

December 13, 2022

CORINNE PEEK-ASA
Vice Chancellor Research
Mail Code 0043

**Subject: *Vice Chancellor Research Executive Accounts
Report 2022-06***

The final report for Vice Chancellor Research Executive Accounts, Report 2022-06, is attached. We would like to thank all members of the department for their cooperation and assistance during the review.

Because we were able to reach agreement regarding management action plans in response to the audit recommendations, a formal response to the report is not requested. The findings included in this report will be added to our follow-up system. We will contact you at the appropriate time to evaluate the status of the management action plans.

UC wide policy requires that all draft reports be destroyed after the final report is issued. We also request that draft reports not be photocopied or otherwise redistributed.

Christa Perkins
Director
Audit & Management Advisory Services

Attachment

cc: Judy Bruner
 Alexander Bustamante
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UC San Diego

AUDIT & MANAGEMENT ADVISORY SERVICES

Vice Chancellor Research Executive Accounts
Report No. 2022-06
December 2022

FINAL REPORT

Performed By:

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I. EXECUTIVE SUMMARY

Audit & Management Advisory Services (AMAS) has completed a review of the Vice Chancellor of Research (VCR) Executive Accounts as part of the approved audit plan for Fiscal Year 2021-22. This report summarizes the results of our review. The objective of our review was to evaluate whether internal controls and business processes for oversight for VCR executive accounts provided reasonable assurance that operations were effective and in compliance with University and campus policy.

Based on our review, we concluded that internal controls and business processes for oversight for VC-RAO for business operations provided reasonable assurance that operations were effective, and in compliance with University policy and procedures. VC-RAO has implemented numerous procedures to enhance compliance with University policy, including review of financial reporting, monitoring of financial accounts, review of employee system roles, and hiring communications staff to assist with disseminating policy updates. VC-RAO fiscal staff were meaningfully involved in the OFC implementation and has assisted VC-RAO with an easier adoption of the FIS. Our detailed testing of executive office expenditures, as well as one sponsored research award under the purview of the VC-RAO, indicated that transactions were performed in compliance with policy. A summary of the financial status of the VC-RAO executive office is presented in **Attachments A and B**.

However, we noted a few opportunities for improvement related to oversight of ORUs financial status and deficits, and agency accounts for affiliates. Management Action Plans to address our findings are summarized below:

A. Organized Research Units (ORU) Financial Status & Deficits

1. VC-RAO has assessed ORUs with significant negative net positions (those over \$500K) to ensure that activities are conducted within the budget of available resources and that there are no underlying causes or structural problems within the ORUs that might be impacting the unit.
2. VC-RAO will require ORUs to formalize a deficit balance resolution plan where required by policy.

B. Agency Account Deficit Balances

1. The VC-RAO will monitor and require outside entities with agency accounts to adhere to the terms of the contract by maintaining a positive balance based on the best estimate of the past 60 days of activity.

Observations and related Management Action Plans are described in greater detail in section V. of this report.

II. BACKGROUND

Audit & Management Advisory Services (AMAS) has completed a review of the Vice Chancellor of Research Executive Accounts as part of the approved audit plan for Fiscal Year 2021-22. This report summarizes the results of our review.

The Vice Chancellor of Research (VCR) plays a crucial role in supporting, facilitating and promoting world-class research and the related infrastructure at UC San Diego's (UCSD) billion-dollar research enterprise. The VCR oversees the campus Organized Research Units (ORUs), Animal Care, Contracts and Grants, Research Compliance & Integrity, the Office of Innovation and Commercialization, and the Institutional Official for the Human Research Protections Program. The Vice Chancellor of Research Affairs Office (VC-RAO) also coordinates with affiliates of UC San Diego (UCSD), and plays a leadership role in federal and state research relations.

The former VCR stepped down from the VC role effective January 1, 2022 and returned to a faculty appointment, and the current VCR was appointed effective the same date. When there is a transition in a Vice Chancellor position, AMAS performs reviews of selected business office operations and related internal controls.

