



TITLE

**MANAGEMENT AND OVERSIGHT OF RESEARCH EXPENSES FOR TRAVEL, HOSPITALITY, AND WORKING SESSIONS**

SCOPE

Provincial

DOCUMENT #

RESEARCH-001

APPROVAL AUTHORITY

Vice President, Research, Innovation & Analytics; Vice President, Corporate Services & Chief Financial Officer

INITIAL EFFECTIVE DATE

June 28, 2013

SPONSOR

Research; Finance

REVISION EFFECTIVE DATE

August 8, 2016

PARENT DOCUMENT TITLE, TYPE AND NUMBER

Not applicable

SCHEDULED REVIEW DATE

August 8, 2019

**NOTE:** The first appearance of terms in bold in the body of this document (except titles) are defined terms – please refer to the Definitions section.

If you have any questions or comments regarding the information in this document, please contact the Policy & Forms Department at [policy@ahs.ca](mailto:policy@ahs.ca). The Policy & Forms website is the official source of current approved policies, procedures, directives, standards, protocols and guidelines.

**OBJECTIVES**

- To clarify expectations for approval of research expense claims related to travel, hospitality, and working sessions.
- To establish requirements, processes, and procedures for approval, submission, and reimbursement of eligible expenses incurred through a **restricted research account** (“research account”) for travel, hospitality, and working sessions.

**APPLICABILITY**

This standard applies to, and compliance is required by, AHS employees, members of the medical and midwifery staffs, volunteers, and other persons acting on behalf of AHS, including contracted service providers, who have responsibility for research account funds and expenses. Individuals with joint appointments or those using AHS resources for the purpose of innovation and research shall also comply with this standard.

**STANDARD**

Academic physicians and AHS staff receive external funding to support clinical and non-clinical research to improve the health outcomes of Albertans. This funding also contributes significantly to AHS in terms of organizational knowledge, reputation, and financial support. As stewards of these funds, it is important to establish clear direction to support individuals who have responsibility for the management and oversight of research account funds eligible for use for travel, hospitality, and working sessions. Each research account must comply with the following:

## 1. Terms of Reference

- 1.1 Each research account requires a **terms of reference** that outlines the stipulations and restrictions for use of the funds as specified by the sponsor/granting agency and/or AHS, as well as identification of the individual(s) who hold signing authority for the account. Each terms of reference is approved and established in accordance with the relevant AHS policies and the procedures of the Research, Innovation & Analytics Portfolio (RIA).

## 2. Compliance with AHS Policy

- 2.1 Research account expenses for travel, hospitality, and working sessions must comply with AHS policy, including, but not limited to *Travel, Hospitality, and Working Session Expenses*. Research and Finance are required to develop and implement processes and procedures that establish criteria and requirements for expense claims related to research accounts (see Appendix "A"). The processes and procedures are subject to regular review under direction of the Vice President, Research, Innovation & Analytics (VP, RIA) and the Vice President, Corporate Services & Chief Financial Officer.

## 3. Public Disclosure

- 3.1 Unless prohibited by law or legislation, research account expense claims for travel, hospitality, and working sessions are subject to public disclosure, as required.

## DEFINITIONS

**Restricted research account** means accounts used to hold:

- a) funding awarded by an external agency to eligible individual(s) to support a health research project;
- b) funding awarded to or received by eligible individual(s) to support an investigator-initiated or a sponsored clinical trial project; and
- c) residual funds from completed studies and overhead rebates that have no sponsor stipulations and must be used for research or research-related education purposes only.

**Terms of reference** means the established requirements for the overall management of a restricted research account, which also serves as a contract between AHS and the account holder to define how funds are administered, as well as the responsibilities of the account holder and other account signing authorities in regards to the management of funds and any deficits incurred.

## REFERENCES

- Appendix A – *Procedures for Research-Related Expenses for Travel, Working Sessions, and Hospitality*:
  - *Table 1: Account Holders/Principal Investigators – AHS Employees*
  - *Table 2: Account Holders/Principal Investigators – Non-AHS Employees*

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 HOSPITALITY, AND WORKING SESSIONS**

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**RESEARCH-001**

- *Table 3: AHS Research Personnel/AHS Employees*
- *Table 4: Patient Recruiters and Research Personnel/Non-AHS Employees*
- Alberta Health Services Governance Documents:
  - *Travel, Hospitality and Working Session Expenses – Approval, Reimbursement and Disclosure Policy (#1122)*

#### VERSION HISTORY

| Date           | Action Taken |
|----------------|--------------|
| August 8, 2016 | Revised      |

**APPENDIX A**
**Procedures for Research-Related Expenses for Travel, Working Sessions and Hospitality**

Revised May 19, 2016

The following procedures apply only to expenses paid through a **restricted research account**. Expenses paid from AHS operational funds or other grants must follow AHS policy and procedures.

