

Policy and Procedure

Title:	Clinical Trial, Research and Other Purpose Grant Accounts
Policy Number:	04.013
Effective Date:	January 3, 1995
Revised Date:	April 29, 2019
Approving Body:	President and Chief Executive Officer
Authority:	CancerCare Manitoba Act
Responsible Officer:	President and Chief Executive Officer
Delegate:	Director of Finance
Contact:	Director of Finance
Applicable to:	All CCMB Employees and Medical Staff

1.0 BACKGROUND:

CancerCare Manitoba (CCMB) is committed to the responsible planning and management of resources entrusted to the organization.

2.0 PURPOSE:

- 2.1 To ensure funds received for clinical trial, research or other purposes and deposited into grant accounts are administered in accordance with CancerCare Manitoba's corporate policies and the terms of reference for the particular account.
- 2.2 To ensure balances within clinical trial and research, grant accounts are administered in accordance with CancerCare Manitoba's corporate policies.
- 2.3 To ensure CancerCare Manitoba is not responsible for any deficits incurred in a clinical trial or research grant account.

3.0 DEFINITIONS:

- 3.1 **Administrative Overhead:** Administrative costs incurred by CCMB to administer external funds deposited into CCMB grant accounts. Overhead costs may include, without limitation, building use and depreciation, utilities, computer and network support, management and administration of research, financial services, human resource services, hazardous waste disposal, controlled goods, radiation safety, occupational safety, security, and liability insurance.
- 3.2 **Administrative Surcharge:** A minimum of 5% of the total Budget or a minimum of 5% of funds received. For contracts stating a higher amount for administrative overhead, that higher overhead amount shall apply. A minimum administrative surcharge will not be charged if the funding agreement states indirect costs are not an allowable expense.
- 3.3 **Budget:** The detailed schedule of costs outlining the estimated expenses of the sponsored Clinical Trial, Research or Other Purpose project.
- 3.4 **CCMB Facilities:** Facilities or sites within CancerCare Manitoba that are operated by CancerCare Manitoba.

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- 3.5 **Clinical Trial:** A research study involving human subjects (or samples of tissue or fluid from them).
- 3.6 **External Funds:** Funds received from an external funding agency outside of CancerCare Manitoba including but not limited to pharmaceutical industry, corporate sponsors, charitable organizations, government, and other health institutions.
- 3.7 **Grant Account:** For the purposes of this policy, a Grant Account encompasses accounts created to administer Research funds, Clinical Trial funds, or Other Purpose grants or funds.
- 3.8 **Grant Account Application Form:** Documentation required by the Finance Department to establish a Clinical Trial, Research or Other Purpose Grant that outlines the purpose and conditions for the account, the source of funds, the Investigator and the primary and secondary signing authorities. Reporting requirement should be completed prior to applying for grants.
- 3.9 **Investigator:** The researcher who conducts the research activities for a Clinical Trial, Research or Other Purpose Grant.
- 3.10 **Organization:** CancerCare Manitoba (CCMB).

4.0 **POLICY:**

- 4.1 A separate Grant Account will be created to deposit and administer external funds received according to the specific set of conditions associated with the research grant or clinical trial.
- 4.2 All funds received will be deposited by the Organization and not held in private bank accounts.
- 4.3 The Finance Department will administer funds as requested by the signing authority and will prepare and provide quarterly financial statements consistent with established accounting principles.
- 4.4 All Grant Accounts will be charged an Administrative Surcharge to recover Administrative Overhead related to the administration of the grant account in accordance with CCMB's Administration of Clinical Trial, Research and Other Purpose Grant Funds, Policy No. 04.017.
- 4.5 Funds received from the CancerCare Manitoba Foundation (CCMF) are exempt from Policy 04.017, unless otherwise agreed to by CCMF.
- 4.6 All Grant Accounts will have at least two signing authorities. One will have primary responsibility for the account. The second signing authority will be the supervisor of the named grant holder.
- 4.7 The individual assigned as the primary signing authority is responsible for ensuring

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that expenditures are made in accordance with the conditions of the grant or clinical trial and that sufficient funds exist in the account to cover the expenditures.

