



Research Site Financial Oversight

A practical guide for research administrators and site owners



Build a management routine for study acceptance, cost coverage, staffing capacity, cash timing, and financial accountability. Use evidence to decide what to approve, resource, monitor, and escalate.

Practical decisions • Worked examples • Six worksheets

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Illustrations depict fictional professionals. Includes a separate interactive browser companion.

3 Understand the cost of delivering the protocol

Budget review should start with required work. Include direct procedure costs and the administrative work that supports delivery. Keep site cost estimates separate from sponsor reimbursement and from accounting revenue recognition.

Build a cost model with traceable assumptions

- List activities and estimated units by participant, visit, milestone, or study.
- Assign effort by role using a documented estimate or observed experience. Confirm department quotes for specialized services.
- Apply approved loaded labor rates, including the components permitted by institutional costing policy.
- Separate variable costs from study-specific fixed costs and shared overhead.
- Check screen failures, unscheduled work, query burden, training, monitoring support, and closeout where relevant.
- Compare modeled cost with contractual reimbursement under conservative and planned enrollment scenarios. Record what changes the result.

Illustrative variable visit cost	Basis	USD
Coordinator effort	2 hours at \$60 loaded rate	120
PI effort	0.5 hour at \$180 loaded rate	90
Procedure cost	Department estimate	150
Data support	0.5 hour at \$50 loaded rate	25
Total modeled variable cost	Sum of above	385
Contractual visit payment	Assumed eligible amount	650
Contribution before fixed costs	650 less 385	265

This fictional example excludes startup costs, shared overhead, screen failures, taxes, and other activities. A \$265 contribution is not net profit. If study-specific fixed costs are \$5,300, 20 such visits cover those fixed costs in this simplified model. Confirm which costs and payments actually apply before using the calculation.

Decision point

When coverage is unclear or the planned volume is unsupported, route the gap to the authorized contract owner. Record the financial sensitivity and a decision condition; do not turn a proposal into an assumed entitlement. Use Worksheet 2.

Worksheet 3 Capacity and coverage

Role _____ Planning period _____
 Prepared by _____ Reviewed by _____

Estimate demand

Activity _____ Units _____ Hours per unit _____
 Activity _____ Units _____ Hours per unit _____
 Other required work and hours _____
 Total forecast demand hours _____
 Source and uncertainty _____

Estimate available time

People in role _____ Paid hours in period per person _____
 Leave and other reserved hours _____
 Available hours after commitments _____
 Demand less available hours _____
 Peak day or skill constraint _____

Choose and review a response

Qualified backup _____
 Resource decision and authority _____
 Affected commitment _____
 Owner _____ Review date _____
 Actual result and revised assumption _____

- ☐ Demand and availability use the same planning period.
- ☐ Nonvisit work and known absences are included.
- ☐ Clinical qualification and oversight needs were reviewed.
- ☐ The decision has a follow-up outcome.