As with the rest of the campus community, VC-RAO has been adapting to the many changes in systems and business processes as a result of the campus-wide Enterprise System Renewal (ESR) implementation that replaced outdated systems as part of a multi-year initiative to renew, streamline and optimize business and administrative processes. Some of the most impactful systems include Oracle Financials Cloud (OFC) and Concur (new travel and expense system), collectively known as Financial Information Systems (FIS), and UPath HR and Payroll system. These new systems, and the 2020 COVID-19 pandemic, created several challenges and a significant learning curve for all UCSD fiscal administrators and processors in adapting to new workflows and ongoing changes in business processes.

III. AUDIT OBJECTIVE, SCOPE, AND PROCEDURES

The objective of our review was to evaluate whether internal controls and business processes for oversight for VCR executive accounts provided reasonable assurance that operations were effective and in compliance with University and campus policy. Detailed testing of expenditures was limited to expenses charged to executive accounts from July 2020 to December 2021, and review of agency account activity spanned from July 2021 to March 2022.

In order to achieve our objective, we performed the following:

- Reviewed:
 - The organization chart;
 - Relevant UC and UCSD policies, including Business and Finance Bulletins (BFB), UC Accounting Manual and UC Contract and Grant Manual;
 - Financial system roles;
 - Delegations of authority;
 - Distribution of Payroll Expense (DOPE) reports;
 - Operating statements and budgets for financial units of the Research Affairs Office (RAO), ORUs, Animal Care Program (ACP), and ACP Bio Facilities;
 - Deficit balances for RAO, ORUs, ACP, and ACP Bio Facilities;

- Evaluated and conducted limited testing related to:
 - Agency accounts associated with affiliates of UCSD, which are managed by VCR;
 - A sponsored research award administered by the Vice Chancellor Research Office;
 - Non-payroll expenditures such as:
 - Supplies and materials;
 - Expenditures classified as Other Operating Expenses; and
 - Travel and entertainment; and
- Met with the following:
 - The incoming Vice Chancellor of Research;
 - The Assistant Vice Chancellor of Research; and
 - The Director of Operations for the Research Affairs Office.

IV. CONCLUSION

Based on our review, we concluded that internal controls and business processes for oversight for VC-RAO for business operations provided reasonable assurance that operations were effective, and in compliance with University policy and procedures. VC-RAO has implemented numerous procedures to enhance compliance with University policy, including review of financial reporting, monitoring of financial accounts, review of employee system roles, and hiring communications staff to assist with disseminating policy updates. VC-RAO fiscal staff were meaningfully involved in the OFC implementation and has assisted VC-RAO with an easier adoption of the FIS. Our detailed testing of executive office expenditures, as well as one sponsored research award under the purview of the VC-RAO, indicated that transactions were performed in compliance with policy. A summary of the financial status of the VC-RAO executive office is presented in **Attachments A and B**.

However, we noted a few opportunities for improvement related to oversight of ORUs financial status and deficits, and agency accounts for affiliates. These opportunities for improvement are discussed in the balance of this report.

V. OBSERVATIONS REQUIRING MANAGEMENT ACTION

A.	Organized Research Units (ORU) Financial Status & Deficits
We noted that some ORUs had negative net positions as of May 2022. Further, deficit resolution plans did not appear to have been formalized for all ORU funds with deficit balances exceeding \$25,000.	
Risk Statement/Effect	
Adequate financial oversight is necessary to ensure ORUs demonstrate stewardship of funds and mitigate the risk of overspending.	
Management Action Plans	
A.1	VC-RAO has assessed ORUs with significant negative net positions (those over \$500K) to ensure that activities are conducted within the budget of available resources and that there are no underlying causes or structural problems within the ORUs that might be impacting the unit.

A.2	VC-RAO will require ORUs to formalize a deficit balance resolution plan where required by policy.
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A. Organized Research Units (ORU) Financial Status & Deficits – Detailed Discussion

University Policy (PPM 300-2 Financial Deficit Policy) states that all Financial Units are expected to meet their financial needs within their overall available funding. This policy defines financial deficit as a situation that exists when a Financial Unit spends more than is authorized or available in a particular fund source. Financial deficits may be measured by testing balances at any level within the accounting hierarchy; the appropriate level depends on the nature of the Funds and is typically identified by funding source limitations. The measurement of a financial deficit largely depends on the financial activity within a particular fund. If financial deficits are not resolved within the department by fiscal year-end, by direction of the CFO, a Vice Chancellor Office may transfer Funds and/or expenses from unrestricted Fund sources within the department/unit or cognizant Vice Chancellor area. Units will not be permitted to carry over financial deficits exceeding \$25,000 without a deficit resolution plan that is approved by the Department Chair/Designee and Dean/Vice Chancellor.