- 4.8 Acquisition of all supplies, services, staff and equipment must be in accordance with the Organization's policies governing such activities.
- 4.9 All equipment purchased with research, clinical trial or other Grant Account becomes the property of CancerCare Manitoba.
- 4.10 Direct costs related to the conduct of a Clinical Trial, Research or Other Purpose Grant will be charged to the corresponding Clinical Trial, Research, or Other Purpose Grant Account.
- 4.11 For grants that receive time-limited funding, staff will be hired for a term not to exceed that allowed by the conditions of the grant and at a wage, including benefits, within the grant funding available.
- 4.12 Expenditures from the grant account will require the authorization of the primary signing authority. Additional authorization by the secondary signing authority is required for the following types of expenditures:
 - 4.12.1 Claim for expense reimbursement for the primary signing authority
 - 4.12.2 Out of province travel
 - 4.12.3 Equipment purchases
 - 4.12.4 Expenditures in excess of \$10,000

The following expenditures require prior written approval from the CEO office:

- Out of province travel
- Gift cards and honoraria for CCMB employees
- Alcohol purchases

The Organization encourages Investigators to strive for value for money and recommends that they follow the corporate Purchasing Policy No. 04.016, although this is not mandatory.

- 4.13 A deficit balance is not permitted in a Clinical Trial, Research or Other Purpose Grant Account. It is the responsibility of the primary signing authority to ensure that an account remains within budget and that a deficit is not incurred.
- 4.14 The primary signing authority is responsible for providing an alternate budget source in instances where the grant account balance becomes over-expended or where ineligible transactions are charged against the grant account.
- 4.15 If the primary signing authority leaves the Organization while a Grant Account is active, it is their responsibility to notify the Finance Department of the individual who will be assuming responsibility for the Account. If this is not done in advance

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of the departure, the appropriate Department Head or Program Director will be notified and asked to assign an appropriate replacement.

4.16 Closure of Accounts

4.16.1 Research and Other Purpose Accounts will be closed after two years of inactivity.

4.16.2 Clinical Trial Accounts will be closed after the clinical trial is archived.

4.17 Surplus Funds on Closure of Accounts

4.17.1 Clinical Trial Accounts

Once closed, an accumulated surplus in a clinical trial account will be closed off to the Clinical Investigations Office General Account, for use in other research projects and/or research-related activities within CCMB. Approval to access these funds is required by the Medical Director overseeing the Clinical Trials Unit.

If the granting agency has specific instructions for how unused funds will be managed at the conclusion of the trial, those conditions will override the CCMB policy.

4.17.2 Research Institute in Oncology and Hematology (RIOH) Research and Other Purpose Accounts

Once Closed, an accumulated surplus in any RIOH related Research or Other Purpose Account, will be transferred at the discretion of the RIOH Director of Research for use in other RIOH research projects or special purpose activities.

A grant held by a RIOH Investigator will be closed off to the RIOH General Account. Approval to access these funds is required by the Director of Research.

If the granting agency has specific instructions for how unused funds will be managed at the conclusion of the trial, those conditions will override the CCMB policy.

4.17.3 Other Surplus Funds

Surplus funds that remain in the Grant Account after completion of the project (other than Clinical Trial and RIOH Accounts listed in section 4.17.1 and 4.17.2) will be transferred to CCMB's Grant Account.

If the granting agency has specific instructions for how unused funds will be managed at the conclusion of the project, those conditions will override the CCMB policy.

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5.0 PROCEDURE:

- 5.1 A Grant Account and account number must be requested from the Finance Department, accompanied by a Grant Account Application Form (Appendix A). This must be submitted to the Finance Department at least fifteen (15) working days prior to the grant application deadline and prior to the contract being executed. Sufficient supporting documentation confirming the secured funding must be provided including, but not limited to, a Terms of Reference where required, source of funds, and intended purpose of the funds. Documentation will be kept on file in the Finance Department.
- 5.2 The Finance Department will:
- 5.2.1 Assign an account number (financial cost centre) to each account.
 - 5.2.2 Process payment of all original invoices properly approved by the authorized signing authorities of the account.
 - 5.2.3 Prepare invoices to sponsors or third parties as required to ensure timely receipt of funding.
 - 5.2.4 Prepare and distribute quarterly grant statements detailing deposits to and disbursement from the account, consistent with generally accepted accounting principles.
 - 5.2.5 Implement a surcharge on the account to recover Administrative Overhead associated with the administration of the funds in accordance with CCMB's Administration of Clinical Trial, Research and Other Purpose Grant Accounts Policy No. 04.017.

