

DEPARTMENT OF MEDICINE CONSOLIDATION OF CLINICAL TRIAL RESIDUALS

Per Campus policy, clinical trial residuals need to be consolidated into designated “clinical trial residual accounts” within 6 months of study’s end:

- This helps to reduce the number of accounts that each division needs to manage, by zeroing out residuals in individual, inactive clinical trial accounts.
- This allows us to classify the residuals appropriately in the accounting system, by moving them into a 6xxxx (unrestricted) account, rather than keeping them in a 7xxxx (restricted, sponsored project) account.

Each DOM division will establish one or more clinical trial residual accounts (in the 6xxxx range) to consolidate and spend their clinical trial residuals, and then will establish/link faculty-specific DPAs to those accounts:

- All STIP would be credited to one DPA within the fund. The Campus procedures can’t spread STIP to more than one DPA. But, the division has the discretion to allocate STIP earned to the individual faculty DPAs, or to retain the STIP for the division. Any STIP calculations and allocations will be done by the divisions.
- DOM will not allow faculty-specific funds to be created; instead each faculty’s share will be identified by their DPA.

Requests for new clinical trial residual funds and new faculty-specific DPAs must go through the DOM Business Office

- Division may choose an existing but unused 6xxxx fund owned by its deocode, or may request that new 6xxxx funds be created.
- Division may use existing DPAs that are faculty-specific or may request new ones.
- Business Office will ensure that DPA and fund names follow the established naming convention, that the faculty member does not already have an appropriate DPA, and that appropriate department code ownership and STIP accounts are assigned.
- Requests must be made using the standard Controller’s Office forms, if available (see http://acctg.ucsf.edu/general_accounting/forms/index.htm for new DPA or new DPA-fund linkages). If no standard form is available, please make your request via email. Requests should be submitted to DOM Business Office, Box 1211

Residuals should be transferred into the 6xxxx account via a financial journal (source 547) and NCA 437692, and then appropriated to the specific DPAs via a budget journal (source 135).

- Please see detailed instructions provided by the Campus (http://acctg.ucsf.edu/extramural_funds/communications/Closeout_CT_Fixed_Price.pdf)
- Also, UCOP policy 400-14 references the responsibility of administrators to transfer clinical trial residuals <http://policies.ucsf.edu/400/40014.htm>