The VC-RAO provides high level monitoring of negative net positions over the ORUs financials based on reports from the Campus Budget Office (CBO) to help the units manage their financial positions. During this review, we obtained the Net Operating Results (NOR) and Fund Balance reports for all ORUs for the period under audit and noted that eight of the 16 ORUs had a negative net position as of June 2022. In addition, six of the eight had negative balances over \$500k (Center for Energy Research, Center for Human Development, Center for Astrophysics and Space Science, Center for Memory and Recording Research, Food and Fuel for The 21st Century, and Institute for Neural Computation). The NOR reports pull data from General Ledger while Sponsored Project activity occurs in the Project Portfolio Management (PPM) sub-ledger module and does not contain sponsored award obligated (budget) amounts. VC-RAO indicated the negative net positions were due to timing differences in the recording of expenditures and associated revenue for sponsored research awards.

In addition to the ORUs with a negative net position, we also noted specific funds within the ORUs with funds in deficit exceeding \$25,000 is provided below (Table 1). In some cases, it appeared that plans to address the deficits were underway, but not all had formal deficit reduction plans as required by policy.

Table 1: ORUs Funds With Deficit Balances

ORU	FinU	Fund Code	Fund Description	Deficit Balance ¹	Comments
Biocircuits Institute	8000012	13991	University Core Funds	(\$321,994.17)	Currently in negotiations to determine how much each party will cover of the overdraft and repayment plan.
	8000012	19933	Federal ICR (General Fund Portion)	(\$73,254.77)	
	8000012	13045	Sponsored Projects Deficits	(\$59,643.78)	
	8000012	RN080	Office of Research Symposium Support-Hasty	(\$84,938.03)	

¹ Management has indicated that these deficits will be resolved by the end of FY23.

ORU	FinU	Fund Code	Fund Description	Deficit Balance ¹	Comments
Center for Energy Research	8000016	E1308	ITRF 2 Jacobs School of Engineering Dean's Excellence and Innovation Fund	(\$31,285.27)	The wrong fund was charged for matching support for an extramural award, to be corrected in August.
Center for Iberian and Latin American Studies	8000019	12306	Editorships Publications and Royalties	(\$32,985.39)	Overdrafts are directly to graduate student support and the Grad Division has agreed to cover.
Center for Astrophysics and Space Science	8000020	13991	University Core Funds	(\$56,142.45)	This was due to a large deficit in the default account for a continuing award that was set up late. However, cleanup is in progress.
	8000020	E1163	CASS-Keating Fund	(\$226,292.09)	This is due to the UCSD Foundation crediting the incorrect chart string for this gift.

Source: Oracle Deficit Balance reports Accounting Period 13_June-22

B. Agency Account Deficit Balances	
We noted that various agency accounts had deficit balances for several periods, which is contrary to the contractual agreements and University policy.	
Risk Statement/Effect	
Having deficit account balances for agency accounts increases the risk of overdraft or use of University funds for the benefit of an outside entity.	
Management Action Plan	
B.1	The VC-RAO will monitor and require outside entities with agency accounts to adhere to the terms of the contract by maintaining a positive balance based on the best estimate of the past 60 days of activity.

B. Agency Account Deficit Balances – Detailed Discussion

Per University (Policy BFB A-54), Agency accounts are established by the University for non-University entities. In accepting funds for the operation of activities sponsored by these entities, the University does not usually exercise any direct fiscal control over the use of the funds. It is each campus' responsibility to ascertain that agency funds are readily available (i.e., they have been received and are on deposit in the agency's account) prior to making any disbursements.