**TABLE 1. Instructions to Account Holders/Principal Investigators who are employees of AHS.**

| Expense Type  | Pre-Approval Process  | Submission Process for Expense Claims   | Approval Process for Expense Claims  |
|---|---|---|--|
| Travel (within Alberta, within Canada or international) | <p>Unless a sponsor precludes the use of the research funding for travel, Account Holders/Principal Investigators (PIs) may travel within Alberta, across Canada or internationally <b>WITHOUT pre-approval</b> when using restricted research account funds. However, as employees of AHS, the Research Account Holder/PI must seek approval from his/her supervisor to ensure appropriate staff coverage during his/her absence.</p> <p>Account Holders/PIs may choose to request pre-approval for the travel expenditures from Research if they determine that there is a risk of having the expense claim denied should the business purpose or cost-effectiveness be deemed insufficient. Pre-approval can be acquired by completing the <u>Out of Province Travel Approval</u> and submitting it to Research.Administration@ahs.ca two weeks or more prior to travel.</p> <p>As per the AHS Delegation of Authority for Financial Commitments Authorization Matrix (Financial Authorization Matrix), the VP, RIA will</p> | <p>Submit the <u>AHS Travel, Hospitality and Working Session Expense Form</u> to AHS Accounts Payable either to 10<sup>th</sup> Floor, North Tower, Seventh Street Plaza (hard copy) or at ResearchExpenses@ahs.ca, including documentation on:</p> <ol style="list-style-type: none"> <li>1. business purpose</li> <li>2. cost-effectiveness</li> </ol> <p>Include any pre-approval that was obtained. Finance will flag any travel expenses that exceed the pre-approved amount.</p> <p>The expense claim must be signed off as per the Terms of Reference for the restricted research account.</p> | <p>AHS Finance will work with the Account Holder/PI to confirm the eligibility of claims (receipts and documentation) against (a) the Terms of Reference for the account and (b) the applicable AHS policies.</p> <p>AHS Finance will forward all <i>personal</i> claims to AHS Research for independent approval. AHS Finance will identify any claims where:</p> <ol style="list-style-type: none"> <li>1. The stipulated business purpose or cost effectiveness is difficult to assess.</li> <li>2. The governing research agreement is silent on whether the expense(s) is eligible and the Sponsor has not independently confirmed approval,</li> <li>3. Expenses are deemed ineligible as per AHS policy,</li> <li>4. The expenses exceed the pre-approved amount, or</li> <li>5. Expenses exceed the VP, RIA's</li> </ol> |

