

 <p><b>PROVIDENCE HEALTH CARE          Research Institute</b>          Pursuing <i>real life</i> health solutions</p> <p><b>St. Paul's Hospital</b>          1081 Burrard Street          Vancouver, BC          Canada          V6Z 1Y6          Tel: 604-806-9608          Fax: 604-806-9605          www.providencereserach.ca</p>	<p><b>Authorized          Procedures</b></p>	<p><b>Procedure          Version          No.:</b>          3</p>	<p><b>Approval          Date:</b>          November          24, 2008</p> <p><b>Last          Revision:</b>          March 17,          2008</p>
<p><b>Title:</b></p> <p style="text-align: center;"><b>Finance Procedures for Research Trust Accounts:          Executive Summary &amp; Research Trust Fund Procedures</b></p>			
<p><b>Related Procedures, Materials, and Notes:</b>          Originated by: PHCRI Office of Research Services</p>			

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**EXECUTIVE SUMMARY**

These procedures are to be read in conjunction with the Providence Health Care Research Institute's Hospital Research Involving Humans Policies & Procedures (Office of Research Services, May 2007) and the University of British Columbia's Policy #90 on the Administration of Trust Funds and Over-expenditures.

Research Trust Accounts are maintained by the Providence Health Care Research Institute (PHCRI) for designated activities that further the mission of the PHCRI. The focus of the PHCRI is to conduct research that will improve the treatment and overall health of patients and residents of Providence Health Care (PHC) and beyond. Therefore, research trust accounts maintained by the Institute are for designated activities that further the mission of the Institute.

The PHCRI's Finance Department provides assistance to account holders in the administration of their accounts. Any questions regarding these procedures should be directed to the PHCRI Finance Department. The mission of the Finance Department is to provide efficient, effective and timely administration of research funds.

Based on the premise that the PHCRI and its departments are the owners of the research trust accounts, the non-profit status and the HST/GST status of the PHCRI can be extended to include the activities of these accounts. The benefits include exemption of interest income and most revenues of the accounts from taxes and GST rebate on goods and services.

Promotion of the PHCRI's fiduciary responsibility, accountability and effective management of these funds are the foci of these procedures.

## **RESEARCH ACCOUNTING CONTACT INFORMATION**

Freda Liang, Research Institute Accountant  
PHCRI Finance Department, 10<sup>th</sup> Floor, Hornby Site  
Mailing Address: St. Paul's Hospital, 1081 Burrard Street, Vancouver BC V6Z 1Y6  
T: 604-682-2344 ext 63438  
F: 604-806-8568  
E: [fliang@providencehealth.bc.ca](mailto:fliang@providencehealth.bc.ca)  
W: [www.providenceresearch.ca](http://www.providenceresearch.ca)

## **FORMS AND PROCEDURES**

Questions about these procedures and requests for electronic copies of the forms should be directed to the Research Institute Accountant.

Copies of the forms are stored on the Providence Health Care Outlook Public Folders:  
Public Folders/PHC Public Folders / Research Institute / Finance Memos & Forms

## **RESPONSIBILITIES OF THE RESEARCH ACCOUNTING DEPARTMENT**

The PHCRI Finance Department will prepare monthly revenue and expense reports according to their records and in the Hospital's standard format. Account holders may request amendments to such reports if it can be established, with supporting evidence that the reports are in error. The Finance Department will not undertake the provision of copies of vouchers or invoices to a sponsoring agency. Original vouchers and invoices are kept on file for audit purposes only. Researchers should make copies of original documents for their files. Financial statements of research trust accounts will be audited annually.

## **RESPONSIBILITIES OF RESEARCH TRUST ACCOUNT HOLDERS**

**Proper use of funds:** The account holder (principal investigator to whom a grant or contract is awarded) is responsible for the proper use of all funds held in trust in his/her name. The account holder must ensure that all expenditures conform with the approved budget, with all terms and conditions of the grant or contract, with all regulations of the sponsoring agency, and with the regulations of the relevant Providence Health Care (the Hospital) and University of British Columbia (the University) departments (e.g. Finance, Payroll, Purchasing, Human Resources).

