratory used, it is not considered patient care since it is most likely still experimental. Most research labs will charge you personnel costs and other supplies, rather than a per test charge.
Other Expenses

- Includes items such as publication costs, long distance costs, equipment and/or facilities rent and lease, equipment maintenance costs, patient subject costs, computer services, service recharges, animal per diem costs.
- Also includes contracts for services. If the cost of the service contract equals 25% or more of the total budget, a detailed breakdown of costs should be provided. If a contract for services is included, a Purchase Order with the vendor must be established if the proposal is funded.
- Also includes fee remission and off campus office site space rental. These items are excluded from indirect cost calculations.
- Refer to the Cost Accounting Standards for guidance on unallowable expenses, http://controller.ucsf.edu/fin_compliance/cas_guidelines.asp

Consortium/Contractual Costs (Subcontracts)

- Required when a portion of the work is to be provided by an organization outside of UCSF.
- To include a subcontract in a budget, the following is needed from the subcontractor:
  - A signed NIH Face Page, if applicable, or a letter of intent from the subcontractor. The PI and the Institutional Official of the other institution must sign both items. (This is highly recommended).
  - Abstract or Scope of Work
  - Budget including both direct and indirect costs.
  - Biosketch for all Key Personnel on the subcontract.
  - Resources and Environment page for NIH grants
  - Relevant CHR and CAR approvals.
  - NIH Checklist, when applicable.
- Total subcontract costs, direct and indirect, are included as direct costs in the UCSF budget. Only the first $25,000 of each non-UC subcontract may be included in the indirect cost calculation for UCSF over the length of the project.
- Does not include contracts for services, which are to be listed in Other Expenses.

Indirect Costs (or Facility & Administration Costs)

- See F&A Cost Rate Agreement dated 08/28/09 (new date). Agreement was renewed for three years with no change in rates. (http://or.ucsf.edu/cg/cg/faculty/fa.html)
## Preliminary Budget Worksheet

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<th>FY03</th>
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* Contact Name, Phone number and e-mail:

NOTES:
In response to federal Cost Accounting Standards (CAS) regulations, the University of California, San Francisco (UCSF) developed charging practice guidelines for sponsored projects. Federal regulations mandate that universities establish consistent practices for defining and charging costs either directly or indirectly. Office of Management and Budget (OMB) Circular A-21 (formally Title 2 Code of Federal Regulations Part 220, aka 2 CFR Part 220), Cost Principles for Educational Institutions, sets forth the principles for determining the costs – direct vs. Facilities & Administrative (F&A), allowable vs. unallowable, etc. – applicable to federally sponsored projects and acceptable allocation methodologies.

DEFINITION OF COSTS

**Direct Costs** are those costs that can be identified specifically with a particular sponsored project or that can be directly assigned to such activities relatively easily with a high degree of accuracy. (OMB Circular A-21, D1.)

**Facilities & Administrative (F&A) Costs** are those costs that are incurred for common or joint objectives and therefore cannot be identified readily and specifically with a particular sponsored project. (These costs were previously known as indirect costs.) (OMB Circular A-21, E1.)

**Unallowable Costs and Activities** are those costs and activities that cannot be directly charged to a federal contract or grant, nor can they be included in F&A rate calculations.

PRINCIPLES FOR CHARGING COSTS TO SPONSORED PROJECTS

In order for an expense to be considered allowable as a direct cost, the cost must be:

- **Allowable** – The cost must be allowable under the terms and conditions of the sponsored award, under applicable sponsor regulations (OMB Circular A-21, C2), and under University policies.

- **Reasonable** – The cost may be considered reasonable if the nature of the goods or services acquired, and the amount involved therefore, reflect the action that a prudent person would have taken under the circumstances prevailing at the time the decision to incur the cost was made. (OMB Circular A-21, C3)

- **Allocable** – The cost must benefit the project and be directly attributable to the project or activity being performed. The cost can only be assigned and allocated to the project(s) based on that portion of the expense that represents the direct benefit to the project. (OMB Circular A-21, C4)

- **Consistently treated** – Costs incurred for the same purpose in like circumstances must be treated consistently as either direct or F&A costs. (OMB Circular A-21, C10) and (OMB Circular A-21, C11)

Additional Information is available at:

- [http://controller.ucsf.edu/fin_compliance/cas_guidelines.asp#S03_Principles](http://controller.ucsf.edu/fin_compliance/cas_guidelines.asp#S03_Principles)


- [http://controller.ucsf.edu/fin_compliance/cas_guidelines.asp](http://controller.ucsf.edu/fin_compliance/cas_guidelines.asp)

CAS Unallowable Costs - Appendix A:

- [http://controller.ucsf.edu/fin_compliance/files/CAS_Appendix_A.pdf](http://controller.ucsf.edu/fin_compliance/files/CAS_Appendix_A.pdf)

CAS Frequently Asked Questions - Appendix B:
FACILITIES AND ADMINISTRATIVE (F&A) COSTS

The Regents and the Department of Health and Human Services (DHHS) have signed a new Facilities & Administrative Cost Rate Agreement. These rates should now be used on proposals submitted to government or non-profit agencies that do not have an approved indirect cost policy waiver in place. Use "08/28/09" as the DHHS agreement date on the NIH application checklist page, or when an agreement date is requested by other funding agencies.

<table>
<thead>
<tr>
<th>Sponsored Research</th>
<th>On-Campus</th>
<th>Off-Campus</th>
</tr>
</thead>
<tbody>
<tr>
<td>7/1/05 – 6/30/06</td>
<td>51.5%</td>
<td>26.0%</td>
</tr>
<tr>
<td>7/1/06 – 6/30/07</td>
<td>53.5%</td>
<td>26.0%</td>
</tr>
<tr>
<td>7/1/07 – 6/30/08</td>
<td>54.0%</td>
<td>26.0%</td>
</tr>
<tr>
<td>7/1/08 – until amended</td>
<td>54.5%</td>
<td>26.0%</td>
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<table>
<thead>
<tr>
<th>Instruction</th>
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<th>Off-Campus</th>
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</thead>
<tbody>
<tr>
<td>7/1/05 – 6/30/06</td>
<td>38.0%</td>
<td>26.0%</td>
</tr>
<tr>
<td>7/1/06 – until amended</td>
<td>43.2%</td>
<td>26.0%</td>
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</table>

<table>
<thead>
<tr>
<th>Other Sponsored Activity</th>
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</tr>
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<tbody>
<tr>
<td>7/1/05 – 6/30/06</td>
<td>30.0%</td>
<td>26.0%</td>
</tr>
<tr>
<td>7/1/06 – until amended</td>
<td>33.0%</td>
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<table>
<thead>
<tr>
<th>General Clinical Research Center</th>
<th><strong>Note special GCRC MTDC base listed below</strong></th>
<th></th>
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</thead>
<tbody>
<tr>
<td>7/1/05 – 6/30/06</td>
<td>27.0% (One Rate Only)</td>
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<td>7/1/06 – until amended</td>
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<table>
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<th>Industry Sponsored Clinical Trial</th>
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</tr>
</thead>
<tbody>
<tr>
<td>7/1/08 – until amended</td>
<td>26%</td>
<td>(One Rate Only)</td>
</tr>
</tbody>
</table>

Modified Total Direct Cost Base is the Total Direct Cost less expenditures for:

1. Equipment cost of:
   a. Purchase including shipping and sales tax of tangible, non-expendable personal property having a useful life of more than one year and an acquisition cost of $1,500 ($5,000 effective July 1, 2006) or more per unit. This includes software costing $1,500 ($5,000 effective July 1, 2006) or more per copy license (including the cost of sales tax, shipping, and any installation charges).

2. Alterations and Renovations.
3. Patient Care Costs - costs of hospitalization and other routine and ancillary services provided by a hospital or clinic to patients participating as research subjects. Routine and ancillary services provided by academic departments or units and which are covered by the
DHHS negotiated Patient Care Rate Agreement (generally, those services which are billed through UCSF Medical Center) are considered patient care costs. Patient care costs do not include services provided by commercial laboratories which must be budgeted in the "Other Expenses" category and assessed F&A costs.

4. Off-campus rental of space and related maintenance costs (janitorial, utilities) but only if they are included in the rental agreement.

5. Tuition and fee remission (including graduate student health insurance).

6. Scholarships and fellowships - financial aid paid directly to University students (stipends, scholarships and fellowships). This category does not include any disbursement of salaries and wages.

7. That portion over $25,000 of each subcontract with a third party, including the UC/DOE Laboratories (Lawrence Livermore, Lawrence Berkeley, and Los Alamos National Labs). F&A costs are assessed on the first $25,000 during each competitive project period. When issuing multiple subcontracts to the same institution, exclude that portion over $25,000 of the combined amount of all of the subcontracts to that institution.

8. The total costs of any subcontract to another UC campus.

**For GCRC awards, the MTDC base includes all exclusions listed above (1-8) plus salaries and fringe benefits for nurses, bionutritionists, ward clerks, and social workers supported as a direct cost to the grant.

Use of more than one rate

The use of both the on-campus and off-campus rates for a given project may be justified if:

1. the project is significant (total salaries, not including fringe benefits, for the project exceed $250,000/year),
2. the on-campus and off-campus portions can be clearly identified by means of separate budgets for the on-campus and off-campus portions, and
3. the direct costs associated with each portion of the project must total at least 25% of the direct costs of the entire project.