**TABLE 1. Instructions to Account Holders/Principal Investigators who are employees of AHS.**

| Expense Type     | Pre-Approval Process  | Submission Process for Expense Claims   | Approval Process for Expense Claims  |
|------------------|---|---|--|
|                  | <p>review and forward to the CEO all requests for pre-approval of travel outside of Canada greater than \$10,000.</p> <p>Travel expenses for bringing in a visiting scholar/speaker are to be submitted as hospitality expenses.</p>  |   | <p>approval limit per the Financial Authorization Matrix (\$10,000 for Travel) and were not pre-approved by the CEO.</p>   |
| Working Sessions | <p>Unless a research sponsor precludes the use of the research funding for working sessions, Account Holders/PIs may hold working sessions without prior approval.</p> <p>In all circumstances, AHS policy on eligible expenses will apply (e.g., no alcohol).</p> <p>Account Holders/PIs <b>are encouraged to seek pre-approval from AHS Research</b> or risk having the expense claim denied should the business purpose or cost-effectiveness be deemed insufficient.</p> <p>For recurring working sessions, pre-approval for a 12 month period can be requested.</p> <p>Pre-approval for a working session can be acquired by completing the <u>Working Session Pre-approval Request Form</u> and submitting it to Research.Administration@ahs.ca two weeks or more prior to the event. <i>Please include the functional centre to be charged in the “description box” on the form.</i></p> | <p>Submit the <u>AHS Travel, Hospitality and Working Session Expense Form</u> to AHS Accounts Payable either to 10<sup>th</sup> Floor, North Tower, Seventh Street Plaza (hard copy) or at <u>ResearchExpenses@ahs.ca</u>, including documentation on:</p> <ol style="list-style-type: none"> <li>1. business purpose</li> <li>2. cost-effectiveness</li> </ol> <p>Include any pre-approval that was obtained. Finance will flag any expenses that exceed the pre-approved amount.</p> <p>The expense claim must be signed off as per the Terms of Reference for the restricted research account.</p> | <p>AHS Finance will work with the Account Holder/PI to confirm the eligibility of claims (receipts and documentation) against (a) the Terms of Reference for the account and (b) the applicable AHS policies.</p> <p>AHS Finance will forward all <i>personal</i> claims to AHS Research for independent approval. AHS Finance will identify any claims where:</p> <ol style="list-style-type: none"> <li>1. The stipulated business purpose or cost effectiveness is difficult to assess,</li> <li>2. The governing research agreement is silent on whether the expense(s) is eligible and the Sponsor has not independently confirmed approval,</li> <li>3. Expenses are deemed ineligible as per AHS policy, or</li> <li>4. The expenses exceed the pre-approved amount.</li> </ol> |

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|---|----------------------------------|--|

**TABLE 1. Instructions to Account Holders/Principal Investigators who are employees of AHS.**

| Expense Type       | Pre-Approval Process   | Submission Process for Expense Claims  | Approval Process for Expense Claims  |
|--------------------|--|--|--|
| Hospitality Events | <p>Unless a sponsor precludes the use of the research funding for hospitality, Account Holders/PIs may hold hospitality events without prior approval.</p> <p>In all circumstances, AHS policy on eligible expenses will apply (e.g., CEO pre-approval is required for purchasing alcohol).</p> <p>Account Holders/PIs <b>are encouraged to seek pre-approval from AHS Research</b> or risk having the expense claim denied should the business purpose or cost-effectiveness be deemed insufficient.</p> <p>Pre-approval for hospitality events can be acquired by submitting a written request with the information outlined in section 13.9 of AHS Policy # 1122 and the functional centre to be charged to Research.Administration@ahs.ca two weeks or more prior to the event.</p> <p>As per the AHS Financial Authorization Matrix, the VP, RIA will review and forward to the CEO all requests for pre-approval of hospitality events greater than \$1,000.</p> | <p>Submit the <u>AHS Travel, Hospitality and Working Session Expense Form</u> to AHS Accounts Payable to either 10<sup>th</sup> Floor, North Tower, Seventh Street Plaza (hard copy) or at ResearchExpenses@ahs.ca, including documentation on:</p> <ol style="list-style-type: none"> <li>1. business purpose</li> <li>2. cost-effectiveness</li> </ol> <p>Include any pre-approval that was obtained. Finance will flag any expenses that exceed the pre-approved amount.</p> <p>The expense claim must be signed off as per the Terms of Reference for the restricted research account.</p> | <p>AHS Finance will work with the Account Holder/PI to confirm the eligibility of claims (receipts and documentation) against (a) the Terms of Reference for the account and (b) the applicable AHS policies.</p> <p>AHS Finance will forward all <i>personal</i> claims to AHS Research for independent approval. AHS Finance will identify any claims where:</p> <ol style="list-style-type: none"> <li>1. The stipulated business purpose or cost effectiveness is difficult to assess,</li> <li>2. The governing research agreement is silent on whether the expense(s) is eligible and the Sponsor has not independently confirmed approval,</li> <li>3. Expenses are deemed ineligible as per AHS policy,</li> <li>4. The expenses exceed the pre-approved amount, or</li> <li>5. Expenses are greater than \$1,000 and were not pre-approved by the CEO.</li> </ol> |

**Procedures for Research-Related Expenses for Travel, Working Sessions and Hospitality**

Revised May 19, 2016

The following procedures apply only to expenses paid through a **restricted research account**. Expenses paid from AHS operational funds or other grants must follow AHS policy and procedures.