**Personal benefits:** Expenditures for the personal benefit of the account holder or other parties are not allowed. These include association and professional memberships, or travel costs for spouses.

**Over-expenditures are not allowed:** Funding for research projects must be pre-paid. The principal investigator must secure sufficient funding to meet the disbursement requirements at all times. Over-expenditures are not permitted. Invoices exceeding the balance in the account will not be processed and will be returned to the account holder. The Hospital and the University will not be responsible for overruns.

## **FINANCE PROCEDURES FOR RESEARCH TRUST ACCOUNTS**

1. Opening a trust account
2. Signatory and spending authority
3. Receipts of funds
4. Disbursement of funds
5. Capital equipment
6. Interest allocation
7. Payments to individuals
8. Insurance
9. Financial reporting
10. Income tax issues

### **1.0 RESEARCH TRUST ACCOUNTS**

Due to legal and tax implications, approval to open a research trust account will be granted only if the purpose of the account is to further the mission of the Providence Research Institute Trust (PHCRI), facilitate the PHCRI's operation and the account holder is a member or a permanent staffer of the PHCRI, or a department head of PHC. **The owner of the trust account is Providence Research Institute Trust, no individual can be the owner.**

#### **1.1 ELIGIBILITY FOR RESEARCH TRUST ACCOUNTS**

Only members of the Hospital's permanent staff may hold Providence research trust accounts. Accounts will not be opened for post-doctoral fellows, students, visitors, or temporary staff. For accounting and statistical reasons, awards from different sources may not be placed in the same Hospital trust account.

#### **1.2 OPENING & AMENDING ACCOUNTS**

To open a new research trust account, the following documents must be sent to the PHCRI Bookkeeper:

- completed and signed "Research Trust Account Application and Signing Authority Form"
- a copy of the award notice (for grants only),
- the budget for the project and a copy of the contractual agreement with the sponsor outlining their financial commitment,
- a copy of the terms & conditions governing the use of the funds (for grants only),

The VP Research approves all requests for a new research trust accounts before they are opened.

#### **1.3 ACCOUNT NUMBER**

When the application is approved, the PHCRI Finance Department will assign and open a trust account that will be reported back to the applicant.

#### **1.4 CHANGE IN PURPOSE**

Every trust account is established and approved for a specific purpose. If the use or purpose of the trust account is to be altered, written approval must be obtained from the President's office.

#### **1.5 SEPARATE ACCOUNTS & COMMON SERVICES ACCOUNTS**

Funds from different sources may not be placed in the same trust account in order for accurate accounting and statistical records to be maintained. Transfer of funds between projects is prohibited unless authorized by the grantors of the funds. There are two exceptions to the above rule:

(1) Cost recovery for services provided by one project from another. This is allowed, as long as the account holder provides appropriate documentation.

(2) A Department Head may establish a Common Services Account if s/he considers it to be in the best interests of the research program in his/her department. The request to establish a Common Services Account must be accompanied with the approval from the VP Research and the account holders in the department. The RI Accountant will transfer funds from several grants into a common service account to support technicians, secretarial printing and other services required for the efficient operation of the program. Such transfers of funds must be compatible with the policies of the granting agencies involved. Records of such expenditures must be given to grantees.

#### **1.6 PAYMENTS/DEPOSITS TO TRUST ACCOUNTS**

**Payment of grant and contract funds:** Cheques received directly by grantees or departments must be forwarded to the PHCRI Finance Department for entry into the UBC database. PHCRI Bookkeeper will deposit the cheques to the appropriate account. All cheques for research and other projects must be made payable to "**Providence Health Care Research Institute Trust**" and identified with the research trust account number or principle investigator name. Note that cheques made out to investigators personally are subject to income tax, unless endorsed to Providence Health Care Research Institute Trust.

#### **1.7 CLOSING TRUST ACCOUNTS**

Upon the completion of a study, trust accounts have to be closed. To close out a research trust account complete the "Research Trust Account Closure Form" and forward to PHCRI Finance Department. Any remaining balance must be expensed or transferred within the terms of reference of the account.

