STEP-BY-STEP GUIDE ON RESEARCH UNIT FUND (RUF) UTILIZATION

The Research Unit Fund (RUF) comes from the administrative overhead cost (AOC) from grants of research projects implemented and led by faculty or REPS from the University of the Philippines Manila (UPM). Based on the Memorandum No. CCDP 2018-116, the distribution of the AOC is as follows:

- 50% goes to the Research Grants Administration Office (RGAO) fund which covers UPMREB fee, accounting/ bookkeeping and personnel support services.
- The other 50% goes to the subfolder/subledger of the research-generating unit, called the **Research Unit Fund (RUF)**.
    - Sharing of the 50% RUF is as follows:
        - For UP-PGH Projects: 10% UP-PGH, 10% College, 80% implementing department
        - Research Studies/Projects not Involving UP-PGH: 20% College/UPM-NIH, 80% implementing department or institute

Based on the Guidelines on the Utilization of the RUF of the Office of the Vice Chancellor released last 08 February 2019, the contributing project may also utilize up to half of its contribution to the home department/college.

The following is a step-by-step guide on how to request for the utilization of the RUF for units (Part A) and for research projects (Part B).

Part A: For Units
(College/NIH and Departments/Institutes)

STEP 1: Know the fund status of your unit

To know how much funds you have for your unit, get the **latest status of the RUF report** from the UPM Accounting Office which releases this document twice a year (every February and July).

- This document can be requested from the Research Grants Administration Office (RGAO). You may send an email to RGAO (rgao.upm@up.edu.ph).

STEP 2: Define your annual plan

Clearly outline your unit's research **activities, programs, and targets** for the year. Think in terms of:

- Research activities to be supported
- Laboratory needs
- Trainings/workshops
- Equipment requirements
- Research personnel support

Your budget must directly support these planned outputs.

STEP 3: Identify all required expenses

List everything you will need to implement your plan. Make sure to read the **RUF guidelines** to know which expenses can be covered.

Examples:

- Research assistants or project staff
- Laboratory reagents and consumables
- Equipment purchase or repair
- Training/workshop expenses
- Publication costs
- Travel for research-related activities

STEP 4: Categorize expenses properly and prepare your Internal Operating Budget (also called a Line-Item Budget) for the calendar year

Classify each item into the correct budget category:

- **Personnel Services (PS)** – salaries, honoraria, research assistants
- **Maintenance and Other Operating Expenses (MOOE)** – supplies, reagents, utilities, training
- **Capital Outlay (CO/Equipment)** – equipment purchases

STEP 5: Justify the included budget items based on the RUF guidelines

You may attach a separate page for the justification for the items in your LIB or include the justification in your request letter. You may explain:

- Why is this necessary in the context of research?
- How does this support research in your unit?
- How does it contribute to UP Manila's research mission?

STEP 6: Gather supporting documents

Attach a documentary basis for your costing. This is usually not required but it can help in justifying the items written in the IOB.

- Supplier quotations
- Service contracts
- Salary computations
- Program proposals
- Technical specifications (for equipment)

STEP 7: Prepare all documents for submission

Include the following documents in the submission:

- Request letter addressed to the Chancellor to utilize the RUF. This should be signed by the unit head (use the provided template).
- Internal Operating Budget (or Line-Item Budget)
- Latest status of RUF report from UPM Accounting Office

STEP 8: Submit the request for approval

- Submit to RGAO for review. RGAO will assess alignment to the guidelines and completeness of documents.
- RGAO will endorse the request to the Accounting Office for checking.
- The Accounting Office will forward the request to the Office of the Vice Chancellor for Research and Extension (OVCRE).
- OVCRE will assess and recommend approval to the Chancellor.
- The Chancellor will give the final approval to the request. Then, the RUF can be utilized.
    - **Reminder: Government rules and regulations (eg. procurement processes) will be followed in the utilization of the funds.**

Part B: For Research Projects

STEP 1: Know your AOC contribution to the unit

Obtain a signed copy of your Reference Slip which shows your contribution to the department/institute or college/NIH.

- This document can be requested from the Research Grants Administration Office (RGAO). You may send an email to RGAO (rgao.upm@up.edu.ph).

STEP 2: Identify needed expenses

List everything you will need. Make sure to read the **RUF guidelines** to know which expenses can be covered.

Examples:

- Research assistants or project staff
- Laboratory reagents and consumables

STEP 3: Categorize expenses properly and prepare your Internal Operating Budget (also called a Line-Item Budget)

Classify each item into the correct budget category:

- **Personnel Services (PS)** – salaries, honoraria, research assistants
- **Maintenance and Other Operating Expenses (MOOE)** – supplies, reagents, utilities, training
- **Capital Outlay (CO/Equipment)** – equipment purchases

STEP 4: Justify every budget item based on the RUF guidelines

You may attach as a separate page the justification for the items in your LIB or include the justification in your request letter. You may explain:

- Why does your project need the amount from the RUF?
- How does this support your research activities?

STEP 5: Gather supporting documents

Attach a documentary basis for your costing. This is usually not required but it can help in justifying the items written in the IOB.

- Supplier quotations
- Service contracts
- Salary computations
- Program proposals
- Technical specifications (for equipment)

STEP 6: Prepare all documents for submission

Include the following documents in the submission:

- Request letter addressed to the Chancellor to utilize the RUF.
    - The request letter will be written by the Project Leader and should be endorsed by the Department Chair/Institute Director and the Dean/ Executive Director of NIH.
    - Mention the title of the study.
    - Mention the total amount contributed to the department/institute
    - Ensure that the requested amount is no more than 50% of the administrative overhead cost contribution to the unit
- Internal Operating Budget (or Line-Item Budget)
- Latest status of the RUF report from the UPM Accounting Office which releases this document twice a year (every February and July).
    - This document can be requested from the Research Grants Administration Office (RGAO). You may send an email to RGAO (rgao.upm@up.edu.ph).
- Reference Slip that shows the contributions of the project through its administrative overhead cost.
    - This document can be requested from the Research Grants Administration Office (RGAO). You may send an email to RGAO (rgao.upm@up.edu.ph).

STEP 8: Submit the request for approval

- Submit to RGAO for review. RGAO will assess alignment to the guidelines and completeness of documents.
- RGAO will endorse the request to the Accounting Office for checking.
- The Accounting Office will forward the request to the Office of the Vice Chancellor for Research and Extension (OVCRE).
- OVCRE will assess and recommend approval to the Chancellor.

- The Chancellor will give the final approval to the request. Then the RUF can be utilized.
    - **Reminder: Government rules and regulations (eg. procurement processes) will be followed in the utilization of the funds.**