F&A on awards made prior to 08/28/09

F&A rates for federal grants and contracts awarded prior to August 28, 2009 will remain fixed at the rate(s) in the original award notice for the total project period stated in the award notice.

### TYPES OF PROJECTS

The following are definitions of the types of projects covered by the F&A memo.

**Sponsored Research:** The separately budgeted and accounted for research under a contract or grant made in support of investigation or experimentation aimed at the discovery and interpretation of facts, revision of accepted theories in the light of new facts, or the application of such new or revised theories. Includes basic, applied and developmental research.

**Instruction:** A contract or grant awarded to support costs of training University of California students, personnel, or prospective employees in research, or in the techniques or practices pertinent to the delivery of health services in the particular area of concern. Fellowships are included in this category.

**Other Sponsored Activity awards:** An award for an activity other than research or instruction. These include:
Public Service: A contract or grant award to educate, train, or disseminate information to a primarily non-UC, sponsor-designated group of recipients. Awards of this type are frequently from federal, state, municipal or county government agencies. Conference awards are included under this project type. Examples are training of city or county staff on new procedures for HIV prevention or a state funded poison control center.

Clinical Trials: An award given specifically for:
1. The controlled, clinical testing of Investigational New Drugs (INDs) or Investigational devices (IDEs) using either a sponsor or investigator developed protocol under a FDA Phase I, II, III, or IV drug study or a FDA-regulated medical device study; or
2. The controlled, clinical testing of a protocol performed under the sponsorship of an approved national cooperative consortium for clinical trial services.
3. Ancillary studies at UCSF that support an FDA-approved clinical trial being performed at an outside agency, or under a clinical trial sponsored under the direction of an approved national cooperative consortium, can be classified as a clinical trial.
4. Clinical trials do not include any projects involving animal subjects.
   - Industry sponsored clinical trials are covered by their own F&A rate of 26%.

Other Clinical Service: A one-time sale of a pre-developed clinical test or clinical evaluation service (such as radiograph review, MRI screening) by a UC faculty member and associated staff. If the test is modified, improved or developed in any manner in order to provide the service, then the agreement is classified as sponsored research.
   - This other clinical service definition also includes the provision of medical/patient care services to a non-UC, sponsor-designated group of recipients. Awards of this type are frequently from federal, state, municipal or county government agencies. Examples are a city HIV screening clinic or provision of mental health services.

Equipment: An award solely for the purpose of purchasing equipment items.

Other: This category covers awards, which may not clearly fit within other categories (for example a travel grant). Program evaluation awards are also included in this category. A program evaluation award is defined as an award to evaluate a sponsor's program or a sponsor-designated program (for example, an award to evaluate a Medicare program). If an evaluation award includes actual performance of plans to improve, modify or develop a program, which has been evaluated, and the majority of the work under an award is for these activities, the award should be classified under the appropriate activity category of Instruction, Research, or Public Service (i.e., whichever best reflects the actual performance).

DOM REQUIREMENTS FOR SUBMITTING PROPOSALS

All research applications and proposals must be approved and signed by the Chair of the Department prior to submission to the campus Contracts and Grants office. To obtain the Chair's signature, a complete proposal package must be submitted electronically via RATS to the Assistant Director and Director of Research Administration for preliminary review and routing to the Chair. Investigators should contact their designated Research Services Analyst (RSA) for assistance with the proposal package, which consists of the following, assembled in order:
- Signature Pages (page two of the OSR Form and any additional pages which require the Chair's signature).
- Letter of Support from the Division Chief
- Internal Budget
- Office of Sponsored Research Approval Form
  - signed by PI (or fellow & mentor, if applicable)
  - signed by Division Chief under additional approval
- Memorandum of Understanding (MOU) for all VAMC faculty, if applicable
- Copy of Agency Instructions for all proposals except NIH unsolicited
- Conflict of Interest Forms
  - Federal Principal Investigator Certification Form
  - Disclosure of Financial Interests Form
  - Statement of Economic Interests (700-U) Form
- Committee Approvals (CAR/CHR, etc.), if applicable, (usually Just-in-Time)
- NIH Human Subjects Training Certification, if applicable, (usually Just-in-Time)
- Agency specific application materials. (Follow agency guidelines).

NOTE: reprints and publications do not need to be included for review but will need to be added before submission to UCSF Office of Sponsored Research, if these items are required by the agency.

Submission of proposals and other documents for review and signature are now submitted electronically through RATS. No hard copies are required. Approved documents will be stored electronically.
**FORMS TO INCLUDE IN EACH COPY OF THE GRANT**

<table>
<thead>
<tr>
<th>Description of Document</th>
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<th>RSA Copy</th>
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<th>DOM Chair Copy</th>
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**SUBCONTRACTING TO A PRIME**

When a PI proposes to be a subcontractor to another institution, this proposal should be treated in the same way as any other proposal. It is subject to the same timeline and signature process as any other outgoing proposal.

On a subcontract proposal, the Lead Institution should be listed as the Funding Agency and the proposal should be sent to the contact at the Lead Institution for inclusion in the main proposal.

What you need to know:
1. Who is the prime funding source?
2. Is the project funded under a grant or a contract?
3. Is the Lead Institution responding to an RFP (Request for Proposal), PA (Program Announcement), or other solicitation?
4. When does the Lead Institution submitting the proposal need your component? Remember, they will need some lead time to compile the full proposal so they will be able to meet the Prime’s deadline. This is your Due Date.
5. How many copies of your component does the Lead Institution need? Can documents be submitted electronically?
6. UCSF requires that any new proposal for extramural support contain the following:
   - Completed and signed OSR Approval Form
   - Financial Disclosures
   - Scope of Work
   - Detailed Budget with the full F&A costs
   - Budget Justification
7. Construct the proposal according to the UCSF interpretation of Cost Accounting Standards.
8. Use UCSF approved F&A rates.
9. What else does the Lead Institution require? Other Support, etc.? You must provide a copy of all items in your proposal for the C&G files.
10. Any proposal information submitted to the Lead Institution should be submitted to C&G first.
January 8, 2011

Anita Fladell
Grants Management Specialist
Office of Special Population and Research Training, NIAID, NIH, DHHS
6700-B Rockledge Drive, MSC-7610
Room 2255
Bethesda, MD 20892-7610

Submitted by FAX: (301) 496-8729

RE: 1 R01 AI 054157-01
Just-In-Time Information

Dear Ms. Fladell:

Per your email request dated December 12, 2010 (attached), I am submitting the following information and documents:

- Current IRB Approval Date: 11/04/10
- Human Subjects Protection Training Certification Letter
- Other Support for Key Personnel

Please do not hesitate to contact me if you have any questions.

Sincerely,

Peter R. Chism, M.D.
Principal Investigator

Joyce Abe
Contracts and Grants Officer
NEW AWARD

When a new award is received, it is the responsibility of the RSA to make sure that the DPA/Fund is set up and that the funds are appropriated correctly. It is also the responsibility of the RSA to ensure that appropriate expenses begin to incur against the account in a timely manner and that all of the necessary subcontracts and consulting agreements are executed as quickly as possible. Delays in assigning personnel to new projects or in establishing the appropriate subcontracts and consultant agreements will lead to delays in expenses hitting the ledgers in a timely manner.

- Receive Award Letter
- Set up DPA/Fund
- Set up Subcontracts & Consultant Agreements
- Set Reminders
- Appropriate the budget
- Set Up Speedchart
- Set up Personnel
- Make contact with Other Departments
AWARD LETTER

The RSA must check the award letter or notice of grant award for accuracy. Check that the award amount and terms are correct and that the indirect costs have been calculated correctly. Also, if an approved budget is included with the award letter, make sure there is a project budget that matches it.

Any discrepancies or errors should be addressed immediately through the Contracts & Grants Office.

SETTING UP THE DPA/FUND

After the award letter has been checked for accuracy, the DPA/Fund should be set-up. With the exception of private grants and federal awards, the Accounting office will set up the DPA/Fund when it is given the appropriate information. The Accounting Office will forward the RSA the Fund/Speedchart Number Form as well as a cost-sharing form, when applicable. Helen Wong in the Contracts and Grants Office will create the new DPA/Fund for private grants, which will be forwarded to the PI and the RSA by e-mail.

Check that the Depcode and DPA used is appropriate to the Division and PI. Check that it is also a Depcode for which you have access. Accounting should also be provided with a copy of the budget to appropriate correctly. The fund number assigned will be based on the type of award for federal funds to set-up the DPA/Fund.

When the DPA/Fund is set up, Extramural Funds Accounting will appropriate the budget into NCA Group 438888: Campus Unallocated. The RSA must then submit a Budget Adjustment Journal to correct the appropriate. It is imperative that the budget be appropriated correctly to keep track of re-budgeting needs; otherwise it will be difficult to track spending by cost category.

REQUESTING A DPA/FUND PRIOR TO AWARD

If the formal award letter has not yet been received, and it is necessary to begin spending on a grant immediately, it is possible to request a DPA/Fund in advance. If the DPA/Fund is assigned prior to the receipt of an award letter and the award is never received, the Division will have to identify a fund to cover all of the expenditures incurred on the DPA/Fund. The DPA/Fund should only be requested prior to the receipt of the formal award. Note that DPA/Fund requests prior to award are not always approved.