#### **2.0 SIGNATORY AND SPENDING AUTHORITY**

The trust account holder must file a "Research Trust Account Application and Signing Authority Form". The principal signatory must be the manager of the trust accounts. Authorized signatories can approve disbursements for expenses that are within the scope of the stated purposes of the trust account.

The spending authority levels are as follows:

## Research Trust Accounts

Level 1: Up to \$5,000		Account Holder and /or Designate
Level 2: \$5,001 to \$20,000	co-signed:	Department Head
Level 3: \$20,001 to \$100,000	co-signed:	PHCRI President
Level 4: Over \$100,001	co-signed:	PHC CEO

The account manager or principal investigator must be a signatory to all disbursements and other financial commitments as they are responsible for the operation of their trust accounts.

Two signatures are required for disbursements that are over \$5,000. In the case that the account holder is a Department Head or Clinical Department Head, obtain approval from the next level up signatory.

Direct payments to any of the signatories, or to third parties for the benefit or enjoyment of any of the signatories, must be approved by the next level up signatory.

### **2.1 ESTABLISHING OR CHANGING SIGNATORIES**

To establish or change signatories, complete a separate Signing Authority Form and provide a specimen of each authority level's signatory. Forward this form to the PHCRI Finance Department

### **2.2 RESPONSIBILITIES OF SIGNATORIES**

The responsibilities of signatories areas follows:

- to ensure all transactions are consistent with the use or purpose of the trust account,
- to ensure the account is not overdrawn at any time, and
- to review periodic financial reports of the trust accounts and advise Finance of any discrepancies.

### **2.3 TEMPORARY DELEGATION OF SIGNING AUTHORITY**

If the principal signatory will be absent for short periods and the department heads do not wish to assume the authorization of transactions under the stipulated level, temporary arrangements can be made to delegate signing authority. Forward a memo to the Research Institute Accountant stating the reason for the request, a specimen of the delegate's signature and the effective time period.

### **2.4 ABSENCE OF SIGNATORY**

In the event of long-term absence of a signatory, signing authority will be resolved on an exceptional basis as circumstances warrant.

## **3.0 RECEIPT OF FUNDS**

All payments into the research trust accounts are to be accompanied by appropriate documentation that identifies the source of the funds and any related correspondence from third parties.

### **3.1 CHEQUES**

Cheques are to be made out to Providence Health Care Research Institute Trust in order to avoid income tax implications to the account manager. Attach related correspondence and other documentation. Identify the trust account number or principle investigator name and forward to PHCRI Finance Department.

If cheques received are made payable to a signatory, please contact the Finance Department for instructions on how to endorse the funds to the Providence Health Care Research Institute Trust.

### **3.2 CASH PAYMENTS**

Cash and copies of related documentation should be deposited at Cashier's office, St. Paul's Hospital (please provide Cashier's with the Research Account number). Cashier's will issue a receipt which will be forwarded to the PHCRI Finance Department.

### **3.3 FINANCE GENERATED ENTRIES**

Amounts may be put into an account by way of accounting entries initiated by the PHCRI's Finance Department under the authorization of the Finance Manager. This type of transaction includes allocation of interest income, correction of postings etc.

### **3.4 TRANSFERS BETWEEN ACCOUNTS**

In order to maintain the integrity of each account's financial information, transfers between accounts are not permitted.

In the case that the costs of goods and services benefit more than one account, such costs may be allocated to such accounts with proper supporting documentation.

## **4.0 DISBURSEMENT OF FUNDS**

**Refer to Section 2.0 for signatory and spending authority.**

Trust accounts can purchase supplies, equipment and services, provided they are within the scope of the designated use or purpose of the account. The acquisition can be processed through the Hospital's Purchasing Department and are subject to the policies and procedures established by the Purchasing Department, (see Section 6 for purchase of Capital Equipment).

### **4.1 PURCHASE REQUISITIONS**

In recognition of the cross appointment of some Clinical Department Heads and some Principal Investigators by the PHCRI and UBC, where appropriate (which includes price advantage), some supplies and equipment may be purchased via UBC. The PHCRI will reimburse UBC upon receipt of the invoice that has been duly approved by the appropriate signatories.