The VC-RAO has executed agreements with different external affiliate institutions (for example, Sanford-Burnham, Scripps Research, J. Craig Venter Institute, San Diego State University, and/or Salk Institute) to

allow affiliated faculty and researchers to use UCSD campus recharge facilities at the internal rate available to University departments. In order to start such an arrangement, the interested party at the institution contacts the VC-RAO asking for an account to be set up. The VC-RAO establishes a project number assigned to each agency. These agency accounts are all accounted for under a separate financial unit from VC-RAO's core expenditures. On a monthly basis, VC-RAO invoices each of the agencies with the list of expenditures that posted against the account. The agency agreements require that the outside entity will transfer funds to UCSD in advance of disbursements, that the agency account that is set up within the University should at no time show a deficit balance, that payroll charges and purchases through campus Purchasing are unallowable, that the outside entity agrees to keep the minimum positive balance of best estimate of past 60 days activity, and that any current deficit must be corrected with additional funding by next monthly fiscal close bringing balance to zero or surplus.

We reviewed three agency agreements in order to obtain an understanding of the contract provisions and evaluate compliance with policy. The related project numbers for these agency agreements were obtained, and the general ledger detail and general ledger balances were reviewed. The deficit balance reports related to these project numbers were also reviewed for several accounting periods. Upon review, there appeared to be a number of periods (see Table 2) where the agency account balances were in deficit (between three and seven months out of 11), which, based on a strict interpretation of contract terms, was noted to be a breach of the contract provisions and policy. This condition increases the risk that any balance shortfall with its own funds and that University funds may be used for the benefit of the outside entity.

Table 2: Agency Accounts Deficit Balances

Accounting Period	JCVI	Salk	Sanford Burnham 2
21-Jul	(\$6,212)	(\$156,069)	(\$271,110)
21-Aug	(\$18,362)	(\$176,543)	\$25,484
21-Sep	(\$3,348)	\$138,440	(\$15,896)
21-Oct	\$9,465	\$53,655	\$17,694
21-Nov	\$8,932	\$35,549	(\$329)
21-Dec	\$8,657	\$18,587	(\$22,714)
22-Jan	(\$21,018)	\$465,518	(\$7,163)
22-Feb	\$8,657	\$258,294	(\$55,849)
22-Mar	\$8,657	\$316,832	\$17,230
22-Apr	\$6,738	\$923,341	(\$7,438)
22-May	\$10,000	(\$63,771)	\$12,097