To set up a new fund in advance of award, complete a Fund in Advance of an Award Form, accompanied by a cover letter from the Division Chief. The cover letter from the Division Chief must indicate that the Division accepts the risk if the award is not received and provide the source of funds that will cover any incurred expenses. The Division Chief’s signature represents that these conditions are understood and accepted. Please add an “I concur” line for the Director of Research Administration, Suzanne Sutton.

In addition to the form and cover letter, the request should include backup documentation, indicating that the award will be forthcoming. The documentation may be either:
1. correspondence from the agency stating that they expect to fund the award (and when), or
2. the notice of grant award.
When the cover letter, Fund in Advance of an Award form, and backup documentation have been completed and signed, they must be reviewed by the Director of Research Administration, Suzanne Sutton, before the Chair will sign.

Please refer to the Office of Sponsored Research page for instructions and the form to request a DPA/Fund prior to an award: http://or.ucsf.edu/cgi/9142-DSY.html

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**SETTING UP A SPEEDCHART**

Spending can begin on the account once the award has been received and the DPA/Fund has been set up. A Speedchart is required for purchasing. A Speedchart is a combination of 5 alphanumeric characters that are linked to a specific DPA, Fund, & Fund Year. Access the Speedchart Request Form (http://controller.ucsf.edu/accounts/forms.asp) to set up a new Speedchart. When filling out the Request Form, the RSA should list the person who will be responsible for reconciling the ledgers as the Department Accounts Payable Contact.

For Federal Grants, when the Accounting Office sends the RSA the “Fund/Speedchart Number Form” in order to set up the new DPA/Fund the RSA can also set up the SpeedChart. The RSA should provide the necessary information and forward the form to the Accounting person indicated in the e-mail. This person will then send the RSA the new SpeedChart number.

When the SpeedChart is set up, the RSA should give the number to the person(s) responsible for doing purchasing for the account and notify the person who is responsible for reconciling the ledgers that a new account has been set up. The RSA should consult with the purchasing and reconciling people to ensure that everyone is aware of their responsibilities regarding the account. They will need to work together to facilitate complete reconciliation of the account.

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**PERSONNEL**

After the award has been received and the DPA/Fund has been set up, the RSA should ensure that all the appropriate Personnel costs are apportioned and expended to the account. Refer to the approved budget for a list of people whose salaries should be coming from the account and the percent effort at which they should be funded. The RSA should notify the Division Administrator of any necessary funding changes and their effective dates. The Division Administrator will inform Human Resources of the payroll changes. If there is a delay in getting the award or if any of the payroll changes are retroactive, the RSA should prepare payroll transfers to transfer the appropriate levels of effort to the new grant.

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**OTHER DEPARTMENTS**

If anyone on the account is receiving salary support from a Department other than the Department of Medicine, notify the appropriate administrator of the person’s funding changes. If there is someone in another Department who will be doing purchasing on the new account, they should be informed of the speedchart number. The RSA should work with the purchasing person to decide on the purchasing procedures.
SETTING-UP OUTGOING SUBCONTRACTIONS

After the award has been received and the DPA/Fund has been set up, the RSA should check the proposal for any subcontracts. If there are any, set them up as soon as possible. Follow the instructions on the OSR Website (http://or.ucsf.edu/cg/cg rsa/outsubs.html) to prepare an outgoing subcontract proposal packet. Once the packet is completed it should be submitted to the Contracts and Grants office at Box 0962.

CONSULTANT AGREEMENT

After the award has been received and the DPA/Fund has been set up, the RSA should check the proposal to see if any consultant agreements need to be set up. Consultant Agreements need to be set up when an individual, who is not employed by the University, provides expertise or advice on a project for a fee. If the consultant will be providing services no more than once per year for an amount of $2,500 or less, establish a One-Time Independent Consultant Agreement. If the consultant will be providing services more than once a year and/or for a total amount of more than $2,500, an Independent Consultant Agreement should be set up. Refer to the Campus Procurement and Business Contracts (CPBC) Website for further information on setting up Consultant Agreements: UC Consulting Agreements.

SETTING REMINDERS

When the Notice of Grant Award is received, mark on your calendar all due dates for reports (financial or progress). Set reminders for anyone involved in preparation of the reports 1 - 2 months prior to the due date.
<table>
<thead>
<tr>
<th>Type of Agreement</th>
<th>Fund set-up by:</th>
<th>Source of Authorization</th>
<th>Request from:</th>
<th>Pre-award set-up request from PI allowed*</th>
<th>Budget Appropriated</th>
<th>EMF notifies Project Administrator</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contracts – Federal, State &amp; Local Gov’t.</td>
<td>EMF</td>
<td>Award synopsis &amp; contract</td>
<td>Contracts &amp; Grants</td>
<td>Yes</td>
<td>Per contract terms – usually for 1 year only</td>
<td>Yes</td>
</tr>
<tr>
<td>Contracts – Private Not-for-profits</td>
<td>EMF</td>
<td>Award synopsis &amp; contract</td>
<td>Contracts &amp; Grants</td>
<td>Yes</td>
<td>Per contract terms</td>
<td>Yes</td>
</tr>
<tr>
<td>Contracts – Private Industry</td>
<td>EMF</td>
<td>Award synopsis &amp; contract</td>
<td>OIRD</td>
<td>Yes</td>
<td>Per contract terms</td>
<td>Yes</td>
</tr>
<tr>
<td>Grants – Federal</td>
<td>EMF</td>
<td>Award synopsis &amp; award</td>
<td>Contracts &amp; Grants</td>
<td>Yes</td>
<td>1 year</td>
<td>Yes</td>
</tr>
<tr>
<td>Grants – Private Non-profit &amp; industry</td>
<td>C&amp;G assigns fund number, EMF sets up</td>
<td>Award synopsis</td>
<td>Contracts &amp; Grants</td>
<td>Yes</td>
<td>1 year or multi year depending on terms</td>
<td>No, C&amp;G notifies</td>
</tr>
<tr>
<td>Special state appropriations</td>
<td>EMF</td>
<td>Award synopsis</td>
<td>Contracts &amp; Grants</td>
<td>No</td>
<td>Total amount of transfer from Office of the President</td>
<td>Yes</td>
</tr>
<tr>
<td>Industry Clinical Trials</td>
<td>EMF</td>
<td>Award synopsis</td>
<td>OIRD</td>
<td>Yes</td>
<td>Total amount of cash received</td>
<td>Yes</td>
</tr>
<tr>
<td>Gifts</td>
<td>Gift admin assigns fund number, Foundation acctg sets up</td>
<td>Gift log</td>
<td>Development Office</td>
<td>No</td>
<td>Total amount of gift received less 6%</td>
<td>Gift admin sends Gift acceptance report.</td>
</tr>
</tbody>
</table>

* Must fill out a Fund Request Form. 2 signatures required: PI and either MSO or Dept. Chair. Certify that there is a firm commitment and that the PI is responsible for expenses if the award does not materialize.
NOTICE OF GRANT AWARD – NIH AWARD

The NIH Notice of Grant Award is sent to the PI and OSR. OSR then notifies the department via the DOMAWARDS email address. The Director or Assistant Director then forwards the notice to the appropriate RSA. The following information can be found in the NGA:

A. Salary Cap Information = Identifies which Fiscal Year’s Salary Cap applies to the current year of the grant.
B. Award Number = The number that the NIH uses to identify the grant. This number should be used in all correspondence with the NIH regarding this grant.
C. Budget Period = Indicates the dates of the current budget year.
D. Project Period = Indicates the total period of the grant, including the current year, future years and, if applicable, previous years.
E. Total Federal Award Amount = Indicates the total amount of the current award, including direct and indirect costs.
F. Recommended Future Year Total Cost Support = Indicates the amounts that have been awarded in the future years of the Budget Period. When the non-competing continuation is completed for the future years, the proposed budgets should match these figures.
G. Institute/Center (IC) = Indicates which NIH Institute or Center is funding the program.
H. Fiscal Year (FY) = Indicates the amount of funding by NIH Fiscal Year.
I. Terms and Conditions = Outlines any NIH guidelines that apply specifically to this award. This section will indicate whether the award falls under FDP or SNAP and will in most instances refer to the NIH Grants Policy Statement. In addition, this section will list any NIH guidelines that are unique to the award in question.
J. Grant Specialist = Indicates the name, phone number, address and e-mail address of the person who should be contacted regarding any financial or procedural matters.
K. Program Official = Indicates the name, phone number, address and e-mail address of the person who should be contacted regarding any scientific matters.
L. F&A Cost Calculation = Shows the base that was used to calculate the F&A amount as well as the F&A rate used each year. These numbers should be checked for accuracy.

NOTICE OF GRANT AWARD - NON-NIH AWARDS

Non-NIH agencies will often send the Notice of Grant Award to the PI, only. Once the RSA has been informed of the new award, the RSA shall make 3 copies of the award letter: one for his or her files, one for OSR, and one for Accounting.

Notices of Grant Award for non-NIH awards do not follow a standard format; they vary depending on the agency involved. When a Notice of Grant Award is received, it is important that the RSA locate the following important pieces of information on the Award Letter:

A. Award Number = This is the number that the agency uses to identify the grant. This number should be used in all correspondence with the agency regarding this grant.
B. Project Period = Indicates the total period of the grant, including the current year, future years and, if applicable, previous years.
C. Budget Period = Indicates the dates of the current budget year.
D. Total Award Amount = Indicates the total amount of the current award, including direct and indirect costs.
E. F&A Rate = Indicates the F&A Rate that was used in calculating the award. This number should be checked for accuracy.