#### **Purchase via St. Paul's Hospital:**

Purchase Requisition (Form MM066) will be used to obtain most goods and services excluding capital equipment. (See Capital Equipment Purchases in Section 5). The Purchasing Department will issue purchase orders in the usual manner.

- Complete the Purchase Requisition.

- Indicate the estimated cost if known.

- Provide appropriate authorized signatory approval.

- For costs over \$5,000, forward the Purchase Requisition and the Confirmation of Capital Funding form to the PHCRI's Finance Department which will verify the fund balance of the account and forward the requisition to Purchasing for action.

- Purchasing will generate a Purchase Order (PO) to the vendor.

- When goods are received, Receiving will make the delivery. Vendors are not allowed to deliver the goods directly to the requisitioner unless special circumstances warrant. In the event that this happens, the packing slip signed by the person who received the goods must be sent to Receiving without delay.

#### **4.2 CHEQUE REQUISITIONS**

Use the "Cheque Request Form" when payments are required to pay for non-purchase order related expenses. For example: reimbursement for small supplies purchased by a staff and other miscellaneous expenses.

- Complete a "Cheque Request Form"

- Attach original receipts, invoice or other supporting documentation.

- Obtain authorized signatory approval.

- Forward the form and the supporting documentation to Research Institute Accountant.

#### **4.3 TRAVEL EXPENSES**

Travel expenses will be paid in accordance with the regulations of the granting agency. If the agency has no specific regulations, reimbursement will be in accordance with University policy. This section is to be read in conjunction with the University of British Columbia's policy #83 on Travel and Related Expenses.

Reimbursement for automobile travel will not exceed the costs that would be incurred using economy air travel.

For travel outside North America, prior approval must be obtained from the Vice President of Research or the Director of Research Services, as the case may be. If the traveler is an authorized signatory, approval by the next level up signatory should be obtained.

- Advances can be obtained via use of "Cheque Request Form", if required.

- Complete "Cheque Request Form" within 30 days upon return from trip. Submit original receipts to support the expense and the advance, if any advance was given.

- Economy fare travel is permitted, business class travel is not reimbursable.

#### **4.4 ADVANCES**

Advances shall be paid back within 90 days of issuance. After 90 days, all outstanding advances will be charged to the corresponding Research Trust account.

#### **4.5 HST/GST**

The PHCRI's HST or GST rebate status can be extended to the goods and services that are purchased out of these accounts. Only the non-rebatable portion of HST or GST will be charged to these accounts.

#### **4.6 PETTY CASH**

A Petty Cash account may be set-up to cover unexpected/minimal departmental expenses. The Petty Cash account may not exceed a balance of \$500.00.

##### Setting-up the Account

- Submit a "Cheque Request Form" to the Finance Department (no receipts are required at the time of set up)

##### Replenishing the Account

- Submit a "Cheque Request Form" as per sec 4.2 of this document

#### **4.7 OTHER ST. PAUL'S HOSPITAL REQUISITIONS**

Other prescribed forms are used to obtain supplies and services from the St. Paul's Hospital's warehouse, cafeteria, maintenance, etc. Contact the respective hospital department for forms and details.

#### **4.8 MISSING RECEIPTS**

All reimbursement requests not supported by original supporting documents will need to have a "Lost Receipts Form" completed and approved prior to reimbursement. The missing receipts form is an acknowledgement by the requestor that they are not using original receipts for reimbursements purposes elsewhere.

#### **5.0 CAPITAL EQUIPMENT PURCHASES**

Capital equipment acquired with trust funds generally becomes the property of the PHCRI and is included in the PHCRI's Fixed Asset listing, unless the ownership is retained by the fund grantor as specified in the contract.