| <b>TABLE 2. Instructions to Account Holders/Principal Investigators who are NOT employees of AHS.</b> |   |  |  |
|---|---|--|--|
| Expense Type  | Pre-Approval Process  | Submission Process for Expense Claims  | Approval Process for Expense Claims  |
| <p>Travel (within Alberta, within Canada or international)</p>  | <p>Unless a sponsor precludes the use of the research funding for travel, Account Holders/Principal Investigators (PIs) may travel within Alberta, across Canada or internationally <b>WITHOUT</b> pre-approval when using restricted research account funds.</p> <p>Account Holders/PIs may choose to request pre-approval for the travel expenditures from AHS Research if they determine that there is a risk of having the expense claim denied should the business purpose or cost-effectiveness be deemed insufficient. Pre-approval can be acquired by completing the <u>Out of Province Travel Approval</u> and submitting it to Research.Administration@ahs.ca two weeks or more prior to travel.</p> <p>As per the AHS Financial Authorization Matrix, the VP, RIA will review and forward to the CEO all requests for pre-approval of travel outside of Canada greater than \$10,000.</p> <p>Travel expenses for bringing in a visiting scholar/speaker are to be submitted as hospitality expenses.</p> | <p>Submit the AHS Payment Requisition Form* directly to AHS Accounts Payable to either 10<sup>th</sup> Floor, North Tower, Seventh Street Plaza (hard copy) or at ResearchExpenses@ahs.ca, including documentation on:</p> <ol style="list-style-type: none"> <li>1. business purpose</li> <li>2. cost-effectiveness</li> </ol> <p>Include any pre-approval that was obtained. Finance will flag any travel expenses that exceed the pre-approved amount.</p> <p>The expense claim must be signed off as per the Terms of Reference for the restricted research account.</p> <p>* Contact AHS Accounts Payable if you are unable to access the form.</p> | <p>AHS Finance will work with the Research Account Holder/PI to confirm the eligibility of claims (receipts and documentation) against (a) the Terms of Reference for the account and (b) the applicable AHS policies.</p> <p>AHS Finance will forward all <i>personal</i> claims to AHS Research for independent approval. AHS Finance will identify any claims where:</p> <ol style="list-style-type: none"> <li>1. The stipulated business purpose or cost effectiveness is difficult to assess,</li> <li>2. The governing Research Agreement is silent on whether the expense(s) is eligible and the Sponsor has not independently confirmed approval,</li> <li>3. Expenses are deemed ineligible as per AHS policy,</li> <li>4. The expenses exceed the pre-approved amount obtained, or</li> <li>5. Expenses exceed the VP, RIA's approval limit per the Financial Authorization Matrix (\$10,000 for Travel) and were not pre-approved by the CEO.</li> </ol> |

**TABLE 2. Instructions to Account Holders/Principal Investigators who are NOT employees of AHS.**

| Expense Type     | Pre-Approval Process   | Submission Process for Expense Claims   | Approval Process for Expense Claims   |
|------------------|--|---|---|
| Working Sessions | <p>Unless a research sponsor precludes the use of the research funding for working sessions, Account Holders/PIs may hold working sessions without prior approval.</p> <p>In all circumstances, AHS policy on eligible expenses will apply (e.g., no alcohol).</p> <p>Account Holders/PIs <b>are encouraged to seek pre-approval from AHS Research</b> or risk having the expense claim denied should the business purpose or cost-effectiveness be deemed insufficient.</p> <p>For recurring working sessions, pre-approval for a 12 month period can be requested.</p> <p>Pre-approval for a working session can be acquired by completing the Working Session Pre-approval Request Form and submitting it to Research.Administration@ahs.ca two weeks or more prior to the event. <i>Please include the functional centre to be charged in the “description box” on the form.</i></p> | <p>Submit the AHS Payment Requisition Form* directly to AHS Accounts Payable to either 10<sup>th</sup> Floor, North Tower, Seventh Street Plaza (hard copy) or at ResearchExpenses@ahs.ca, including documentation on:</p> <ol style="list-style-type: none"> <li>1. business purpose</li> <li>2. cost-effectiveness</li> </ol> <p>Include any pre-approval that was obtained. Finance will flag any expenses that exceed the pre-approved amount.</p> <p>The expense claim must be signed off as per the Terms of Reference for the restricted research account.</p> <p>* Contact AHS Accounts Payable if you are unable to access the form.</p> | <p>AHS Finance will work with the Account Holder/PI to confirm the eligibility of claims (receipts and documentation) against (a) the Terms of Reference for the account and (b) the applicable AHS policies.</p> <p>AHS Finance will forward all <i>personal</i> claims to AHS Research for independent approval. AHS Finance will identify any claims where:</p> <ol style="list-style-type: none"> <li>1. The stipulated business purpose or cost effectiveness is difficult to assess,</li> <li>2. The governing research agreement is silent on whether the expense(s) is eligible and the Sponsor has not independently confirmed approval,</li> <li>3. Expenses are deemed ineligible as per AHS policy, or</li> <li>4. The expenses exceed the pre-approved amount obtained.</li> </ol> |

