Frequently Asked Questions Related to the Financial Administration of Research Accounts with NACTRC Oversight

Frequently Asked Questions (FAQs)

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Policies and Forms

1. What are the AHS policies relevant to the financial administration of research funds and where can I find these policies?

The AHS policies relevant to the financial management of research funds along with the objective(s) of each of these policies are as follows:

Policy Name	Objective(s)
Research Grants and Clinical Trial Funding	• Set out the requirements and responsibilities for the administration of research clinical trial funding and research grants funded by external entities
Research Special Purpose Fund Account Deficit Management	• Ensure that restricted research accounts are effectively managed for cost overruns through effective monitoring and reporting of deficit balances on a regular basis, and consistent processes to address research accounts with persistent deficits.
Travel, Hospitality, and Working Session Expenses – Approval, Reimbursement, and Disclosure	• Provide guidance on the effective oversight of public resources for the approval, reimbursement and disclosure of travel, hospitality and working session expenses; • Ensure fair and reasonable practices are in place to demonstrate the expenses are necessary and cost effective. • Set out the criteria for the approval, arrangement, and reimbursement of expenses which support AHS' business and clinical operations.
Management and Oversight of Research Expenses for Travel, Hospitality, and Working Sessions	• Establish requirements, processes, and procedures for approval, submission and reimbursement of eligible expenses incurred through a restricted research account for travel, hospitality and working sessions
Research Overhead Revenue Administration	• Establish the requirements and processes for the administration and allocation of research overhead revenues for research accounts without oversight from the Northern Alberta Clinical Trials and Research Centre.

To view the policy documents, please click on the above links.

2. Where can I find the Finance forms commonly used for research accounts?

The Finance forms that are commonly used for research accounts are as follows:

Research Account Terms of Reference Form
Research Account Update Form
Research Account Closure Form
Payment Requisition Form
Travel, Hospitality & Working Session Expense Claim Form
Invoice Request Form – Non Patient (Provincial)

For AHS employees, please click on the above links to open the forms.

For Principal Investigators and their staff not employed by AHS, please contact AHS Finance, Research Support Team for a copy of any of the above forms.

Instructions for submission and required supporting documentation are provided in each form.

Account Set-up

3. How do I request a new research account to be created at AHS?

To create a new research account at AHS, a Research Account Term of Reference ("TOR") needs to be completed. For studies supported by NACTRC, account numbers and other information required for the TOR can be obtained by sending an email request to NACTRC.Contracts@ahs.ca. For studies not supported by NACTRC, an email request can be sent to Research.Administration@ahs.ca.

The completed TOR form needs to be submitted to finresearchtor@ahs.ca along with a copy of the fully executed research funding agreement.

4. What is the difference between single signing authority and dual signing authority protocols on the Research Account TOR?

The authorities who should have the ability to approve and sign research expenses should be accurately documented in the Research Account TOR. Signing authority protocol on the TOR can either be single or dual.

a. Single authority protocol means that there must be at least two individuals with signing authority on the account where primary signing authority is the principal investigator. The "Single (any one)" option means that any signing authority from the list of signing authorities (section J of the TOR) can approve and sign research expenses. The "Single (one must be Primary or Secondary)" option means that only Primary or Secondary signing authority can approve and sign the research expenses. Under both options, no signing authority can approve their own expenses.

b. Dual authority protocol means that there must be at least three individuals with signing authority on the account where primary signing authority is the principal investigator. The "Dual (any two)" option means that any two signing authorities from the list of signing authorities (section J of the TOR) can approve and sign research expenses. The "Dual (one must be Primary or Secondary)" option means that minimum two signatures are needed and one of the signatures is either primary or secondary signing authority. Under both options, no signing authority can approve their own expenses.

Research Expenses

5. How are research expenses or invoices managed by AHS?

Expenses and invoices for research accounts are managed differently from AHS operational accounts. Below is a summary of how various types of research expenses are handled in AHS.