If an account holder chooses to retain ownership of the equipment subject to approval by the fund grantor, then this becomes a non-PHCRI expenditure and the fund used to pay for this equipment will be considered income to the account holder. The purchase is not entitled to HST rebate and the PHCRI will issue a T4A slip to the account holder. Purchases of equipment and supplies must be purchased through the Hospital or University Purchasing departments. No physician, staff or student may obligate the Hospital for the purchase of goods or services. All equipment so purchased is the property of the Hospital, included in the Hospital capital asset listing and covered by the Hospital's insurance. PHC's and UBC's insurers do not cover any loss or damage to equipment that is not purchased by either institution's Purchasing department. All electrical equipment used in the PHCRI must conform with the regulatory requirement and must be approved by the St. Paul's Hospital's Maintenance and Biomedical Engineering department.

### **5.1 DEFINITION OF CAPITAL EQUIPMENT**

has a useful of life exceeding one year  
is not intended for resale, and  
has a unit cost greater than \$5,000.

### **5.2 COMPUTER EQUIPMENT**

All computer equipment purchases must be co-ordinated by the Information Systems Services (IS) of the Hospital. IS staff will assess the needs and make recommendation on the equipment selection that will meet the hospital's standards.

### **5.3 PROCUREMENT OF CAPITAL EQUIPMENT**

All capital equipment needs to be purchased through Providence Health Care Logistics. The process to purchase capital equipment is as follows:

complete Purchase Requisition (Form MM066) and confirmation of capital funding form and indicate the cost estimate.  
obtain authorized signatory approval according to the tiered Spending Authority in Section 2.  
forward completed form to Research Institute Accountant who will verify the fund availability and refer to Purchasing for action.

### **5.4 MAINTENANCE OF CAPITAL EQUIPMENT**

Maintenance or service contracts to be purchased for capital equipment should be purchased using the same process as purchasing capital equipment as outlined in 5.3.

The costs of repair and maintenance for equipment purchased with trust funds will be the financial responsibility of the trust funds.

### **6.0 INTEREST INCOME OF TRUST ACCOUNTS**

The trust funds will be invested in accordance with the PHCRI's investment policy. Allocation of interest income will be distributed to fund holders at the discretion of the Board of Trustees when interest income is realized.

### **7.0 PAYROLL PAYMENTS TO INDIVIDUALS**

Payments to individuals who are employees of the PHCRI are to be processed through the payroll system of PHCRI or UBC, as the case may be, and the costs will be recovered from the trust accounts. Other individuals who are not employees of the PHCRI may be considered as an independent contractor or as an individual with employee status and subject to tax withholdings etc.

The four categories of payment methods to individuals are as follows:

Independent Contractors: Those who are ruled by Canada Revenue Agency (CRA) to be Independent Contractor must sign an agreement with the Research Institute stating that they have met all the guidelines set out by CRA and will personally assume all financial

liability for at-source deductions, penalties and interest if deemed by CRA that they do not meet the criteria of an Independent Contractor  
Employees of UBC: For individuals who's salary funding comes from UBC the Researcher can hire them through UBC with approval of their UBC Department.  
Employees of PHCRI: For individuals who's salary funding is held at the PHCRI the Researcher can hire them through PHCRI as a term employee and the PHCRI will withhold mandatory at source deductions.

## **7.1 INDEPENDENT CONTRACTORS**

CRA determines who is considered an Independent Contractor based on the employment relationship. For more information visit UBC's "[Determining Employee/Contractor Status](#)" webpage and consult CRA's "[Employee or Self-Employed](#)" Booklet. If you are having difficulty determining who is an independent contractor, contact PHCRI HR to discuss your particular circumstances.

Contractors who are able to provide the following information are the very least risk to PHCRI:

- CCRA registered business number,
- Name of company and date it was incorporated,
- Charge 12% for HST on its services,
- WCB registration #, and
- Certificate of public liability insurance.

Care must be exercised in determining whether or not payment will be construed to represent payment to a contractor or a person acting in the capacity of an employee. There may be serious implications to the PHCRI and the principal signatory if transactions are not handled properly. Contact PHCRI Finance Department to review the circumstances regarding each case before the payment or any commitment is made.

All independent contractors and self-employed individuals are required to complete the "Independent Contractor Profile Form" prior to submitting any invoices to Finance for payment. These individuals will be paid by the Providence Health Care's Accounts Payable system. Unless the individual has provided his or her Canada Tax Account Number, T4A slips will be issued at the end of each year for fees, commissions, or other amount paid for services.