- 44 -
F. Terms and Conditions = Outlines any agency guidelines regarding the management of the grant. If the award letter does not include a list of grant policies and guidelines, the RSA should contact the agency immediately to get a copy of the appropriate policies and guidelines.

G. Agency Official = Indicates the name, phone number, address and/or e-mail address of the person who should be contacted regarding the award.

All of this information will be needed to manage the award. If any of this information is not included in the award letter, the RSA should contact the agency immediately obtain it.

<table>
<thead>
<tr>
<th>ASSIGNING A DPA</th>
</tr>
</thead>
</table>

DPAs are defined by the types of activities they represent. Sponsored projects are also divided into F&A categories. Below are four activity types and their corresponding DPA ranges. F&A categories associated with each DPA ranges are also listed. These activity types provide guidance for choosing the appropriate DPA or DPAs for a sponsored project.

**40XXXX - Instruction**
Includes all current expenditures associated with instructional and teaching activities of a department or division, including continuing education and summer session. F&A categories included: Instruction (e.g. fellowships, training grants, K awards) and Equipment.

**44XXXX-55XXXX - Research or Clinical Trial**
Includes all research and development activities that are funded by external agencies or by the University. F&A categories included: Sponsored Research and Clinical Trials. F&A categories excluded: Instruction and Equipment.

**62XXXX - Public Service**
Includes expenditures for non-instructional activities that benefit the general public, such as cultural activities or free clinics. F&A categories included: Public Service.

**78XXXX - Student Financial Aid**
Stipend Accounts associated with Instruction awards.

<table>
<thead>
<tr>
<th>LINKING A DPA TO A FUND</th>
</tr>
</thead>
</table>

If you are ever asked for a DPA number to link to someone else's fund, never use 444918. If you use 444918, you will not be able to access any financial information on the account via WebLinks/Express.

444918 (for general research-Dept of Medicine) should only be linked to fund numbers that you own (e.g. that are assigned to your division Depcode). If another Department or program (e.g. Cancer Center, Sandler Program, Immune Tolerance Network) asks you for a DPA to link to their fund number in order to execute an award to one of your investigators, you should request a new DPA from Accounting, and make sure that the new DPA is assigned to your division’s Depcode.
A Department Code is used as a basis for accessing WebLinks and OLPPS.

1. Allowing DPA’s and Funds to have different Department codes allows access at various levels. For example, 19900 is owned by the campus but hundreds of DPAs are coupled to it. Every department that has a DPA coupled to 19900 has access to view the activity on the individual DPA, not on the entire fund.

2. Funds are assigned to only one department code. The owner of the fund can view the entire fund.

3. DPA’s are assigned to only one department code. The owner of a DPA can view and access activity for the DPA and the various funds coupled to the DPA.

FUND RANGES AND DESCRIPTIONS

A sponsored project is assigned its fund number based on the type of award it is associated with. The following pages give the fund ranges and describe the types of awards associated with those ranges.

Current Funds-Unrestricted

<table>
<thead>
<tr>
<th>Range</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>00200-00299</td>
<td>Agency Funds  - Established by the University to record the administration of monies for which the University acts as fiscal agent and provide services to an outside entity. Agency funds are not considered University monies or charitable contributions to the University.</td>
</tr>
<tr>
<td>04100-09599</td>
<td>Endowment/Opportunity Funds  - Funds established by the Regents for distribution to all campuses. This fund group includes income from funds functioning as endowment and indirect cost recovery.</td>
</tr>
<tr>
<td>19000-19999</td>
<td>General Funds  - Provided by the State and are spent within the overall guidelines of the State. Student fees, admission fees, and non-resident tuition are including in this fund source.</td>
</tr>
<tr>
<td>60000-62999</td>
<td>Sales &amp; Services of Educational Activities  - Used to operate organized activities in support of training and research. Examples of organized activities are recharges, sale of products, patient fees and consulting services.</td>
</tr>
<tr>
<td>66000-66099</td>
<td>Sales &amp; Services-Service Enterprises  - Used for current operation of service enterprises for activities such as the Storehouse, Reprographics, Telecommunications, and Computer Center.</td>
</tr>
<tr>
<td>70000-74999</td>
<td>Sales &amp; Services Auxiliary Enterprises  - Used in the operation of auxiliary enterprises for activities such as Millberry Union Programs, Parking, and Bookstore.</td>
</tr>
</tbody>
</table>
Current Funds - Restricted

<table>
<thead>
<tr>
<th>Range</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>18000-18999</td>
<td><strong>Special State Appropriations and Contracts</strong> - Funds appropriated by the Legislature for special research projects or received under contracts with State agencies. Examples include AIDS and Tobacco Research.</td>
</tr>
<tr>
<td>20500-20599</td>
<td><strong>Federal Government Grants and Contracts</strong> - Funds received from the various Federal agencies in support of research and student aid programs.</td>
</tr>
<tr>
<td>21100-33999</td>
<td><strong>Local Government</strong> - Funds received from local governments (cities or counties) or tax districts, such as the SFGH contract.</td>
</tr>
<tr>
<td>20600-21099</td>
<td><strong>Special State Appropriations and Contracts</strong> - Funds appropriated by the Legislature for special research projects or received under contracts with State agencies. Examples include AIDS and Tobacco Research.</td>
</tr>
<tr>
<td>87000-87999</td>
<td><strong>Private Gifts, Grants and Contracts</strong> - Funds received from private fund sources, such as individuals, foundations and corporations given to enrich University programs.</td>
</tr>
<tr>
<td>39600-56999</td>
<td><strong>Gifts</strong> - Funds donated for unrestricted or designated purposes in support of University programs.</td>
</tr>
<tr>
<td>77000-79999</td>
<td><strong>Grants and Contracts</strong> - Written agreements with external sponsors with whom the University promises to provide research, training, and public service. Examples include agreements to test a company's drug or device, and sales of survey services.</td>
</tr>
</tbody>
</table>

The most recent information on Funds Ranges and Descriptions can be found at:
http://controller.ucsf.edu/accounts/files/Fund_Attributes_Dept_Ref.pdf

### REVENUE TRACKING

Revenue can be tracked using the DPA Not Used category in the Fund Summary and GL Detail Reports.

**Revenue Received**
Will appear as a credit in the financial column in NCA Group 200000

**Appropriated Revenue**
- Will appear as a debit in the budget column in CAN Group 200000
- There should be a corresponding credit to the Expense Ledger in the budget column under the appropriate Expense NCA Group

**Appropriated Funds Not Received**
- Will appear as a debit in the budget column under NCA 332060
- There should be a corresponding credit to the Expense Ledger in the budget column under the appropriate Expense NCA Group
- As revenue comes in, it will be posted in the financial column. A credit will be posted in the budget column to funds not received (thereby reducing the total amount), and a debit will be posted in the budget column to revenue received as an offset to the revenue.

In Express, revenue will appear at the bottom of the screen under 200000 Revenue. Revenue received shown monthly and totaled for the period being observed.
In WebLinks, run the GL Transaction Detail report for the time period 8/1979 to present. Revenue will appear under NCA Group 200000: Revenue. Revenue received is shown by DPA and totaled for the period being observed.

**LEDGER RECONCILIATION**

Reconciliation is done on a monthly basis by either the RSA or administrative staff. Any errors must be addressed immediately.

- The Department should retain copies of check requests and supporting documents.
- All purchases should include a purchase order, invoice, and packing slip. Accounts payable invoices should be compared to the department purchase order requisition for accuracy and completion (check prices, quantities and items).
  - Purchase order should include:
    - Vendor name, phone and address
    - Date ordered
    - Name of the person who ordered the items
    - PO number
    - Item number, quantity, and price
  - Packing slips should be signed and dated.
  - Invoice should include price per item and total price as well as PO number.
- All invoices should be approved and signed off by appropriate departmental person.
- Recharge order documents should be approved and retained for reconciliation to monthly general ledger.
- Run a detail ledger for each DPA/fund for the month.
- Compare all invoices, purchase orders, recharges, check requests, and journal entries to the detailed General Ledger.
- Compare ledgered expenditures to the purchase log. Any items in the purchase log over 60 outstanding days should be reviewed. Check if the items were received or if the order was cancelled. If goods were received, call the vendor for the status of the invoice.
- After comparing the documents to the ledger, annotate the documents, copies of corrective journals, and reconciled ledger as the actions taken, signed, and filed. Explain any discrepancies.
- Check the indirect cost calculations monthly to ensure that excessive overhead expenses are not being charged to the fund.
- Every effort should be made to find missing invoices and other documentation. Items not found in an audit can lead to the disallowance of that expense on the grant and a penalty will be assessed to the University. This can be a very costly error.
- Retention is 3 years after the FSR of the last year of the competitive project period

**TRANSFERRING EXPENSES**

If an expense is charged to the incorrect fund or an overdraft on a fund needs to be cleared, the RSA will need to transfer the expense(s) in question to another appropriate fund. An expense can only be transferred to a fund in which the expense is allowed, or to a discretionary account.
OMB Circular A-21 lists four general tests for allowance:

1. Costs must be reasonable.
   - Cost must benefit the project or the university.
   - Recipients need to follow the terms/conditions of the award and the accepted business practices of the university.
   - Cost must be ordinary and necessary for the project.
   - Action that a prudent person would take under the circumstances.

