CLINICAL TRIALS - AUTHORITY TO SPEND PRIOR TO RECEIPT OF CASH

**Purpose:** A means to establish spending authority prior to receipt of cash.

**Method:** Complete the Advanced Expenditure Authorization Form for Sponsored Funds (Sponsor ECAV).

**Project Total Determination:**
Grants and Contracts Accounting will establish a budget based on the ECAV. The project budget controls spending; therefore, it is not necessary for a budget category to have a dollar amount in excess of $-0- in order to spend against it.

**Budget Categories:**
Budgets need to be established in the same categories as the University's financial system to account for costs. The budget categories will initially be established with $-0- budget based on the budget categories provided by the Office of Research Administration and/or department through this form. If the clinical trial payment plan is based on a per patient or per procedure payment, the budget will be established for each deposit in the following manner:

<table>
<thead>
<tr>
<th>Category</th>
<th>Formula</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salary/Fringe</td>
<td>1/3 of direct costs</td>
</tr>
<tr>
<td>Supplies</td>
<td>1/3 of direct costs</td>
</tr>
<tr>
<td>Other</td>
<td>1/3 of direct costs plus dept and/or section percent of F&amp;A when applicable</td>
</tr>
<tr>
<td>F&amp;A</td>
<td>20% mandatory for Provost/Grants Administration</td>
</tr>
</tbody>
</table>

As deposits are received, the budget categories will be populated and allocated.

**Application to Establish a Chartfield Value**
Please identify the principal investigator, department org, sponsor, project title and effective date of action. Select purpose option of Clinical Trial. If clinical trial spending authority is needed, review clinical trial options listed and designate choice on form.

**Clinical Trial Budget Options:**
- **Float** - Initially the project total will be established based on this form. As deposits are made, the project total will increase by deposit amount. In other words, the designated amount “floats” as deposits are made up to total amount of award. Ex: Designated amount is $10,000. Deposit is received for $5,000. Project total is adjusted automatically to $15,000 by Grants and Contracts Accounting. Categories will be budgeted for $5,000.

- **One Time** - Allows spending up to designated amount on this form. Once spending reaches this level and there have not been deposits made to exceed designated amount, then spending ceases until designated amount is increased or additional deposits are received. Ex: Designated amount on form is for $10,000. Project total will be set as $10,000. If $5,000 is deposited, categories will be budgeted for $5,000 and project header will remain unchanged. If $15,000 is deposited, categories will be budgeted for $15,000 and project total will be increased to $15,000.

**Proposed Budget Lines:** Indicate budget lines needed. Default for clinical trial categories are listed above.

**Certification:** An appropriate chartfield spread must be identified as an alternate source of funds. SPNSR and SP490 cannot be used as an alternate source of funds. The form must be signed by the Principle Investigator and an Administrator with budgetary authority of the designated chartfield.

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