- Invoices require a manual payment requisition form and do not go through Markview.
- Expense claims do not use iExpense, and requires a travel, hospitality & working session expense claim form to be manually completed.
- Expense secondary accounts used for coding payment requisitions or expense claims must be on the list of valid secondary accounts provided by the AHS Finance, Research Support Team.
- If an AHS operational account needs to be reimbursed by a research account for approved expenses, such expenses will be transferred to the research account via a manual journal entry.
- Research expenses needs to be approved in accordance with the applicable Research Account TOR signing authority protocol.
- Prior to approving a research expense for processing, AHS Finance reviews research expenses in excess of $250 to confirm availability of funds, validate expenditure signing authorities, and verify appropriateness of expenses against the Research Account TOR.

6. Where do I submit a payment requisition form and how do I know if it has been paid?

Please send the payment requisition form to researchexpenses@ahs.ca. You may contact the AHS Accounts Payable department regarding the requisition's payment status at 1-877-595-0007 OPT 2.

7. Who do I contact for payment inquiries not related to payment requisitions?

Any payment inquiries not related to payment requisitions can be directed to:

Primary email: researchexpenses@ahs.ca

Secondary email: AHS.APHelpDesk@ahs.ca

8. How can incorrect charges posted into my account be fixed?

Please send a description of the incorrect charges along with a copy of the associated SPF detail report, invoice, or payment requisition, where possible, to AHS Finance Research Support Team which will investigate and coordinate with other teams in AHS Finance to have the incorrect charges fixed.

9. Can unbudgeted research study expenses be paid out of an AHS research account?

Unbudgeted expenses related to a research study including reimbursements to a PI can be paid out of an AHS research study account if a written approval for such expenses were obtained from the research sponsor. In the absence of a written approval from the research sponsor, the unbudgeted expenses can be paid out of the PI's contingency account provided that such account has sufficient funding to cover the unbudgeted expenses and the unbudgeted expenses qualify as eligible expenses per the Research Contingency Account Agreement between AHS and the PI, and applicable AHS policies.

10. How can pager charges to my account be cancelled?

The end user will have to call Citipage at 780-423-2020 or email info@citipage.ab.ca to request the cancelation and return of pager. Please confirm with Citipage where the pager should be returned. The party returning the pager should obtain a receipt from administration at RAH or UAH to avoid receiving a lost charge later.

Collection of Research Funds

11. How can I request AHS to invoice a research sponsor or funding agency?

Please complete the Invoice Request Form – Non-Patient (Provincial) and follow the submission instructions provided on the form. If you have any questions regarding the above form, please call or email the contacts listed on the last page of the form.

12. Why are there fees for electronic fund transfer (EFT) charged against my account?

AHS does not charge any fees associated with EFT(s). However, a research sponsor's banking institution may charge EFT fees depending on the latter's fee structure. In certain cases, research sponsor's banking institution may charge a fee at the time money is sent and another fee when the funds are received by AHS' banking institution. It is in the best interest of a research site to ask the sponsor what their banking institution's EFT fees are and request such fees to be built into the research study budget.

13. How do I set up my study for EFT payment from sponsors?

The Request for Banking Information form (RBI) needs to be completed and sent to AHS Finance, Research Support Team. Alternatively, the completed RBI form can be sent to NACTRC.Contracts@ahs.ca for those studies supported by NACTRC, or Research.Administration@ahs.ca for those not supported by NACTRC.

Internal Financial Reports

14. Where can I get information regarding my account balance and transaction details?

On the 7th work day of each month, monthly financial reports providing information on funding balances or detailing the transactions posted to a research account (i.e., Special Purpose Fund ("SPF") detail report, SPF summary report, and Principal Investigator ("PI") report) are sent out to designated report recipients primarily via email. If you or other designated report recipients did not receive these monthly reports, have misplaced past reports, or require additional details regarding account balances or transactions, please contact AHS Finance, Research Support Team.

15. **What do the brackets or parentheses around the numbers on the monthly financial reports mean?**

The brackets around the transaction, current period, year to date, or fund to date amounts on the monthly financial reports (i.e., SPF summary and detailed reports and PI report) indicate either an increase in revenue, a receipt of funds, or a decrease in expenses, which all have a positive effect on the account. The absence of brackets, on the other hand, indicate either a decrease in revenue, an increase in expenses, or a pay out of funds from the account, which all have a negative effect on the account.