2. Costs must be allocable.
   - Cost must be charged to the right project.
   - Cost must benefit the project.
   - Distribution of charges must be in proportion to the benefits received.

3. Costs must be given consistent treatment.
   - Costs must be treated consistently for all work of the university under similar circumstances, regardless of funding sources, to avoid duplicate charges.
   - Charging practices determine which costs are direct and indirect.

4. Costs must conform to any limitations or exclusions.
   - As contained in the Circular.
   - As contained in the Terms and Conditions of the award.
   - As mandated by legislation; e.g. salary cap for NIH.

Once the appropriate fund is identified, the RSA must process a payroll or cost transfer to move the cost from the inappropriate account to the appropriate account.

Types of Transfers

Payroll Expenditure Transfer Simplified (UPAY 773-2)
- When transferring expenses less than 2 years old

Payroll Expense Transfer (UPAY 646-2)
- When transferring expenses more than 2 years old
- When transferring funds to/from an NIH salary-cap fund

Vacation Accrual Transfer (UPAY 807-2)
- When transferring vacation accrual between different funds

Cost Transfer (UFIN 120-2)
- When transferring non-payroll expenses

Attachment E

- Necessary for all transfers including governmental funds
- Necessary for all transfers of expenses more than 120 days old
- Used to identify the charging error and explaining how the error was identified
- Used to explain why the fund currently being charged is correct
Signatures

- Need Cost Transfer Reviewer’s signature on transfer form and attachment E
- Need PI’s signature on the Attachment E
- Accounting will not accept faxed signatures

Copies of all accounting forms can be downloaded at http://controller.ucsf.edu/resources/forms.asp.

Late Cost Transfer Enforcement Program Department Process

Follow these steps for all PAYROLL and NON-PAYROLL expenditure transfers that meet the following criteria:
- Processed over 120 days after posting of original charges
- Results in a new charge (debit) to a Federal or Federal Flow-thru fund, OR to a competing project in the same fund (new competitive cycle, same fund)

1. Submit the Late Cost Transfer Policy Exception Request Form to the Compliance Unit, Controller’s Office, Box 0897, by the 15th of each month. (http://controller.ucsf.edu/fin_compliance/files/Late_Cost_Transfer_Exception_Request_Form.pdf).

   The requestor must ensure their request includes the required explanation and supporting documentation as detailed on the form.

   The Compliance Unit will notify the requester of the request status via email and will attach the Late Cost Transfer Policy Exception Request Form to the email.

2. For approved payroll expense transfers (PETS):
   - Complete the PET.
   - Attach the approved Late Cost Transfer Policy Exception Request Form to the PET.
   - Submit the PET and approved form to the Compliance Unit, Controller’s Office, Box 0897.

3. For approved non-payroll cost transfers:
   - Prepare the 545 Online Journal in PeopleSoft.
   - Attach the approved Late Cost Transfer Policy Exception Request Form to the journal.
   - Submit the journal.
     - You must only use Source Code 545 for all cost transfers. Attempts to circumvent can lead to revocation of access rights to the PeopleSoft Journal process.
     - When a 545 Cost Transfer Journal for federal or federal flow-thru funds is processed that contains at least one line item that is beyond 120 days of its original posting, the system will display a warning message to the preparer and approver that the journal entry is not in compliance.
     - The journal will be routed to the Compliance Unit and Controller for approval. If the cost transfer has NOT been pre-approved, the journal will be denied.

Effort Reporting is a process mandated by the federal government to verify that salary and wages charged to federally sponsored projects are reasonable estimates in relation to the actual work performed. An effort report is an “after the fact” certification of activities for which the employee was compensated by the institution. Cost sharing commitments must also be confirmed. All faculty who serve as investigators on federally sponsored agreements are

- 50 -
personally responsible for certifying the amount of effort that they and their employees spent on sponsored activities.

An individual’s effort is expressed as a percentage of the total amount of time spent on work-related activities (instruction, research, patient care, administration, etc.) for which the University compensates an individual. For example, if an individual works 1,000 hours in a six month reporting period, the individual’s effort per activity is expressed as a percentage of those 1,000 hours. Effort always equals 100% of the total hours worked.

The federal Office of Management and Budget’s OMB Circular A-21 “Cost Principles for Educational Institutions” defines what costs are allowable and allocable to federal grants and other agreements. It sets forth criteria for acceptable methods of charging salaries and wages to federally sponsored projects, and requires that institutions follow acceptable methods for documenting the distribution of activity for all project personnel. Certification must be done by individuals who have first-hand knowledge of 100 percent of the employee’s compensated activities. It is mandatory for us to comply with OMB Circular A-21.

Non-compliance has real costs for individuals and the organization. Effort reporting audits are a high priority for federal auditors; several recent audits have resulted in multi million dollar fines to major universities. Such fines can erode confidence in the institution, leading to a significant decrease in other sponsored funding/donor giving. Worst case scenario is debarment from receiving federal funds for up to five years.

Please refer to http://controller.ucsf.edu/fin_compliance/procs.asp for further information on effort reporting.

BUDGET STATUS REPORTS

After the ledgers have been reconciled and all necessary payroll or cost transfers have been prepared, the RSA should prepare the monthly Budget Status Reports (BSRs) for his or her PIs. The standardized forms for BSRs can be found at http://medicine.ucsf.edu/research/docs/. All RSAs are asked to use the standardized forms for their Budget Status Reports to ensure that the PIs are given the necessary information required for managing their grants.

Budget Status Reports provide information on both actual expenses that have been incurred on the fund and any pending or projected expenses. The BSRs should be updated monthly with both the new actuals and the revised projections in order to provide the PI with the most accurate status of the fund. Once the BSRs have been updated, the RSA should contact his or her PIs via an email from the BSR Portal, http://dombo.ucsf.edu/bsr/default.aspx BSRs are stored here permanently and are available to your PI or Division Administrator at any time. The email contains a link to the stored BSRs, rather than as attachments.

The e-mail should highlight any funds in the following categories: New Awards, Significant Overspending (current deficits over $1,000), Significant Overspending (projected deficits over $5,000), Significant Underspending (projected balances over $5,000), Re-budgeting or Prior Approval needed, and Project/Budget periods ending within the next 3 months. The e-mail should also include any priority or action items and set the time for the RSA’s next meeting with
the PI. The RSA should work with his or her PIs to determine what they would like to include in the BSR transmittal e-mails.

**PRIOR APPROVAL REQUIREMENTS FOR AWARDS UNDER NIH AND PHS GRANT POLICY STATEMENT**

**NIH Awards**

For NIH Awards with award dates on or after 12/1/2003:
Refer to the table on the OSR website [http://or.ucsf.edu/cgi/6171-DSY.html](http://or.ucsf.edu/cgi/6171-DSY.html)

**PHS Awards**

The matrix of prior approval requirements for post-award expenditures created under Public Health Service awards is accessed via this link: [http://grants.nih.gov/grants/policy/nihgps_2001/part_iia_5.htm](http://grants.nih.gov/grants/policy/nihgps_2001/part_iia_5.htm). There are three sets of prior approval requirements or authorities applicable to PHS awards: the Federal Demonstration Partnership (FDP) terms, Expanded Authorities, and Regular Authorities. Awards made under the FDP or Expanded Authorities will state so on the Notice of Grant Award. Awards made to UCSF are awarded under FDP. PHS awards that are not stated as either the Federal Demonstration Partnership or Expanded Authorities are administered under the PHS Regular Authorities for post-award expenditures. Note that any of these prior approval authorities can be superseded by special restrictions written on the Notice of Grant Award. Therefore, award notices must be reviewed for restrictions before making expenditures, which might require prior approval.

The matrix supersedes the previous version, dated June 15, 1996. The approvals are consistent with the previous version with the exception of restrictions on re-budgeting patient care costs. Prior approval is no longer required under FDP and Expanded Authorities to a) incur patient care costs when PHS does not previously approve the need, and b) to re-budget money from awarded patient care costs to other budget categories.
The Office of Sponsored Research (OSR) uses the NIH eRA Commons to approve PI requests of extending final budget periods up to 12 months beyond the original expiration date stated in the Notice of Grant Award (NGA).

Procedure:
The request to OSR for a no-cost extension under an NIH FDP award must be made no more than 90 days before the end of a project, and must be received by OSR by four working days prior to the end of the project.
The request for no-cost extension must include the complete grant number in the subject line, a justification for the request (see "compliance" below), the length of extension (6, 9 or 12 months), and approval of both the PI and Chair. Copies of all applicable committee approvals must be included with the request and must be current at the time of submission.
After receipt and review of the above information, the request will be approved by an authorized official at OSR and entered into the NIH Commons. Copies of the NIH Commons approval, which is automatically generated by email within the Commons system, will then be distributed to the PI, Department OSR Rep, and Accounting.

Compliance:
No-cost extensions will only be approved if the following criteria, as outlined in the NIH Grants Policy Statement, are met:

- No additional funds are required to be obligated by the NIH awarding office
- The project’s originally approved scope will not change
- One of the following applies:
  1. Additional time beyond the established expiration date is required to ensure adequate completion of the originally approved project.
  2. Continuity of NIH grant support is required while a competing renewal application is under review.
  3. The extension is necessary to permit an orderly phase-out of a project that will not receive continued support.

