

KINGSTON HEALTH SCIENCES CENTRE ADMINISTRATIVE POLICY MANUAL

Subject: KGHRI Research Restricted Accounts

Number: 03-021

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Original Issue: 2017.08

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Preamble

The Kingston General Health Research Institute (KGHRI) is the research arm of the Kingston Health Sciences Centre (KHSC) and became active April 01, 2011. The KGHRI promotes medical scientific research and experimental development (including basic and clinical research to produce scientific knowledge that contributes to the alleviation and prevention of human disease) in conjunction with Kingston Health Sciences Centre (KHSC), Providence Care Centre, Queen's University at Kingston and their respective successors.

All research restricted funds held at the KGHRI must be managed in a manner that complies with KHSC policies and granting agency/sponsor/donor terms and conditions. Policy 03-021 lays out the terms and conditions governing the use of research restricted funds held at the KGHRI.

Policy Statement

This policy applies to all KHSC 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.

Procedures

1. Establishing a "Research Restricted Account"

1.1 Researchers must complete a Research Restricted Account Agreement Form (Appendix A) and Research Restricted Fund Terms of Reference Form (Appendix B) to open a KGHRI Research Restricted Account. Completed forms are to be submitted to the KGHRI Finance Office.

1.2 Individual Research Restricted Accounts will be established according to the source of funds and will be classified as one of the following categories:

- Internally-funded Research Restricted Accounts
- Externally-funded Research Restricted Accounts
- Residual Fund Research Restricted Accounts

1.3 Expected funding in any single account must exceed \$1,000. All payments must be made payable to the Kingston General Health Research Institute, NOT the principal investigator; any cheques received for deposit by the principal investigator need to be sent to KHSC Financial Services along with an explanation of the funding.

1.4 All donations, gifts or endowments must be processed through the University Hospitals Kingston Foundation (UHKF) and will be included under Internally-funded Research Restricted Accounts.

1.5 Internally-funded and Externally-funded Research Restricted Accounts will be opened upon confirmation of the completion and/or approval and certification of the following (if applicable):

- Queen's University Tools for Research at Queen's ("TRAQ") Data Summary and Signature Form ("DSS FORM") (<http://www.queensu.ca/traq/signon.html>)
- Ontario Cancer Research Ethics Board (OCREB)
- Clinical Trials Ontario (CTO)

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- Queen's University Health Sciences and Affiliated Teaching Hospitals Research Ethics Board (HSREB)
- Animal Care Committee
- Radiation Safety Committee
- Biohazards Committee

For more information, please consult KHSC Policy 11-150 (Health Research).

1.6 Residual funds remaining 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 at the KGHRI. 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 KGHRI and will be administered to further KGHRI'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 KHSC Financial Policies, including those governing travel and other allowable expenses.

2.4 Equipment, software and other assets purchased using funds from a Research Restricted Account are the property of KHSC, and must be located on KHSC property unless prior arrangements have been made and documented with the Vice President, Health Sciences Research, KHSC and President and Chief Executive Officer, KGHRI.

2.5 Salary and stipend payments to the account holder are ineligible expenses.

2.6 Principal investigators are accountable to the Vice President, Health Sciences Research, KHSC and President and Chief Executive Officer, KGHRI for expenditures from all Research Restricted Accounts.

2.7 Research Restricted Accounts are subject to review by the Vice President and Chief Financial Officer, KHSC, Vice President, Health Sciences Research, KHSC and President and Chief Executive Officer, KGHRI and auditors.

3. Reporting Requirements for Research Restricted Accounts

3.1 Monthly reports will be sent electronically to the principal investigator. It is the responsibility of the principal investigator to review these reports and address items of concern in a timely manner.

4. Closing Research Restricted Accounts and Inactive Research Restricted Accounts

4.1 If the Residual Fund Research Restricted Account of a principal investigator is inactive for more than two years and the principal investigator has no intent to use or redirect the funds to

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another allowable KGHRI research project, the account will be closed. Remaining funds will be transferred to a KGHRI unrestricted research account at the discretion of the Vice President, Health Sciences Research, KHSC and President and Chief Executive Officer, KGHRI.

4.2 If the Internally-funded and Externally-funded Research Restricted Account of a principal investigator is inactive for more than two years and the principal investigator has no intent to use or redirect the funds to another allowable KGHRI research project, the account will be closed. Remaining funds will be returned to the original source or, if allowable, transferred to a KGHRI unrestricted research account at the discretion of the Vice President, Health Sciences Research, KHSC and President and Chief Executive Officer, KGHRI.

4.3. If a principal investigator 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. Remaining funds will be returned to the original source or, if allowable, transferred to a KGHRI unrestricted research account at the discretion of the Vice President, Health Sciences Research, KHSC and President and Chief Executive Officer, KGHRI.

Related KHSC Policy Documents:

03-005 Contract Management-Procurement of Goods and Services

03-080 Travel and Hospitality

11-150 Health Research

11-151 Clinical Trial Overhead

Authorizing Signature

Dr. David Pichora
President and Chief Executive Officer