

KINGSTON GENERAL HOSPITAL

ADMINISTRATIVE POLICY MANUAL

Subject: Research Restricted Accounts

Number:

03-021

Prepared/Reviewed by: Dr. Roger Deeley, VP, Health Sciences Research
J'Neene Hauck, Chief Financial Officer
Jim Flett, Chief Operating Officer

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Preamble

It is the responsibility of Kingston General Hospital as a publicly funded institution to ensure that restricted research funds held by the hospital are effectively and efficiently managed in a transparent manner that complies with Hospital policies and granting agency/sponsor/donor terms and conditions. The following policy lays out the conditions and terms of reference governing the use of funds held by the hospital in a restricted research account on behalf of individual investigators holding hospital appointments. Kingston General Hospital works collaboratively with its partners, including Queen's University. This policy is closely aligned with that of the University which governs the use of 'special research accounts'.

Policy Statement

This policy applies to all Hospital departments and Hospital researchers who conduct research using Hospital space, staff and/or resources and whose research funds are not administered through Queen's University, as per our Affiliation Agreement (Schedule B). Research Restricted Accounts are intended to hold funds received from indirect costs associated with research agreements/contracts, unencumbered balances from completed contracts/grants/agreements, donations/gifts/endowments for the purpose of research, and funds provided by internal/external funding sources for the support of research activities.

Procedure

1. Establishing a "Research Restricted Account"

- 1.1. Individual Research Restricted Accounts will be established according to the source of funds and will be classified as:
 - Internally-funded Research Restricted Accounts,
 - Externally-funded Research Restricted Accounts, or
 - Residual Fund Research Restricted Accounts.
- 1.2. Expected funding in any single account must exceed \$500. All cheques must be made out to Kingston General Hospital (KGH), NOT the researcher/account holder; any cheques received for deposit by the researcher need to be sent to KGH Financial Services along with an explanation of the funding.
- 1.3. All donations, gifts or endowments must be processed through the University Hospitals Kingston Foundation and will be included under Internally-funded Research Restricted Accounts.
- 1.4. Internally-funded and externally-funded Research Restricted Accounts will be opened upon confirmation of the completion of the Queen's University Data Summary and Signature System form (<https://eservices.queensu.ca/apps/dss/>) OR Hospital Research Application form (http://www.kgh.on.ca/research/research_conducting.asp) and documentation of all necessary approvals (i.e. Queen's University Health Sciences and Affiliated Teaching Hospitals Research Ethics Board (HSREB), Animal Care Committee, Radiation Safety Committee, Biohazards Committee,

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Pharmaceuticals and Therapeutics (P&T) Committee, etc.). For more information, please consult KGH Policy 11-150 (Health Research).

- 1.5. Residual funds from internal/external grants or contracts at termination date may be approved for transfer to a Residual Fund Research Restricted Account pending verification that all terms and conditions of the grant/contract have been met and that unused funds may be retained by the Hospital. Revenue within these accounts will be allowed to be used to help bridge funding between grants/contracts/agreements and provide seed funding for research which may eventually be supported from more conventional sources. Appropriate indirect costs will be charged to the residual funds prior to the transfer of these funds.

2. Expenditure, Signing Authority & Accountability Rules for Research Restricted Accounts

- 2.1. Research Restricted Account funds belong to the Hospital and will be administered to further the Hospital's research endeavors.
- 2.2. All expenditures must be in support of research activity.
- 2.3. Expenditures must be substantiated by original vouchers or other appropriate supporting documentation as required by prevailing KGH Financial Policies, including those governing travel and other allowable expenses.
- 2.4. Equipment, software and other assets purchased using funds from Research Restricted Account are the property of the Hospital, and must be located on Hospital property unless prior arrangements have been made and documented with the Vice President, Health Sciences Research.
- 2.5. Salary and stipend payments to the account holder are ineligible expenses.
- 2.6. Researchers are accountable to the Vice President, Health Sciences Research for expenditures from all Research Restricted Accounts.
- 2.7. Research Restricted Accounts are subject to review by the Chief Financial Officer, Vice President Health Sciences Research, Chief Operating Officer, and Hospital internal and external auditors.

3. Reporting Requirements for Research Restricted Accounts

- 3.1. A year-end reporting template as of March 31 and the KGH Research Restricted Account Agreement (Appendix A) will be sent to the account holder, with a specified date for completion and return.
- 3.2. A completed KGH Research Restricted Account Agreement, signed and dated by the account holder and Vice President, Health Sciences Research must be submitted to Chief Financial Officer. The Letter must confirm the following:

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- All required approvals/certifications (i.e. HSREB, Animal Care, Biohazard, Radiation Safety, P&T) are current and up-to-date (if applicable) to the research being carried out with funds from the Research Restricted Account;
 - All expenditures are in support of research activities;
 - All expenditures are in compliance with prevailing KGH Financial policies.
- 3.3. A fully executed KGH Research Restricted Account Agreement must be returned to the Chief Financial Officer by the specified date for completion. Failure to comply with the reporting requirements will result in account suspension until such compliance is achieved.
- 4. Closing Research Restricted Accounts and Inactive Research Restricted Accounts**
- 4.1. If the Residual Fund Research Restricted Accounts of a researcher are inactive for more than 2 years and no year-end financial statement is submitted, the account will be closed and remaining funds will be transferred to an account for the general support of Hospital research at the discretion of the Vice President, Health Sciences Research.
- 4.2. If the Internally-funded and externally-funded Research Restricted Accounts of a researcher are inactive for more than 2 years and no year-end template report is submitted, the account will be closed and remaining funds will be returned to the original source of funds or transferred to an account for the general support of Hospital research, if the Hospital is allowed to keep the funds.
- 4.3. If a researcher leaves the Hospital, funds in all Research Restricted Accounts will be used to honour existing commitments for support of salary and related eligible research expenses at the Hospital. Any funds remaining after this priority is discharged will be distributed as described above.

Related KGH Policy Documents:

03-005 Approval Levels and Signing Authority
03-080 Corporate Travel
11-150 Health Research

Authorizing Signature

Leslee Thompson
President and Chief Executive Officer