6.0 REFERENCES:

- 6.1 Appendix A – Grant Account Application Form.
- 6.2 CCMB Delegation of Signing Authority Limits, Policy No. 01.002.
- 6.3 CCMB Purchasing, Policy No. 04.016.
- 6.4 CCMB Administration of Clinical Trial, Research and Other Purpose Grant Accounts Policy No. 04.017.

Policy Contact:

All enquiries relating to this policy should be directed to:

Name:

Title/Position: Director of Finance

Phone:

E-mail:

Address:
(if required): 4022-675 McDermot Avenue, Winnipeg Manitoba R3E 0V9

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DOCUMENTATION

Policy Location:

This policy is located (hard and e-copy formats):

1. The original signed and approved policy is on file in the Executive Office, CCMB
2. The e-copy is on file in the CCMB Governing Documents Library, SharePoint
- 3.

Revision History:

Date	Version	Status	Author	Summary of Changes
dd/mm/yyyy	#	Initial, Draft Final Minor/Major revision		
03/01/1995	1	Initial		Two policies created; Clinical Grant Accounts and Clinical Grant Surpluses
16/03/2011	1	Initial		Clinical Trial Accounts policy created.
24/10/2014	1	Initial	Policy Team Finance Sr Leadership	Policy revised to combine Clinical Grant Accounts, Clinical Grant Surpluses and Clinical Trial Accounts.
30/08/2015	1	Final	Finance Policy Team	Final review
14/05/2018	1	Minor revision	S.Friedenberger	Reformatted to new template
04/29/2019	1	Minor revision	Finance Dept	

Approvals Record:

This Policy requires approval by:

Approval		
Date	Name / Title	Signature
	Not required.	

FINAL APPROVAL:

Date	Name / Title	Signature
April 29 2019	Dr. S. Navaratnam President & Chief Executive Officer CancerCare Manitoba	Original signed by Dr. S. Navaratnam

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APPENDIX A



Grant Account Application Form

This form must be completed by all Investigators intending to establish a CCMB grant account, and must be submitted and approved by Finance, prior to contract execution with the Funding Agency.

A) CancerCare Manitoba Investigator (Primary Signing Authority) - Contact Information							
Last Name:	First Name:	Department:	Phone:				
		Facility:	Email:				
B) Secondary Signing Authority - Contact Information							
Last Name:	First Name:	Department:	Phone:				
		Facility:	Email:				
C) Funding Agency							
Sponsor: (Agency/Institution providing funds)				Originating Sponsor: (if different from Sponsor)			
Billing address:				Financial Contact:			
				Name:			
				Email:		Phone:	
D) Purpose of Grant Application (required: attach draft contract)							
Proposal Title:							
Brief description of account and intended use of funds:							
E) Purpose of Grant Application (required: attach draft budget)							
Total Funds Requested from Sponsor:			Year 1	Year 2	Year 3	Year 4	Year 5
\$			\$	\$	\$	\$	\$
Is external financial reporting required?		Yes _____	No _____				
If yes, how frequent? _____							
F) Required Signatures							
DECLARATION							
The undersigned agree this grant will be conducted in accordance with the conditions set out by the funding agency's contract as well as with the policies and procedures of CancerCare Manitoba. The investigator further certifies his/her responsibility for any over expenditure of this grant account.							
Investigator - Primary Signing Authority							
Secondary Signing Authority							
FOR FINANCE USE ONLY							
Date Form Received:				Reviewed by:			
Approved (Yes/No):				Category of Grant:			
Applicable Surcharge:				Grant Number:			