## **8.0 INSURANCE**

### **8.1 PROPERTY INSURANCE**

The PHCRI's property insurance policy is extended to cover capital equipment that is owned by the PHCRI. Property or equipment is said to be owned by the PHCRI if it is paid by the PHCRI's funds or donated to the PHCRI and the PHCRI holds title to the property. Coverage is also extended to equipment that is paid for by the trust funds and the title to the equipment is held by the fund grantor under specific stipulation in the contract. Specifically excluded are equipment, furniture and other articles that are privately owned by the principal investigators, etc. In case of insurance claim, the deductible amount is the financial responsibility of the trust account.

## **9.0 FINANCIAL REPORTING**

### **9.1 STANDARD MONTHLY FINANCIAL REPORTING**

The Finance Department of PHCRI will provide standard monthly financial reports to the trust account owners, Clinical department heads and President's Office.

Queries regarding transactions should be directed to the PHCRI Finance Department for resolution.

### **9.2 SPECIAL REPORTING**

Out-of-pocket expenses and labour costs may be charged to trust accounts when special reports or audits are required.

### **9.3 AUDITS**

The trust accounts operation and financial statements are subject to audit in conjunction with the normal audits of PHCRI operation. The audit financial statements are presented to the PHCRI's Board for approval.

## **10.0 INCOME TAX ISSUES**

Providence Research Institute Trust assumes a fiduciary responsibility with regard to all research trust funds and strives to ensure that no transaction in these funds can be construed as facilitating income tax avoidance or evasion.

Signatories are urged to contact the PHCRI's Finance Department to review any transaction that may have an income tax implication. This should be done prior to initiating the transaction.

The PHCRI will issue T4-A's for payments to independent contractors and proprietor physicians in respect of "fees, commissions or other payments for services", unless the recipient has provided the Revenue Canada Tax Account Number of his or her business in the "Independent Contractor Profile Form".

T4-A's will also be issued for any transactions which confer a taxable benefit on an individual or reimburse an individual for expenditures which may not otherwise be tax deductible in the individual's hands. While this does not restrict the signatory from conducting these transactions, it places the onus on the payee to include the T4-A amount or other amounts that a payee receives as his income for tax purpose and justify the expenditure as a deduction there from.

Examples of transactions which may result in a T4-A being issued are:

- payments to an individual not supported by an invoice.
- payment for medical plan insurance policy, car allowance that is not distance based.
- purchase of capital asset where the hospital does not hold title.
- payment for travel/education that may not be considered a tax deductible business expense due to destination, duration and purpose of the trip

**APPENDICES**

**APPENDIX 1 Reserach Trust Account Application and Signing Authority Form**



**Research Trust Account Application and Signing Authority Form**

New Trust Account Application (All Sections)     Signing Authority Updates (Sections A & D only)

Account Number: \_\_\_\_\_

**Section A**

Principal Investigator: _____	Department: _____
Phone: _____	E-mail Address: _____
Contact: _____	Office Location: _____
Phone: _____	E-mail Address: _____

\* Please note financial statements will be distributed to contact person as indicated above.

**Section B**

Ethics Number: _____	FAS Number: _____
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**Section C**

Title of Account (max 20 characters): \_\_\_\_\_

Please attach a copy of the following:

Contract / Funding Letter     Budget / Payment Schedule

Sponsor: \_\_\_\_\_

Identify expenses related to account:

Payroll / Honorarium     Equipment Purchases     Other Expenses (specify): \_\_\_\_\_

Lab / Radiology     Materials & Supplies

Staff Travel & Education     Patient Reimbursements

**Section D**

THE UNDERSIGNED HEREBY AGREE THAT THEY WILL ABIDE BY THE POLICES AND PROCEDURES OF PROVIDENCE HEALTH CARE RESEARCH INSTITUTE TRUST THAT GOVERN THE OPERATION OF THE TRUST ACCOUNT.

