

Policy and Procedure

Title:	Administration of Clinical Trial, Research and Other Purpose Grant Accounts		
Policy Number:	04.017		
Effective Date:	August 30, 2015	Section:	Finance
Latest Revision:	April 29, 2019		
Approving Body:	President & Chief Executive Officer		
Authority:	CancerCare Manitoba Act		
Responsible Officer:	President & Chief Executive Officer		
Delegate:	Director of Finance		
Contact:	Director of Finance		
Applicable to:	All CCMB Employees and Medical Staff		

1.0 BACKGROUND:

- 1.1 The administration of external funds received by and deposited into CancerCare Manitoba (CCMB) Grant Accounts results in Administrative Overhead. These costs should be recognized and recovered from the grant funds in the form of an Administrative Surcharge.
- 1.2 When requesting funding from sponsors and/or funding agencies, it is important to recognize and include Administrative Overhead in the Budget that shall reflect an Administrative Surcharge that will be applied to each Clinical Trial, Research and Other Purpose Grant Account.

2.0 PURPOSE:

- 2.1 To acknowledge that Administrative Overhead is an inherent cost to the administration of external funding received and held in CCMB grant accounts.
- 2.2 To provide a process for the Organization to recover these administrative overhead costs through clearly established rates as defined by the Organization.
- 2.3 To establish a consistent distribution of administrative surcharges in a manner that reflects an appropriate recognition and recovery of the costs of the grants including but not limited to Clinical Trial, Research and Other Purpose Grants.

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

CANCERCARE MANITOBA GOVERNING DOCUMENTS Policy and Procedure
Title: Administration of Clinical Trial, Research and Other Purpose Grant Accounts
Page: 2 of 4

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.
- 3.5 **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.
- 3.6 **Grant Account:** A grant account (i.e. unique cost centre) created to administer external funds received and to record expenses to carry out specific research as defined in the grant, contract or agreement. These accounts are created for Research Grants, Research Contracts, Research Agreements, Clinical Trials and Other Purpose Accounts. These funds can be awarded by a sponsor to perform research, research-related activities, clinical trials and other purpose funds with or without contractual terms or obligations.
- 3.7 **Investigator:** The researcher who conducts the research activities for a Clinical Trial, Research or Other Purpose Grant.
- 3.8 **Organization:** CancerCare Manitoba (CCMB).

4.0 **POLICY:**

- 4.1 Clinical Trial, Research and Other Purpose external funds received by CancerCare Manitoba will be subject to an Administrative Surcharge to recover the Administrative Overhead of these grants.
- 4.2 This policy applies to external funds received through research grants and contracts, awards, clinical trial agreements, and other purpose funds administered through Clinical Trial, Research and Other Purpose grant accounts.
- 4.3 Funds received from the CancerCare Manitoba Foundation (CCMF) are exempt from this policy unless otherwise agreed to by CCMF.
- 4.4 Certain granting agencies such as other not-for-profit and charitable organizations will not permit Administrative Overhead as part of the Budget. If the grant application is for less than \$100,000 the grant will be exempt from the Administrative Surcharge provided CancerCare Manitoba is aware of this condition and accepts the grant under those terms. Grant applications submitted to these organizations for \$100,000 or more, must include a financial support resource built into the Budget as an additional position, the appropriate amount to be determined in consultation with the Finance Department.

CANCERCARE MANITOBA GOVERNING DOCUMENTS
Policy and Procedure

Title: **Administration of Clinical Trial, Research and Other Purpose Grant Accounts**

Page: 3 of 4

5.0 PROCEDURE:

- 5.1 Investigators applying for grant monies must include in the Budget an estimate for Administrative Overhead at the rates established by CancerCare Manitoba in this Policy.
- 5.2 Investigators shall not reduce or omit Administrative Overhead in a Budget with the expectation that CancerCare Manitoba will absorb the costs without approval by the President & Chief Executive Officer.
- 5.3 When a Clinical Trial, Research or Other Purpose grant account is established at CancerCare Manitoba, the Finance Department will apply an Administrative Surcharge to recover Administrative Overhead set at a minimum 5% of the total Budget or funding received.
- 5.4 The Administrative Surcharge will be applied when the revenue is received or recognized as a receivable.
- 5.5 The grant Administrative Surcharge will be recorded in the Finance Department as Other Revenue at the time the funds are either received or recognized as a receivable. The grant Administrative Surcharge will be utilized to offset the Administrative Overhead of grant accounts.
- 5.6 The Finance Department will administer and disburse funds as approved by the Investigator. The Finance Department will provide the required external financial reports, process invoices for payment (accounts payable function), issue invoices as required (accounts receivable function), prepare payroll and provide internal quarterly financial statements consistent with established accounting principles in accordance with the terms of the contract or agreement.

6.0 REFERENCES:

- 6.1 CCMB Clinical Trial, Research and Other Purpose Grant Accounts, Policy No. 04.013.

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

CANCERCARE MANITOBA GOVERNING DOCUMENTS
Policy and Procedure

Title: **Administration of Clinical Trial, Research and Other Purpose Grant Accounts**

Page: 4 of 4

DOCUMENTATION

Location:

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

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| 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		
29/09/2014	1	Initial	Policy Team Finance Sr Leadership	New CCMB policy adapted from existing University of Manitoba, WRHA and HSC policies.
30/08/2015	1	Final	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
<i>April 29 2019</i>	Dr. S. Navaratnam President & Chief Executive Officer CancerCare Manitoba	<i>Original signed by Dr. S. Navaratnam</i>