**TABLE 2. Instructions to Account Holders/Principal Investigators who are NOT employees of AHS.**

| Expense Type              | Pre-Approval Process   | Submission Process for Expense Claims   | Approval Process for Expense Claims  |
|---------------------------|--|---|--|
| <p>Hospitality Events</p> | <p>Unless a research sponsor precludes the use of the research funding for hospitality, Account Holders/PIs may hold hospitality events without prior approval.</p> <p>In all circumstances, AHS policy on eligible expenses will apply (e.g., CEO pre-approval is required for purchasing alcohol).</p> <p>Account Holders/PIs <b>are encouraged to seek pre-approval from AHS Research</b> or risk having the expense claim denied should the business purpose or cost-effectiveness be deemed insufficient. Pre-approval for hospitality events can be acquired by submitting a written request with the information outlined in section 13.9 of AHS Policy # 1122 and the functional centre to be charged to Research.Administration@ahs.ca two weeks or more prior to the event.</p> <p>As per the AHS Financial Authorization Matrix, the VP, RIA will review and forward to the CEO all requests for pre-approval of hospitality events greater than \$1,000.</p> | <p>Submit the AHS Payment Requisition Form* directly to AHS Accounts Payable to either 10<sup>th</sup> Floor, North Tower, Seventh Street Plaza (hard copy) or at ResearchExpenses@ahs.ca, including documentation on:</p> <ol style="list-style-type: none"> <li>1. business purpose</li> <li>2. cost-effectiveness</li> </ol> <p>Include any pre-approval that was obtained. Finance will flag any expenses that exceed the pre-approved amount.</p> <p>The expense claim must be signed off as per the Terms of Reference for the restricted research account.</p> <p>* Contact AHS Accounts Payable if you are unable to access the form.</p> | <p>AHS Finance will work with the Account Holder/PI to confirm the eligibility of claims (receipts and documentation) against (a) the Terms of Reference for the account and (b) the applicable AHS policies.</p> <p>AHS Finance will forward all <i>personal</i> claims to AHS Research for independent approval. AHS Finance will identify any claims where:</p> <ol style="list-style-type: none"> <li>1. The stipulated business purpose or cost effectiveness is difficult to assess,</li> <li>2. The governing research agreement is silent on whether the expense(s) is eligible and the Sponsor has not independently confirmed approval,</li> <li>3. Expenses are deemed ineligible as per AHS policy,</li> <li>4. The expenses exceed the pre-approved amount, or</li> <li>5. Expenses are greater than \$1,000 and were not pre-approved by the CEO.</li> </ol> |

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### Procedures for Research-Related Expenses for Travel, Working Sessions and Hospitality

Revised May 19, 2016

The following procedures apply only to expenses paid through a **restricted research account**. Expenses paid from AHS operational funds or other grants must follow AHS policy and procedures.