NOTE: Funds remaining at the time of expiration of the grant is not, alone, sufficient justification for an extension without additional funds.

Additional project period extensions beyond the one-time extension of up to 12 months require NIH prior approval. A request for a noncompeting extension of a project period should be submitted to the designated grant specialist, in writing, at least 30 days before the project period is scheduled to expire.

A sample subsequent no-cost extension request follows. Note that the PI, Department Chair, and the Institutional Official must sign the no-cost extension request.

Non-NIH Grants

Requirements regarding no-cost extensions on non-NIH grants will vary according to the sponsor. The RSA should refer to the grant guidelines for the project in question for guidance on securing a no-cost extension.
April 8, 2011

Erik Lium, PhD  
Contracts & Grants Officer  
Office of Sponsored Research  
University of California, San Francisco  
3333 California Street, Suite 315  
San Francisco, CA 94143-0962

RE:  5 R01 DK51153-05  
"Mechanisms of Mineralocorticoid Receptor Function"

Dear Dr. Lium:

I am writing in accordance with the Federal Demonstration Project regulations to request a one-year no-cost extension of the above-referenced grant. A no cost extension is needed to complete the scope of work of the original proposal and to prevent a lapse in the continuity of the grant while the competitive renewal is being reviewed. This extension will cover the period of June 1, 2011 to May 31, 2012.

A competitive renewal proposal was submitted to NIDDK on November 1. Unfortunately, the priority score of 259 (55th percentile) is unlikely to be funded. I will be resubmitting a revised proposal for the July 5 or November 5, 2011 deadline. The date of resubmission will be determined by how much new preliminary data is needed to improve the proposal.

Your favorable consideration is appreciated. If you have any questions, feel free to contact me at (415) 476-7015, or my Research Administrator, Jane Doe at (415) 502-7998.

Sincerely,

David Smith, M.D.  
Associate Professor  
Department of Medicine

Talmadge E. King, Jr., M.D.  
Professor and Chair  
Department of Medicine
March 8, 2011

Eleanor Schron, MS, RN
Clinical Trials Scientific Research Group
National Heart, Lung, and Blood Institute
National Institutes of Health
Two Rockledge Center, Room 8144
6701 Rockledge Dr.
Bethesda, MD 20892-7936

Dear Ms. Schron:

I am writing to request a one-year no cost extension of my Quality of Life Coordinating Center (Grant No: HL 55981) for the Mode Selection Trial in Sinus Node Dysfunction. Although the current budget period is scheduled to end on May 31, 2011, my colleagues and I are continuing to work on the final analyses of the data set. We are, therefore, requesting a one-year no-cost extension through May 31, 2012. We also request the ability to carry forward any unexpended funds during this no-cost extension year.

Please let me know if any additional information will be helpful. We hope you will look favorably upon this request.

Sincerely,

I concur,

John Doe, MD
Principal Investigator

Talmadge E. King, Jr., MD
Professor and Chair
Department of Medicine

Erik Lium, PhD
Contracts & Grants Officer
Office of Sponsored Research
CARRY FORWARD REQUESTS

NIH Grants

Grants Under FDP and Expanded Authorities

No prior approval is required to carry forward unobligated funds from one budget period to the next. Exceptions to Expanded Authorities are as follows: Centers (P50, P60, P30, other), cooperative agreements (U), Kirschstein-NRSA institutional research training grants (T), non-Fast Track Phase I SBIR and STTR awards (R43 and R41), clinical trials, and awards to individuals, unless the NGA states otherwise.

A request to carry forward unobligated funds from one project period to the next should be submitted at the same time as the FSR. The request should include the carry forward amount, the reason for the carry forward, and an explanation of how the carry forward amount will be used. This request should be signed by the PI and the Institutional Official.

Non-Expanded Authorities Grants

A request to carry forward unobligated funds from one budget period to the next should be prepared at the end of the budget or project period. The request should include the carry forward amount, the reason for the carry forward, and an explanation of how the carry forward amount will be used. This request should be signed by the PI and the Institutional Official.

A sample carry forward request follows. Note that the PI and the Institutional Official must sign the carry forward request.

Non-NIH Grants

Requirements regarding carry forward on non-NIH grants will vary according to the sponsor. The RSA should refer to the grant guidelines for the project in question for guidance on securing a carry forward of unobligated funds.
March 8, 2011

Jane Smith MS, RN  
National Institutes of Health  
Two Rockledge Center,  
6701 Rockledge Dr.  
Bethesda, MD 20892  

Dear Ms. Smith:  

I am writing to request a carry forward of the funds remaining in fund year 1 of my Quality of Life Coordinating Center (Grant No.: HL 22958) for the Mode Selection Trial in Sinus Node Dysfunction to year 2. We estimate that there will be a remaining balance of $48,482 when year 1 ends on April 30, 2011.  

The unspent funds are due to a delay in transferring the grant to UCSF from my previous institution. We are making steady progress towards fulfilling our research goals and are expecting accelerated spending to occur in 2011-2012.  

Please let me know if any additional information will be helpful. We hope you will look favorably upon this request.  

Sincerely,  

I concur,  

John Doe, M.D.  
Principal Investigator  

Erik Lium, PhD  
Contracts & Grants Officer
Federal Grants

UCSF is required by Federal sponsors to submit Financial Status Reports (FSRs) on all federal awards no later than 90 days after the close of the award period. FSRs on Federal Demonstration Partnership Phase III (FDP) grants and Streamlined Non-Competing Award Process grants (SNAP), are required at the end of each project period. FSRs for all other types of grants are required at the end of each budget period.

FSRs for fully spent grants or grants in overdraft status are prepared and submitted after the close of the last ledger cycle, which is usually 30 days after the expiration of the grant. Because these FSRs do not require funds to be returned to the sponsor, they will be prepared and submitted without departmental review. If you have a grant that is fully spent or in overdraft status, but are preparing cost transfers to reduce the total expenditures on the grant, you must notify accounting within 30 days of the closing of the grant. If you do not notify accounting, the FSR will be submitted based on the close of the first ledger cycles.

FSRs for grants carrying a balance are prepared between 60 and 90 days after the expiration of the grant. Accounting should be notified within 60 days of the expiration of the grant of any pending cost transfers. It is important to notify accounting with sufficient time for FSRs to be revised prior to submission.

It is the RSA’s responsibility to watch the ledgers closely and process any necessary cost transfers in a timely manner. The RSA should be aware of the necessity to process cost transfers within 15 days of the expiration of the grant and should submit the transfers prior to the close of the next ledger cycle. It is also the RSA’s responsibility to notify accounting of any pending debits or credits to the grant that will impact the FSR. Accounting relies on the general ledger to complete the FSRs, therefore any information that is not included in the ledger must be provided by the RSA.

Requests to delay the submission of an FSR beyond the 90-day reporting deadline must be approved by the Manager of Extramural Funds. Requests must be supported with evidence that the granting agency approves the extension.

Budget period is defined as the interval of time (usually 12 months) into which a project is divided for budgetary and funding purposes.

Project Period is defined as the total time for which a sponsor has programmatically approved support of a project. A project period is generally comprised of multiple budget periods.

The FSR processes and timeline are outlined on the following pages.

Non-Federal Grants

The policies and procedures on financial reporting on non-federal grants vary according to the granting agency. When a new non-federal grant is awarded the RSA should review the grant policies and make a note as to when financial reports are due.
The Accounting Office does not have a policy in place for systematically dealing with non-federal financial reports. Therefore, the Accounting Office should be notified a minimum of three months in advance of the due date of the financial report. In addition, it is the RSA’s responsibility to work with the Accounting Office to ensure that the financial reports are submitted on time.

**Revised FSRs**

RSAs and Accounting strive to eliminate the need for revised FSRs. If the need for a revised FSR is unavoidable, the RSA and PI will need to provide a thorough explanation to the Manager of Extramural Fund Accounting as to why the revised FSR is needed. An e-mail outlining the need for the revised FSR, as well as the effect of not revising the FSR, should be sent to the Manager of Extramural Fund Accounting and copied to the Director of Research Administration. The need for a revised FSR will be determined on a case-by-case basis.

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### FSR CHECKLIST

The following checklist will assist you in preparing a Financial Status Report and the closing of a DPA/Fund. You may need to add, delete, and modify this list to suit your needs.

- Verify grant fund year end date
- Process Vacation Liability Transfer
- Payroll Adjustments other than Vacation Liability Transfer
- Outstanding Invoices
- Unbilled/Unpaid subcontracts
- Status of encumbrances
- Outstanding Credits or Refunds from Vendors
- Recharges
- Review of overhead rate, calculation and rebudgeting
- Review prior year ledgers, if applicable
- Fund Year Transfer, if applicable
- Other pending adjustments/corrections
- Check for compliance with any restrictions on the Notice of Grant Award
- Check if the grant is in its last year of approved project period. If continuation is expected or an extension of the current year is appropriate, please advise EMF to update the Accounts Fund Profile.
- Identify program income
- Review cost sharing commitment and prepare report

### HOW TO CLOSE A FUND YEAR

1. Review the ledgers and identify any UCSF monthly charges (not driven by speedchart but rather by DPA/fund). Examples include: telecommunications, pagers, cell culture facility storage charges, surplus and storage charges, and demurrages.
2. Contact each of the applicable UCSF departments to request a change in the fund year.
3. Contact the accounting office to have the speedchart re-mapped to the new fund year.
4. Move any overdraft (if existing) to a discretionary account.
5. Rebudget the account so each NCA group has a “zero” balance. Be sure to zero out the “DPA not used” as well. Accounting will do the re-budgeting for federal grants, once the FSR is prepared.
6. Check that accounting prepares the financial journals to bring any carry forwards into the new fund year.