**Signatures for Approval of New Trust Account and / or Trust Account Signing Authorities**

Principal Investigator: Level 1: Up to \$5,000	_____	Date:	_____
Designate: Level 1: Up to \$5,000	_____	Date:	_____
Department Head: Level 2: \$5,001 to \$20,000	_____	Date:	_____

**For PHCRI Office Use:**

Approval by President: Level 3: Over \$20,000	_____	Date:	_____
Approval by Finance Manager:	_____	Date:	_____

PLEASE FORWARD TO:  
 Cindy Paddon, PHC Research Institute, Room 338 Comox  
 1081 Burrard Street, Vancouver, BC V6Z 1Y6

**APPENDIX 2 TERMS OF REFERENCE GUIDELINES**



**RESEARCH TRUST ACCOUNT**

**TERMS OF REFERENCE GUIDELINES CHECKLIST**

1. Purpose of Trust Account (In detail)
2. Why do these funds need to be segregated from funds already in an existing cost center or Trust Account?
3. Sources of Funding (Please be specific)
4. Attach copies of Funding Letters
5. One Time or Ongoing Funding?
6. Has Funding Source provided Spending Guidelines? (Attach Copy of Agreement)
7. Attach copy of Budget
8. Anticipated Expenses (Not necessary if Budget is attached)
9. Administration of Funds under who's Authority (If under a Committee, please specify Committee Members)
10. Signing Authorities on Account

**APPENDIX 3 CHEQUE REQUEST FORM**



**CHEQUE REQUEST FORM**

Finance Use Only	
Voucher #:	_____
Group #:	_____
Initials:	_____
Input Date:	_____
Period:	_____

**DATE: 17-Aug-2011**

Trust Expenses		Spending Authority, Subject to Fund Availability	Signature & Date	
Level 1	Up to \$5,000	Principal Investigator/ Designate	_____	_____
			Print Name	
Level 2	\$5,001 to \$20,000	Department Head	_____	_____
			Print Name	
Level 3	Over \$20,000	VP Research/ President PHCRI	_____	_____
			On File	

Payment made directly to a signatory or a third party for the benefit of a signatory must be approved by the next level up signatory.

Payable to: _____							FINANCE USE ONLY		
Vendor #: _____							HST @ 54.08%	GST @ 50%	T4 A [Y/
Invoice #	Account #	Exp Code	Description	Total Amount	HST Amt	GST Amt	0138130	0138105	
	0137								
	0137								
	0137								
	0137								
	0137								
	0137								
	0137								
	0137								
	0137								
<b>TOTAL:</b>				<b>\$0.00</b>	\$0.00	\$0.00	\$0.00	\$0.00	

Return the cheque to:	Prepared by: Name: Phone: e-mail:
-----------------------	--------------------------------------------

**Please forward to:**

PHC Research Institute, Finance, 10<sup>th</sup> flr Hornby Bldg  
 St. Paul's Hospital, 1081 Burrard St. Vancouver, BC V6Z 1Y6  
 Ph: 604-682-2344 ext. 63438 / e-mail: [fliang@providencehealth.bc.ca](mailto:fliang@providencehealth.bc.ca)



**APPENDIX 4 OVERHEAD CHEQUE REQUEST FORM**



PROVIDENCE HEALTH CARE  
**Research Institute**

**OVERHEAD ACCOUNT  
 CHEQUE REQUEST FORM**

Finance Use Only	
Voucher #:	_____
Group #:	_____
Initials:	_____
Input Date:	_____
Period:	_____

DATE: 17-Aug-2011

		Signature & Date
<b>OVERHEAD TAKEN FROM:</b>		
<input type="checkbox"/> Principal Investigator <input type="checkbox"/> Department: _____		
		Print Name
Signing Authority-Up to \$5,000		Cindy Paddon PHCRI Bookkeeper
Signing Authority-President		Dr Yvonne Lefebvre VP Research

