UCRI provides funding to the University for various research related projects. All accounting activity for revenues and expenses will be tracked with sales and service funds that will specifically begin with D31XXXX. This will allow funds to be quickly identified as UCRI funding sources. These funds will only account for UC activity and will not include UCRI activity, such as expenses paid directly by UCRI. Federally funded projects cannot use the sales and service funds for accounting purposes and must be processed through SRS accounting utilizing the grants module in UC Flex.

**Establishing Funds**

The college/department will request new D31XXXX funds via an A200 form submitted to the Controller’s Office.

The distribution of facilities and administrative (F&A) cost recovery for UCRI projects will be determined by the college. For example a college could allocate F&A as follows: 60% to the college, 30% to the department, and 10% to the college grants administration or business office. If necessary, multiple D31XXXX funds may be created.

**Expense Coding**

It is recommended that departments create an internal order number for every UC/UCRI project so the same designated fund can be used for multiple projects. The internal order will be setup by the department’s Grants Management or Business Office.

The account string for UCRI funded project expenses will include all of the following, with an optional internal order number:

Fund – Cost Center – Functional Area – GL account

The cost center will identify the appropriate school or department similar to grant processing. Departments should not use the responsible cost center listed on the internal order master data.

**Revenue Invoicing**

Invoicing UC expenses on UCRI projects will be handled by each department’s Grants Management or Business Office. Invoices must be entered into UC Flex in order to properly record a receivable and revenue. Revenue can be split coded to the department, college and grant administration funds as mentioned in the F&A example above. The revenue must be recorded to GL account 441201-UCRI Revenue. Payments received from UCRI will be applied to the receivable created by the department’s Grants Management or Business Office to ensure all incoming payments are appropriately identified.