HOW TO CLOSE A DPA/FUND

1. Review the ledgers and identify any UCSF monthly charges (not driven by speedchart but rather by DPA/fund). Examples include: telecommunications, pagers, cell culture facility storage charges, surplus and storage charges, and demurrages.
2. Contact each of the applicable UCSF departments to request a change in the fund/fund.
3. Contact the accounting office to have the speedchart either cancelled or re-mapped to another fund/fund. Use caution when having the speedchart re-mapped, for all the expenses that have not currently hit the ledger will then hit the new fund/fund. It is not an issue to move from a discretionary account to another discretionary account, but it can be difficult to move from a research grant to another research grant.
4. Notify HR to remove all personnel from the fund/fund.
5. Move any overdraft (if existing) to a discretionary account.
6. Rebudget the account so each NCA group has a “zero” balance. Be sure to zero out the “DPA not used” as well. Accounting can help you do this.
7. After the account has been reconciled and spent down as much as possible, the accounting office will write off balances of $50 or less in order to zero out the account.
8. Once the balance on the account equals zero, the account will automatically close.
STOP CODE CHECKLIST FOR STOPPING FUNDS

To submit a fund to the STOP Code list, it must meet the following criteria:

1. ______ Fund Range:
   - 21100-33999 Federal Grants
   - 25000-28999 Federal Contracts
   - 40000-56999 Private Gifts
   - 59000-59999 Private Contracts
   - 60000-62999 Sales & Service
   - 77000-79999 Clinical Trial Contracts
   - 80000-80999 Private Gifts
   - 81000-81999 Private Grants
   - 82000-84999 Private Contracts
   - 85000-85999 Private Grants

2. ______ At least 1 year has lapsed since the project's end date

3. ______ All financial reports (FSR for federal) completed

4. ______ Total fund balance = zero

5. ______ No ledger activity for 6 months prior to stopping the fund (e.g., no new expenses posted on the ledger)

6. ______ Recharges, payroll, and other expenses have been redirected to an active account

7. ______ In Weblinks Fund Inquiry, Pay Method = 90 and DD = Z (e.g., drawdown completed)

8. ______ All revenues have been received and revenue column is zero (no debit or credit balance)

9. ______ F&A rate has been correctly applied

Notes:

*STOP Code Initiative is fund driven. DPAs cannot be stopped at this time.
*State funds (19900) and other centrally held funds (REAC) are currently excluded.
*Sakes and service funds (60000-62999) must be approved by the School of Medicine Dean's Office before placing stop codes.

Before submitting a fund for STOP Code application, follow these steps:

1. Run Weblinks Fund Summary by NCA group. The fund must have a zero balance at the NCA group level.
2. Review Revenue/Unexpended Balance.
3. Review the Stop Code Criteria Checklist.
4. Forward DPA/Fund/Fund Year for STOP Code Application to Assistant Director by the 10th of any month.
TRANSFERRING A GRANT FROM ONE INSTITUTION TO ANOTHER

At the institution of which the investigator is leaving, the Principal Investigator needs to write a letter to the funding agency’s Grants Management Specialist. The letter must contain the grant number and all appropriate information regarding the grant transfer. Concurring signatures of the Chairperson, Dean of the school, and the Institutional Official should be appended to this letter.

The Grants Management Specialist will provide instructions for the completion of the transfer including the submission information needed by the investigator for the new institution.

If the grant is from the NIH, the PI must complete a Relinquishing Statement, Form PHS 3734 (http://grants.nih.gov/grants/phs3734.doc), and include signatures from the UCSF Accounting Officer and the Institutional Official. The form should then be sent to the Accounting Office for a signature, along with a note to forward it on to OSR for a signature and forwarding to the agency.

If the grant is from the NIH, the PI must complete and sign the Final Invention Statement, Form HHS 568 (http://grants.nih.gov/grants/hhs568.pdf). The form should then be sent to OSR for the countersignature and forwarding to NIH.

The institution of which the investigator is transferring to shall prepare a "change of grantee institution" proposal on the PHS 398, in accordance with the guidance from the Grants Management Specialist.

DEFINITION OF INDUSTRY CLINICAL TRIALS

A Clinical Trial is an award given specifically for:

1. The controlled, clinical testing of Investigational New Drugs (INDs) or Investigational Devices (IDEs) using either a sponsor- or investigator-developed protocol under an FDA Phase I, II, III, or IV drug study or an FDA-regulated medical device study; or
2. The controlled, clinical testing of a protocol performed under the sponsorship of an approved national cooperative consortium (see below) for clinical trial services.
3. Ancillary studies at UCSF that support an FDA-approved clinical trial being performed at an outside agency, or under a clinical trial sponsored under the direction of an approved national cooperative consortium, can be classified as a clinical trial.
4. Clinical trials do not include any projects involving animal subjects.

Approved National Cooperative Consortia
American College of Radiology Imaging Network (ACRIN)
American College of Surgeons Oncology Group (ACOSOG)
Cancer and Leukemia Group B (CALGB)
Children's Oncology Group (COG)
Gynecologic Oncology Group (GOG)
National Surgical Adjuvant Breast & Bowel Project (NSABP)
Ontario Clinical Oncology Group (OCOG)
Radiation Therapy Oncology Group (RTOG)
Southwest Oncology Group (SWOG)
PRE-CLINICAL TRIAL COST AGREEMENT

Pre-study costs to be covered:
Protocol review and summary report
IRB preparation and application (including study consent forms review and submission, and HIPAA Compliance)
Training of staff and ancillary departments involved in the Study
Travel and attendance at the Investigator’s Meeting
Principal Investigator’s time with company representatives regarding the Study
Budget analysis and preparation

Required DOM Paperwork:
DOM Checklist
Proposal Type: New
Initial Period/ Project Period: 1 year
Indirect Cost Rate: 26%
PI’s % of Effort: 1%
Detailed Budget: N/A, not required
Division Chief’s Letter
Signed Contracts & Grants (C&G) Approval
Original 700-U Form
Signed Pre-clinical Trial Cost Agreement

MAIN CLINICAL TRIAL AGREEMENT

Required DOM Paperwork:
DOM Checklist
Division Chief’s Letter
Signed C&G Approval Form
Original 700-U Form
CHR Approval Letter/Face Page of CHR Application
Budgets (Sponsor’s & Internal)
Payment Schedule
Clinical Trial Agreement (CTA)
(Sponsor’s) Protocol

CLINICAL TRIAL BUDGET

- The Clinical Trial budget is negotiable and must cover all costs.
- The DOM Clinical Trial Budget Template is available to be used for your internal budget.
- All expenses shall be charged to the clinical trial fund and not to any other University fund or third party medical insurance, unless an FDA approval for such charges is documented.
- UCSF does not and cannot subsidize the activities of a private company.
The DOM’s 3% Rule
The PI must be budgeted for a minimum of 3% salary. If not, an explanation must be provided in the Division Chief’s letter.

Research Expenses to be Covered
Salaries and benefits of PI and Clinical Research Coordinator
All tests and procedures
Professional fees (if not already receiving salary support)
Other costs (e.g., informed consent translation, pharmacy, shipping, storage, subject reimbursement, supplies, advertising, etc.)
IRB Fees-Industry (Initial: $2,000 plus F&A; Renewal: $950 plus F&A) Link: http://www.research.ucsf.edu/chr/Apply/chrRchg.asp#Recharge
Start-up costs (covered by pre-clinical trial cost agreement)
Indirect costs

Indirect Costs
- Industry Clinical Trial F&A Rate - 26% of total direct costs (not modified total direct costs)
- Full research rate - 54.5% as of 8/28/09. Applies to any clinical trial that does not meet the Clinical Trial definition.