Source: Business Activity Hub reports

**Attachment A - Net Operating Results and Fund Balance, Research Affairs Office
As of 13_Jun-22 YTD**

UC San Diego

Net Operating Results and Fund Balance Report

Detail by Fund Category

Financial Unit: 8000001-Research Affairs Office

Project: All PROJECT Values

Accounting Period: 13_Jun-22 YTD

	TOTAL	CORE	OTHER UNRESTRICTED FUNDS			RESTRICTED FUNDS	
	Total Funds	Core Funds	Operating	Reserves	Clinical Operations	Restricted Funds	Contract & Grants
External Revenues							
CONGRA-Contracts and Grants	142,500	(0)	(0)	(0)	(0)	(0)	142,500
OTHREV-Other Revenue	(697,192)	(0)	(697,192)	(0)	(0)	(0)	(0)
PGIFTS-Pvte Gifts	424,706	(0)	(0)	(0)	(0)	424,706	(0)
SSEARV-Sales and Services Ed Activities	95,795	(0)	95,795	(0)	(0)	(0)	(0)
SVCACT-Service Agreements	(2,200)	(0)	(2,200)	(0)	(0)	(0)	(0)
Internal Resources							
ALCCBO-Core CBO Allocations	3,473,610	3,473,610	(0)	(0)	(0)	(0)	(0)
ALCVCD-VC/Dean Allocations	(422,044)	(443,616)	19,682	1,890	(0)	(0)	(0)
ALCZOT-Other Allocations	359,514	(0)	(0)	(0)	(0)	359,514	(0)
TOTAL RESOURCES	3,374,689	3,029,994	(583,915)	1,890	(0)	784,220	142,500
Compensation Expenses							
CMPASW-Academic Salaries and Wages	142,501	142,501	0	0	0	0	0
CMPNAS-Non Academic Salaries and Wages	1,820,030	1,593,821	0	0	0	125,405	100,804
COMPAC-Accruals and Other	2,520	2,520	0	0	0	0	0
COMPBN-Benefits	754,544	660,003	0	0	0	46,181	48,360
Non-Compensation Expenses							
EQPTX-Equipment, Rentals and Repairs	55,661	55,836	0	(175)	0	0	0
FERREX-Facilities, Rentals and Repairs	9,310	9,310	0	0	0	0	0
NETCOM-Network and Communications	23,580	22,606	0	0	0	974	0
OOPEXP-Other Operating Expenses	80,823	76,147	1,198	79	0	1,121	2,278
OVHDC-Overhead-IDC	(12,690)	(12,690)	0	0	0	0	0
PSVCST-Professional Svcs Consulting and TES	177,020	177,020	0	0	0	0	0
SOFTML-Software Maintenance and Licenses	79,399	69,399	0	0	0	0	10,000
SUPMAT-Supplies and Materials	43,457	43,549	0	(92)	0	0	0
TRAVEL-Travel and Transit	18,736	8,810	0	0	0	4,462	5,465
UTILIT-Utilities	(41)	(41)	0	0	0	0	0
Non-Operating Expenses/Transfers							
OTHNON-Non Operating Expenses	(1,053)	(3,918)	2,866	0	0	0	0
OTHNOP-Non Operating Transfers	(285,000)	(285,000)	0	0	0	0	0
TOTAL EXPENSES	2,908,797	2,559,872	4,064	(188)	0	178,143	166,906
CHANGE IN NET POSITION	465,892	470,122	(587,978)	2,078	(0)	606,077	(24,406)
Beginning Net Position	5,100,007	4,413,931	714,187	134,775	(0)	(157,216)	(5,670)
ENDING NET POSITION	\$5,565,900	\$4,884,053	\$126,209	\$136,853	(\$0)	\$448,861	(\$30,076)
Capital Assets	2,045,514	2,045,514	0	0	0	0	0
RESOURCES AVAILABLE	\$3,520,386	\$2,838,539	\$126,209	\$136,853	(\$0)	\$448,861	(\$30,076)

Date Source: Oracle Financial Cloud (OFC) with Managerial Reporting Account and Fund Hierarchies