**TABLE 3. Instructions to Research Personnel who are employees of AHS.**

| Expense Type  | Pre-Approval Process  | Submission Process for Expense Claims   | Approval Process for Expense Claims   |
|---|---|---|---|
| Travel less than \$5000 (within Alberta, within Canada or international)    | <p>Pre-approval is required from the Account Holder/Principal Investigator (PI):</p> <ul style="list-style-type: none"> <li>• For travel within Alberta, pre-approval can be via e-mail.</li> <li>• For travel outside of Alberta, the Research Account Holder/PI must approve the AHS <u>Out of Province Travel Approval</u> Form.</li> </ul> <p>As employees of AHS, the research personnel must seek approval from his/her supervisor to ensure appropriate staff coverage during his/her absence.</p> | <p>Submit the AHS Travel, Hospitality and Working Session Expense Form to the Research Account Holder/PI or Signing Authorities designated in the Terms of Reference for approval.</p> <p>Then submit to AHS Accounts Payable to either 10<sup>th</sup> Floor, North Tower, Seventh Street Plaza (hard copy) or at ResearchExpenses@ahs.ca, including documentation on:</p> <ol style="list-style-type: none"> <li>1. business purpose</li> <li>2. cost-effectiveness</li> </ol> <p>Finance will flag any travel expenses that exceed the pre-approved amount.</p> <p>The expense claim must be signed off as per the Terms of Reference for the restricted research account.</p> | <p>Approval by Account Holder/PI or Signing Authorities designated in the Terms of Reference for the restricted research account is required. No additional approvals are required. AHS Finance will review the expense claims.</p> <p>AHS Finance will bring forward any claims where:</p> <ol style="list-style-type: none"> <li>1. The stipulated business purpose or cost effectiveness is difficult to assess.</li> <li>2. The governing research agreement is silent on whether the expense(s) is eligible and the Sponsor has not independently confirmed approval,</li> <li>3. Expenses are deemed ineligible as per AHS policy, or</li> <li>4. Expenses exceed \$5,000.</li> </ol> |
| Travel greater than \$5000 (within Alberta, within Canada or international) | <p>Pre-approval is required from the Account Holder/PI.</p> <p><b>Because the travel expense exceeds the \$5,000 limit for the Research Account Holder/PI, the Account Holder/PI may request pre-approval from</b></p>  | <p>Submit the AHS Travel, Hospitality and Working Session Expense Form to the Account Holder/PI or Signing Authorities designated in the Terms of Reference for approval.</p>   | <p>Approval by Account Holder/PI or Signing Authorities designated in the Terms of Reference for the restricted research account is required. No additional approvals are required. AHS Finance will review the expense claims.</p>   |

**TABLE 3. Instructions to Research Personnel who are employees of AHS.**

| Expense Type        | Pre-Approval Process   | Submission Process for Expense Claims   | Approval Process for Expense Claims   |
|---------------------|--|---|---|
|                     | <p><b>the VP, RIA to avoid any risk of the expenses being denied. Pre-approval can be acquired by completing the <u>Out of Province Travel Approval</u> and submitting it to <a href="mailto:Research.Administration@ahs.ca">Research.Administration@ahs.ca</a> two weeks or more prior to travel.</b></p> <p>As per the AHS Financial Authorization Matrix, the VP, RIA will review and forward to the CEO all requests for pre-approval of travel outside of Canada greater than \$10,000.</p> | <p>Then submit to AHS Accounts Payable to either 10<sup>th</sup> Floor, North Tower, Seventh Street Plaza (hard copy) or at <a href="mailto:ResearchExpenses@ahs.ca">ResearchExpenses@ahs.ca</a>, including documentation on:</p> <ol style="list-style-type: none"> <li>1. business purpose</li> <li>2. cost-effectiveness</li> </ol> <p>Finance will flag any travel expenses that exceed the pre-approved amount.</p> <p>The expense claim must be signed off as per the Terms of Reference for the restricted research account.</p> | <p>AHS Finance will bring forward any claims where:</p> <ol style="list-style-type: none"> <li>1. The stipulated business purpose or cost effectiveness is difficult to assess,</li> <li>2. The governing research agreement is silent on whether the expense(s) is eligible and the Sponsor has not independently confirmed approval,</li> <li>3. Expenses are deemed ineligible as per AHS policy, or</li> <li>4. Expenses exceed \$10,000 and require CEO approval.</li> </ol> |
| Working Sessions*   | N/A. These types of expenses should be incurred by the Account Holder/PI.  |   |   |
| Hospitality Events* | N/A. These types of expenses should be incurred by the Account Holder/PI.  |   |   |

\*Where such expenses are incurred by staff, the Account Holder/PI or Signing Authorities designated in the restricted research account Terms of Reference must approve and follow the submission process outlined in Tables 1 or 2.

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### Procedures for Research-Related Expenses for Travel, Working Sessions and Hospitality

Revised May 19, 2016

The following procedures apply only to expenses paid through a **restricted research account**. Expenses paid from AHS operational funds or other grants must follow AHS policy and procedures.