The brackets around opening or beginning balance, or closing or ending balance amounts on the monthly financial reports indicate a funding surplus. On the contrary, the absence of the brackets around the above amounts indicate a funding deficit.

16. **Where can I find the current balance of my account on the monthly research reports?**

The current funding balance of a research account is provided under the “Fiscal YTD Amount” column and the closing balance rows on the last page of the SPF summary report, and under the ending balance column of the PI report (see illustrations below).

Illustration 1: SPF summary report showing a surplus of $47,541.66.

Account	Account Description	Current Period SEP-18	Fiscal YTD Amount (As at end SEP-18)	Cumulative Fund To Date Amount (As at end SEP-18)
69500000	Sundry Expenses Not Elsewhere Classified	0.00	0.00	1,622.62
69598000	Shared Service Interfunctional Other	0.00	0.00	23,950.00
69798001	Shared Serv Clinical Support Research	0.00	0.00	150.00
Expenses Total		3,000.00	7,798.36	309,725.07
Closing Balance		3,000.00	(47,541.66)	(47,541.66)
Closing Balance Total		3,000.00	(47,541.66)	(47,541.66)

Illustration 2: PI report showing a surplus of $47,541.66.

Beginning Balance April 1, 2018	YTD Revenue	YTD Expense	Ending Balance September 30, 2018
<55,340.02>	0.00	7,798.36	<47,541.66>

External Financial Reporting

17. **How do I know if a financial report is required to be submitted to the funding agency?**

The research agreement should indicate whether a financial report is required. This would include the frequency, due date, and the report recipient.

18. **Who do I contact for inquiries related to the preparation of a financial report required by the funding agency?**

    Any inquiries related to the preparation of financial reports can be directed to FIN.GrantReporting@ahs.ca. The External Financial Reporting (EFR) team will assist you or provide resources to prepare the reports.

19. **Who prepares financial reports required by the funding agency?**

    As per Section 8 of the Research Grants and Clinic Trial Funding policy, funding recipients, Business Advisory Services or EFR can prepare financial reports but all reports must be reviewed and approved by EFR prior to being submitted to the funding agency.
    EFR is willing to prepare reports on your behalf. Contact FIN.GrantReporting@ahs.ca for assistance. Note that funding recipients will still be part of the review of the financial reporting package.

20. **If I am preparing a financial report, what type of information needs to be included in the financial report package?**

    The following should be included in the financial report package:
    - Report
    - System generated SPF summary and detailed reports
    - Copy of prior signed financial report, if any
    - Researcher/ Principal Investigator review and approval
    - Other relevant working papers

    The financial report must be on the template provided in the research funding agreement. If report template is not provided in the research funding agreement, please contact FIN.GrantReporting@ahs.ca for the latest version of AHS' Research Grant Report Template.

21. **Where do I send draft financial reports for review?**

    Financial report packages should be forwarded to FIN.GrantReporting@ahs.ca.
    EFR will review and approve/sign the report prior to its distribution to external parties.

22. **How do I know if the report has been submitted?**

    The researcher/principal investigator or funding recipient will be included in the distribution list when the signed report is submitted to the funding agency.

23. **How do I complete financial forms sent to me by the sponsor, such as the W-8BEN, state tax withholding, and audit confirmation forms?**

    For W-8BEN, state tax withholding, audit confirmation, and other financial forms pertaining to research studies, please contact NACTRC via NACTRC.Contracts@ahs.ca. For studies not supported by NACTRC, please contact Research Administration via Research.Administration@ahs.ca.

Contacts

24. **Who should I contact in AHS Finance, Research Support Team or NACTRC if I have finance related inquiries?**

Finance related inquiries for the AHS Finance, Research Support Team can be sent to:

Filoza Bandali at Filoza.Bandali@ahs.ca; and
Adrian Sava at Adrian.Sava@ahs.ca.

For studies supported by NACTRC, finance related inquiries can also be sent to NACTRC.Contracts@ahs.ca.

For studies not supported by NACTRC, finance related inquiries can also be sent to Research.Administration@ahs.ca.