**CLINICAL TRIAL CERTIFIED COST SUMMARY REPORT INSTRUCTIONS**

1. **INFO**
	1. WBSE #
	2. Funds Center #
	3. Title
	4. Sponsor/Funding Source
	5. Principal Investigator
	6. Prepared By
	7. Start Date
	8. Internal Order # - when part of the trial was under an internal order
	9. GEAC # - when part of the trial was under GEAC
	10. ARIA IRB#
	11. ARIA PRN#
2. **BUDGET (Contract Terms)**
	1. Cost Categories
	2. Start-up funds – up front payment from the funding source that is generally non-refundable
	3. Per Subject Charge – payments made based on milestone achievement per subject enrolled
	4. Total Subject Charges – calculated amount of per subject charge multiplied by the number of anticipated subjects
	5. Refunds to Grantors/Sponsors – anticipated refund amount
	6. Pharmacy Setup Fee (exempt) – expected pharmacy setup amount
	7. IRB Continuing Review Fee (exempt) – anticipated IRB fee for continuing review
	8. IRB Fee (exempt) – anticipated IRB fee for initial review
	9. Total Direct – calculated total of all direct costs
	10. F&A – calculated total based on the indirect cost rate entered in Current F&A rate field
	11. Totals – calculated total of each column
	12. Total Budgeted Cost – calculated sum of start-up funds and total subject charges
	13. # of subjects (budgeted) – anticipated subject enrollment
3. **REVENUE (SAP Transaction - CJI3)**
	1. Clinical Trial revenue g/l account 430115 and GEAC Revenue 910000
	2. Invoice # or Date of Deposit
	3. Amount
	4. Corrections – indicate any corrections that will be made to revenue prior to closing the grant
	5. Total Revenue – calculated sum of amount and correction
	6. Explanation for any Corrections (i.e., revenue posted to the wrong WBSE to be moved)
	7. Totals – total revenue received in SAP
4. **EXPENSES (SAP Transaction - S\_ALR\_87013542)**
	1. Cost Categories – auto-populated from Budget section
	2. SAP Expenses – total amount from SAP
	3. Corrections – record any corrections to be performed
	4. Corrected Total – calculated sum of expenses and corrections
	5. Explanation for any Corrections (i.e., expense posted to the wrong account)
	6. Refunds to Grantors/Sponsors – record any refunds to the grantors (g/l account 550130)
	7. Pharmacy Setup Fee (exempt)
	8. IRB Continuing Review Fee (exempt)
	9. IRB Fee (exempt)
	10. Total Direct
	11. F&A Cost
	12. Totals
5. **FUND BALANCE**
	1. Record any fund balance transfers that have occurred (g/l account 701200)
	2. This will be fund balance transfers from GEAC and internal orders
6. **SIGNATURES**
	1. Principal Investigator
	2. Business Administrator
7. **CLOSEOUT**
	1. Total Adjusted Direct Cost
	2. Fund Balance Transfers
	3. Less Exempt Items
	4. Modified Direct Cost
	5. Current F&A Rate
	6. Allowed F&A
	7. Over/Under
	8. Correction to F&A
	9. Total Revenue
	10. Total Expense
	11. Total Fund Balance Transfer
	12. Total F&A
	13. Remaining Balance
	14. Fund Balance Transfer to Account #
	15. Fund Balance Transfer to Account #
	16. Actual # of subjects
8. **COMMENTS**