**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**