This report excludes fund 13042 - Internal Loans

Run Date: 10-07-22

**Attachment B - General Ledger Project Summary, Research Affairs Office
As of June 30, 2022**

FinU Code	FinU Description	Fund Level 3	Project Code	Project Description	Fund Code	Fund Description	Beginning Net Position	Total Resources	Total Expenses	Ending Net Position	Capital Assets	Resources Available	
8000001	Research Affairs Office	Contracts and Grants	0000000	No Project	20700	Private Contracts and Grants	\$143,500.00	\$142,500.00	\$0.00	\$286,000.00	\$0.00	\$286,000.00	
			1022167	SP VC Research Awards	20700	Private Contracts and Grants	(\$149,170.02)	\$0.00	\$166,906.37	(\$316,076.39)	\$0.00	(\$316,076.39)	
		Contracts and Grants Total					(\$5,670.02)	\$142,500.00	\$166,906.37	(\$30,076.39)	\$0.00	(\$30,076.39)	
		Core Funds	0000000	No Project	13991	University Core Funds	\$4,898,174.08	(\$4,486,248.74)	\$3,245.66	\$408,679.68	\$438,769.19	(\$30,089.51)	
					19900	State General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
					19954	Innovation and Entrepreneurship Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			1000869	EV Campuswide Expenditures	13991	University Core Funds	\$11,556.72	\$0.00	\$442.63	\$11,114.09	\$0.00	\$11,114.09	
					19954	Innovation and Entrepreneurship Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			1001019	TEAM CC NRS Core Expenses	13991	University Core Funds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			1001025	TEAM CC OCGA Expenditures	13991	University Core Funds	\$0.00	\$0.00	\$349.30	(\$349.30)	\$0.00	(\$349.30)	
			1001053	TEAM CC Research Affairs Government Relations	13991	University Core Funds	(\$55,388.90)	\$0.00	\$8,551.89	(\$63,940.79)	\$0.00	(\$63,940.79)	
			1004468	EV Campus Wide Events	13991	University Core Funds	\$2,800.79	\$0.00	\$0.00	\$2,800.79	\$0.00	\$2,800.79	
			1005226	FD FAC Research Affairs International	13991	University Core Funds	(\$45,930.40)	\$48,063.88	\$43,692.10	(\$41,558.62)	\$0.00	(\$41,558.62)	
			1010260	OTHR PRJ Research Affairs Projects	13991	University Core Funds	\$1,195,586.28	\$0.00	\$0.00	\$1,195,586.28	\$0.00	\$1,195,586.28	
			1011134	TEAM Research Affairs Core Expenditures	13991	University Core Funds	(\$1,725,831.87)	\$7,551,632.71	\$2,412,176.15	\$3,413,624.69	\$0.00	\$3,413,624.69	
			1011135	TEAM Research Affairs Proposal Development	13991	University Core Funds	\$70,682.12	\$0.00	\$37,903.87	\$32,778.25	\$0.00	\$32,778.25	
			1023804	TEAM VC Research Campuswide Projects	13991	University Core Funds	\$25,116.64	\$0.00	\$0.00	\$25,116.64	\$0.00	\$25,116.64	
					19954	Innovation and Entrepreneurship Grants	\$3,478.39	\$0.00	\$0.00	\$3,478.39	\$0.00	\$3,478.39	
			1029919	TEAM VCR COVID19	13991	University Core Funds	(\$7,776.43)	\$0.00	\$0.00	(\$7,776.43)	\$0.00	(\$7,776.43)	
			1501979	DFTL 8000001	13991	University Core Funds	(\$263.81)	\$0.00	(\$2,767.34)	\$2,503.53	\$0.00	\$2,503.53	
			2003899	DFTL RUR-AIM	13991	University Core Funds	\$41,727.00	(\$83,454.00)	\$1,657.15	(\$43,384.15)	\$0.00	(\$43,384.15)	
			2004929	OTHR ACP Biology Equipment	13991	University Core Funds	\$0.00	\$0.00	\$0.00	\$0.00	\$1,606,744.70	(\$1,606,744.70)	
			2018428	OTHR Chancellor Grant Writing Initiative	13991	University Core Funds	\$0.00	\$0.00	\$54,170.20	(\$54,170.20)	\$0.00	(\$54,170.20)	
			2019096	OTHR Equity Diversity Inclusion Activities	13991	University Core Funds	\$0.00	\$0.00	\$450.00	(\$450.00)	\$0.00	(\$450.00)	
		Core Funds Total						\$4,413,930.61	\$3,029,993.85	\$2,559,871.61	\$4,884,052.85	\$2,045,513.89	\$2,838,538.96
		Other Unrestricted Funds	0000000	No Project	12304	Misc Sales of Goods/Svcs Fund	\$0.00	\$3,986.39	\$438.50	\$3,547.89	\$0.00	\$3,547.89	
					12305	Conference Revenue Fund	(\$112.03)	\$0.00	\$0.00	(\$112.03)	\$0.00	(\$112.03)	
					13028	LANs LLNS Management Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
					13037	Treasurer's Cash Fund	(\$1,164.19)	\$1,164.19	\$0.00	\$0.00	\$0.00	\$0.00	