Sponsor’s Budget
Attached to the contract
Revisions must be renegotiated and appended to the contract
Formats
- Line item budget
- Complete worksheet provided by sponsor
- Create budget and give to sponsor
- Fixed price budget

Internal Budget
- Personnel effort and corresponding salaries and benefits
- Expenses that actually appear on the clinical trial account’s ledger (e.g., IRB fees, patient reimbursement, supplies)
INDUSTRY SPONSORED CLINICAL TRIAL BUDGET CHECKLIST

Clinical Activities
Obtain research and regular rates for:
- Each clinical procedure
- Outpatient clinic room
- Laboratory fees
- Central lab
- Overnight shipping
- Pharmacy charges
- Inpatient room
- Radiology

Personnel
Estimate number of hours or give fee:
- Physician
- Coordinator
- Technical
- Clerical

Subject Payment
Define amounts and times for:
- Per visit stipends
- Travel
- Meals
- Parking

Administrative costs
Obtain rates and/or amounts for:
- Indirect cost
- Other overhead

Study Budget Checklist

Subject Costs
- Cost per subject x Maximum number of subjects
- Cost per screened subject x Maximum number of screened, but not enrolled
- Cost per dropped subject x Maximum number of dropped subjects
- Bonus x Number of subjects qualifying

Study Charges Up Front Costs
- IRB Preparation fee ($2,000)
- Capital equipment (include cost of maintenance if applicable)
- Sub-contracts
- Record storage charges
- Advertisement(s)
- Special supplies
- Training costs
- Source document preparation
Management Charges

- Pharmacy charges (storage and preparation of drug)
- Monitor visits (Coordinator time)
- Post-study Coordinator charges
- Protocol amendments
- Physician fee (Salary and benefits)
- Coordinator fee (Salary and benefits)
- Administrative Assistant fee
- Technical fee
- Research Administrator
- SAE Processing
- Annual CHR review ($200/year)

Administrative Charges

- Indirect costs on Study charges ______________%
- Cancellation fee

Payment Schedule

Specified in the contract
Start-up costs – upfront and nonrefundable
Screen failure payment
Timely and appropriate payment
No disincentives
Milestones with enrollment incentives scrutinized

Types of schedules/milestones used:
- Visits performed
- Visit CRFs collected
- Patients enrolled
- Patients completed
- Study milestones

POST-AWARD OF CLINICAL TRIALS

Set-up of DPA/Fund
Contact: Ed Day
E-mail: edward.day@ucsf.edu
Tel: (415) 476-8692; Fax: (415) 502-1444

Obtain a ZZ medical record number and visit number on the IDX system of Medical Center to allow charges to be billed to the study account
Fax request to Liza Shapiro at (415) 885-7448 or send it to Box 1709

Monitoring Research Expenses

- Make sure discounted rates are applied to patient care costs.
- Do not charge salaries to the study account unless revenues have been received.
- Bill sponsors based on the payment schedule, not on the ledger.
- Clinical trial accounts with cash deficits incur negative STIP.
Invoicing

- Checks payable to the Regents of the University of California
- TAX ID number: 94-6036493W
- Reference PI and study name
- To be sent to the following address:

UC Accounting – Extramural Funding
University of California, San Francisco
1855 Folsom Street, Room 425, Campus Mail Box 0897
San Francisco, CA 94103
Attn: PI – Study Name

Revenue Tracking

The RSA should closely track clinical trial revenue. He or she should be familiar with the payment schedule and the progress of the study. If the sponsor is not submitting payments in concurrence with the payment schedule, the RSA should invoice the sponsor immediately. Refer to page 45 for further information on tracking revenue.

A Clinical Trial Sample Workbook for tracking clinical trial revenue can be found at http://medicine.ucsf.edu/research/resources/crc.html. The RSA can use these workbooks for tracking revenue based on either quarterly payments or patient milestones.

LOCATION AND MONITORING OF CLINICAL TRIAL EXPENDITURES

Expenses should be charged to the clinical trial account as soon as possible. Initially, the account may have a deficit until the first payment is received and booked. The length of this deficit should be minimized by ensuring that the sponsor promptly forwards the initial payment. All procedures and tests included in the study budget must be charged to the clinical trial account and fund and may not be charged to the patient’s insurance. All costs incurred to the study patients, due to treatment for injuries related to their participation in the study, must be charged to the study account and fund and subsequently reimbursed by the sponsor.

Appropriate salary costs should be captured in clinical trial accounts as soon as possible. Principal Investigator effort should usually reflect at least 3% in the ongoing phase of the clinical trial. Personnel distribution to the clinical trial account should be adjusted to properly reflect the clinical trial activity. For example, any personnel participating in a clinical trial cannot be listed as 100% effort on another sponsored project account. Depending on the payment schedule it may be necessary to do payroll transfers after all revenue is received to transfer the appropriate effort onto the clinical trial account.

The RSA and Study Coordinator should review study bills and invoices on an on-going basis to ensure that the appropriate patients and procedures are being charged to the account and that the appropriate rates for the procedures are being applied. If there is a problem with a Medical Center bill, the RSA should notify Tim Arnold at (415) 353-3885 ormailto:tim.arnold@ucsfmedctr.org. The RSA should send Tim Arnold a memo explaining the problem with the bill as well as a copy of the bill. Tim Arnold will make the correction or notify the RSA of any issues within 60 days.
The RSA must reconcile Medical Center ledgers on a monthly basis. Clinical trial monitoring includes a review of ledgers for the current period and open communication between the RSA, PI, and Study Coordinator. The study team should have a good understanding of patient enrollment and a reasonable assessment of the progress of the study. Every time the PI and Study Coordinator see a patient on the clinical trial, they should inform the RSA of the patient’s name, date of service, and procedures to be billed to the study. This is the best way to avoid true deficits.

The RSA should:
- Closely monitor earned income and actual trial expenditures
- Be aware of patient enrollment and the timeliness of case reporting
- Make adjustments to the project expenses if or when patient enrollments vary significantly from the budget (e.g., reduce expenses if supporting revenue does not develop)
- Compare actual payments to the contractual payment schedule and contact the sponsor to collect payments when due

ACCOUNT CLOSE-OUT

Any balance left at the end of a trial should be used to further the educational, research, or clinical missions of the Division. These residuals should be spent down appropriately at the discretion of the investigator in conjunction with the Department Financial Administrator or designee. When an account has been spent down and should no longer be utilized, the Department Financial Administrator or designee should request that Extramural Funds close the account. The appropriate hospital billing staff should be notified to ensure no further expenses are posted to the account. To ensure that unrelated charges are not charged to a Research Account after the clinical trial is closed, the ZZ Medical Record Number must be deactivated.

To deactivate the ZZ Medical record Number:
1. Contact Tim Arnold by phone at (415) 353-3885 or e-mail at tim.arnold@ucsfmedctr.org.
2. Provide Tim Arnold with the ZZ Medical Record Number and request to deactivate the account so that no further charges can be posted after a specific date.
3. Destroy all unused labels and forms with the deactivated ZZ Medical Record Number.
When a proposal arrives at an agency, it is subject to the scrutiny of review boards before a grant is awarded or withheld. Each review process is different according to the specific agency and the type of grant the PI is applying for. DOM applies for 4 main categories of grants which include federal funding, foundational/private funding, city funding, and state funding. Below are some examples of the review processes of major agencies under each category.

Federal Funding

National Institutes of Health (NIH)

- Proposal sent to NIH
- Sent to Center for Scientific Review
  - Reads abstract and assigns proposal to a specific Scientific Review Group
  - PI's proposal is accepted
    - Receives award notice
  - PI's proposal is rejected
    - PI can revise and resubmit proposal
- Scientific Review Group
  - A group of professionals who decide on a priority score for the project
  - Proposal sent to the appropriate Institute Advisory Council/Board
    - Group uses priority score and the agency’s current priority topics to decide on who receives funding

Health Resources and Services Administration (HRSA)

- Proposal submitted to HRSA
- Proposal sent to Department of Independent Review
  - Solicits the help of volunteer experts to be Grant Reviewers to decide whether or not to accept the proposal
  - PI's proposal is accepted
  - PI's proposal is rejected
Foundation and Private Funding

American Heart Association (AHA)

Proposal submitted to AHA → Peer Review Committee → Research Committee

Peer Review Committee:
- Group of experts score the proposal based on a set criteria

Research Committee:
- Based on the score provided by the Peer Review Committee, the Research Committee decides how far a project can be funded

PI's proposal is accepted → PI's proposal is rejected

California Breast Cancer Research Program (CBCRP)

Proposal submitted to CBCRP → Peer Review Committee (PRC)

Peer Review Committee (PRC):
- The PRC is chosen around specific award types. A number of expert reviewers evaluate and discuss the scientific merit of the project, and gives the proposal a ranking score based on merit.

Programmatic Review Council:
- Analyzes only those proposals that have received a relatively high ranking score by the PRC. The Council reviews the proposal based on programmatic relevance. They are comprised of individuals from advocacy, clinical, research, health care and industry communities.

PI's proposal is accepted

PI's proposal is rejected

PI may revise and resubmit

Relevant proposals sent to the Board Director

Director makes the final decision
National Kidney Foundation (NKF)

Proposal submitted to NKF

Proposal sent to two separate study sections
Both sections are comprised of individuals who are experts in their field. Individuals with conflict of interest are not allowed into either study sections. Both sections provide a numerical priority score for the proposal, following the NIH scoring system.

Proposal accepted

Application sent to NKF Scientific Advisory Board
Reviews averaged priority scores and project titles and makes final funding decisions based on availability of funds and eligibility requirements

Proposal rejected

Both study sections convene
Priority scores are averaged. Applications arranged in numerical order according to this averaged score

San Francisco (City) Funding

San Francisco Department of Public Health (SFDPH)

Proposal arrives at SFDPH

Sent to Office of Contracts, Management and Compliance
Facilitates solicitation process and assigns a review group

PI's Proposal accepted

San Francisco Department of Public Health
Makes final decision based on recommendation by Technical Review Group

PI's Proposal rejected

Technical Review Group
Proposal reviewed by a diverse group of professionals, ranging between 3-5 reviewers. Group reviews proposal based on individual solicitation standards and proposal is assigned a score. Makes recommendation to the Department of Public Health
California State Funding

California Department of Health Services (CDHS) – AIDS department

Proposal arrives at program within the CDHS

Individuals in program who elicited the Request for Proposal (RFP) reviews the application

- PI's proposal is accepted
  - PI drafts a contract

- PI's proposal is rejected
  - Cannot revise and resubmit proposal

Contracts Management Unit
  - Negotiates contract and gives final signature