**TABLE 4. Instructions for Patients Recruited to a Study or Research Personnel who are NOT employees of AHS.**

| Expense Type  | Pre-Approval Process   | Submission Process for Expense Claims  | Approval Process for Expense Claims  |
|---|--|--|--|
| Travel less than \$5000 (within Alberta, within Canada or international)    | Pre-approval is required from the Account Holder/Principal Investigator (PI).<br><br>For patients, Account Holders/Pis can use existing practices for pre-approving travel (e.g., executed informed consent form with the study or e-mails providing approval for travel). | Submit the AHS Payment Requisition Form* directly to AHS Accounts Payable to either 10 <sup>th</sup> Floor, North Tower, Seventh Street Plaza (hard copy) or at ResearchExpenses@ahs.ca, including documentation on:<br><ol style="list-style-type: none"><li>1. business purpose</li><li>2. cost-effectiveness</li></ol><br>Finance will flag any travel expenses that exceed the pre-approved amount.<br><br>The expense claim must be signed off as per the Terms of Reference for the restricted research account.<br><br>* Contact AHS Accounts Payable if you are unable to access the form. | Approval by Account Holder/PI or Signing Authorities designated in the Terms of Reference for the restricted research account is required. No additional approvals are required. AHS Finance will review the expense claims.<br><br>AHS Finance will bring forward any claims where:<br><ol style="list-style-type: none"><li>1. The stipulated business purpose or cost effectiveness is difficult to assess.</li><li>2. The governing research agreement is silent on whether the expense(s) is eligible and the Sponsor has not independently confirmed approval,</li><li>3. Expenses are deemed ineligible as per AHS policy, or</li><li>4. Expenses exceed \$5,000.</li></ol> |
| Travel greater than \$5000 (within Alberta, within Canada or international) | Pre-approval is required from the Account Holder/PI. For patients, Account Holders/Pis can use existing practices for pre-approving travel (e.g., executed informed consent form with the study or e-mails providing approval for travel).                                 | Submit the AHS Payment Requisition Form* directly to AHS Accounts Payable to either 10 <sup>th</sup> Floor, North Tower, Seventh Street Plaza (hard copy) or at ResearchExpenses@ahs.ca, including documentation on:<br><ol style="list-style-type: none"><li>1. business purpose</li></ol>  | Approval by Account Holder/PI or Signing Authorities designated in the Terms of Reference for the restricted research account is required. No additional approvals are required. AHS Finance will review the expense claims.   |

**TABLE 4. Instructions for Patients Recruited to a Study or Research Personnel who are NOT employees of AHS.**

| Expense Type        | Pre-Approval Process  | Submission Process for Expense Claims   | Approval Process for Expense Claims  |
|---------------------|---|---|--|
|                     | <p><b>Because the travel expense exceeds the \$5,000 limit for the Research Account Holder/PI, the Account Holder/PI may request pre-approval from the VP, RIA to avoid any risk of the expenses being denied. Pre-approval can be acquired by completing the <u>Out of Province Travel Approval</u> and submitting it to <a href="mailto:Research.Administration@ahs.ca">Research.Administration@ahs.ca</a> two weeks or more prior to travel.</b></p> <p>As per the AHS Financial Authorization Matrix, the VP, RIA will review and forward to the CEO all requests for pre-approval of travel greater than \$10,000.</p> | <p>2. cost-effectiveness</p> <p>Finance will flag any travel expenses that exceed the pre-approved amount.</p> <p>The expense claim must be signed off as per the Terms of Reference for the restricted research account.</p> <p>* Contact AHS Accounts Payable if you are unable to access the form.</p> | <p>AHS Research will establish a procedure with AHS Finance to bring forward any claims where:</p> <ol style="list-style-type: none"> <li>1. The stipulated business purpose or cost effectiveness is difficult to assess.</li> <li>2. The governing research agreement is silent on whether the expense(s) is eligible and the Sponsor has not independently confirmed approval,</li> <li>3. Expenses are deemed ineligible as per AHS policy, or</li> <li>4. Expenses exceed \$10,000 and require CEO approval.</li> </ol> |
| Working Sessions*   | N/A. These types of expenses should be incurred by the Account Holder/PI.   |   |  |
| Hospitality Events* | N/A. These types of expenses should be incurred by the Account Holder/PI.   |   |  |

\*Where such expenses are incurred by staff, the Account Holder/PI or Signing Authorities designated in the restricted research account Terms of Reference must approve and follow the submission process outlined in Tables 1 or 2.