					13048	Intellectual Property Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
					16000	General Reserves	(\$91.54)	\$0.00	(\$91.54)	\$0.00	\$0.00	\$0.00	
					50005	Sanf Salk Agency Account 804650	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
					50007	Sanford-Burnham Animal Care Program	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
					50012	SDSU Agency Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
					50030	JCVI Agency Account	\$0.00	\$2,822.20	\$0.00	\$2,822.20	\$0.00	\$2,822.20	
			1001054	TEAM CC Research Affairs Revenue	16000	General Reserves	\$2,043.50	\$0.00	(\$96.25)	\$2,139.75	\$0.00	\$2,139.75	
			1009182	REC Research Affairs DI	16000	General Reserves	\$132,823.45	\$1,890.25	\$0.00	\$134,713.70	\$0.00	\$134,713.70	
			1011134	TEAM Research Affairs Core Expenditures	12304	Misc Sales of Goods/Svcs Fund	\$0.00	\$78.70	\$0.00	\$78.70	\$0.00	\$78.70	
			1011136	OTHR Research Affairs Workshops	12305	Conference Revenue Fund	(\$16,058.31)	\$107,517.13	\$4,528.30	\$86,930.52	\$0.00	\$86,930.52	
			1011137	TEAM Research Ethics Expenditures	12304	Misc Sales of Goods/Svcs Fund	\$12,006.09	(\$13,490.00)	\$0.00	(\$1,483.91)	\$0.00	(\$1,483.91)	
			1012738	NSA JCVI Agency Account	50030	JCVI Agency Account	\$1,164.19	(\$3,986.39)	\$0.00	(\$2,822.20)	\$0.00	(\$2,822.20)	
			1013200	NSA PSA Service Agreement	12304	Misc Sales of Goods/Svcs Fund	\$33,660.70	(\$36,095.00)	\$0.00	(\$2,434.30)	\$0.00	(\$2,434.30)	
			1013290	NSA Research Affairs Agency Fees	12304	Misc Sales of Goods/Svcs Fund	\$27,559.21	\$28,689.72	(\$1,684.14)	\$57,933.07	\$0.00	\$57,933.07	
			1013291	NSA Research Affairs Service Agreements	12304	Misc Sales of Goods/Svcs Fund	(\$2,070.37)	(\$2,200.00)	\$781.00	(\$5,051.37)	\$0.00	(\$5,051.37)	
			1013349	NSA Salk Agency Account	12304	Misc Sales of Goods/Svcs Fund	\$106,800.00	(\$120,000.00)	\$0.00	(\$13,200.00)	\$0.00	(\$13,200.00)	
					50005	Sanf Salk Agency Account 804650	\$231,739.00	(\$231,739.00)	\$0.00	\$0.00	\$0.00	\$0.00	
			1013355	NSA Sanford Burnham 2	12304	Misc Sales of Goods/Svcs Fund	\$139,744.60	(\$139,744.60)	\$0.00	\$0.00	\$0.00	\$0.00	
					50007	Sanford-Burnham Animal Care Program	\$170,918.09	(\$170,918.09)	\$0.00	\$0.00	\$0.00	\$0.00	
			1013373	NSA SDSU Agency Account	50012	SDSU Agency Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			1023804	TEAM VC Research Campuswide Projects	13048	Intellectual Property Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			1031198	VCR COVID 19 UCOP LFRP	13028	LANs LLNS Management Fee	\$10,000.00	(\$10,000.00)	\$0.00	\$0.00	\$0.00	\$0.00	
		Other Unrestricted Funds Total						\$848,962.39	(\$582,024.50)	\$3,875.87	\$263,062.02	\$0.00	\$263,062.02
		Restricted Funds	0000000	No Project	E1308	ITRF 2 Jacobs School of Engineering Dean's Excellence and Innovation Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
					RN302	VC Research Event Sponsorship	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			1005226	FD FAC Research Affairs International	E1308	ITRF 2 Jacobs School of Engineering Dean's Excellence and Innovation Fund	(\$183,658.24)	\$359,514.00	\$178,143.13	(\$2,287.37)	\$0.00	(\$2,287.37)	
			1020657	OTHR SP Research Affairs Sponsorships	RN302	VC Research Event Sponsorship	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	
			2020969	TEAM BSA Data Challenge	PX658	President's Endowment Fund (PEF) Expendable	\$21,442.50	\$0.00	\$0.00	\$21,442.50	\$0.00	\$21,442.50	
			2020424	OTHR Krueger v. Wyeth - Additional Funds	RPO25	Krueger v Wyeth Cy Pres Settlement – Accounting Fund	\$0.00	\$424,706.11	\$0.00	\$424,706.11	\$0.00	\$424,706.11	
		Restricted Funds Total						(\$157,215.74)	\$784,220.11	\$178,143.13	\$448,861.24	\$0.00	\$448,861.24
		Research Affairs Office Total						\$5,100,007.24	\$3,374,689.46	\$2,908,796.98	\$5,565,899.72	\$2,045,513.89	\$3,520,385.83
		Grand Total						\$5,100,007.24	\$3,374,689.46	\$2,908,796.98	\$5,565,899.72	\$2,045,513.89	\$3,520,385.83