All overhead payments MUST be approved by the PHCRI Finance

Disbursement (Attach Invoice)									
Payable to:							FINANCE USE ONLY		
Vendor #:							HST @	GST @	A
Invoice #	Account #	Exp Code	Description	Total Amount	HST Amt	GST Amt	54.08% 0138130	50% 0138105	(Y/ N)
	01371278								
	01371278								
	01371278								
	01371278								
	01371278								
	01371278								
<b>TOTAL:</b>				<b>0.00</b>	0.00	0.00	0.00	0.00	
Return to:									

Please forward to:  
 Cindy Paddon, PHCRI Bookkeeper  
 PHC Research Institute, 10th flr Hornby Bldg  
 St. Paul's Hospital, 1081 Burrard St. Vancouver, BC V6Z 1Y6

**\*\*\*INCOMPLETE FORMS WILL BE RETURNED\*\*\***

**APPENDIX 5 LOST RECEIPT FORM**



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**MEMORANDUM**

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To: Freda Liang, Accountant  
Company: PHC Research Institute, 10<sup>th</sup> Floor, 1190 Hornby Building  
From:  
Cc:  
Date:  
Re: Lost Receipt(s)

I hereby certify that I have lost or misplaced the following receipt(s):

<u>DATE</u>	<u>VENDOR #</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
-------------	-----------------	--------------------	---------------

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(Describe missing tickets, hotel bills, receipts, etc. in detail)

The expense(s) is (are) chargeable to research trust account #0137

Title of the trust account:

I certify that reimbursement for the expense(s) will not be claimed from any other source.

Print Name of Payee

Signature of Payee

Print Name of Supervisor

Signature of Supervisor

Should the granting agency disallow the expense(s), the expense(s) will be covered from another source of funding.

Signature of Department Head or designate

**APPENDIX 6 LIST OF EXPENSE CODES**

<b>List of Expense Codes</b>			
<b>Type</b>	<b>Account #</b>	<b>Description</b>	<b>Additional Comment</b>
<b>Review Ethics Board Fee</b>			
Expense	1900004	REB Charge	
<b>Salaries/Fees/Bonus</b>			
Expense	3809000	Salaries Wages*	Research Support Staff
Expense	3909090	Doctors Fees/Stipend*	Doctors Fees
<b>Lab Supplies/Drugs/General Supplies</b>			
Expense	4103000	Printing Supplies	
Expense	4102000	Lab Supplies-Glassware	
Expense	4703000	Lab Supplies-Plastic	
Expense	4107000	Computer Supplies	
Expense	4109000	General Office Supplies	
Expense	4607000	Med Surg	
Expense	4655000	Other Drugs Pharmacy	
Expense	4951000	Sundry/Other Supplies	
Expense	4700000	Supplies – Clinical Lab	
<b>Administration Charges/Registration/Misc</b>			
Expense	6101000	Postage	
Expense	6101500	Courier Charges	
Expense	6102010	Telephone/Internet Charges	
Expense	6103000	Course Reg Fee	If travelling, please code to "Travel Expense"
Expense	6300000	Bank Charges	
Expense	6700000	Advertising	
Expense	6950060	Fndn Donation Disbursement	
<b>Travel Expense</b>			
Expense	6200000	Patient Travel	
Expense	6241000	Staff Local Travel	
Expense	6241400	Staff Out of Prov Travel	
Expense	6950019	Patient Claims	
<b>Consultant/Honorarium Fees</b>			
Expense	6505000	Consultant Fees*	
Expense	6509050	Honorariums*	
<b>Subscription/Membership dues</b>			
Expense	6601000	License Fees	
Expense	6602000	Membership Fees	
Expense	6604000	Subscriptions	

PHC Research Institute Policy: November 24, 2008  
 Finance Procedures for Research Trust Accounts

<b>Meeting Expenses</b>				
Expense	6960000		Meeting Expenses	If travelling, please code to "Travel Expense"
Expense	6960001		Catering Charges	
<b>Equipment Rental/Purchase/Maintenance</b>				
Expense	6900000		Rent Land or Bldg Excl Equip	
Expense	7104000		Equip Maint Other	
Expense	7600009		Comp Equipment Rental	
Expense	7650001		Capital Equipment < \$2500	
Expense	7650004		Capital Equipment > \$2500	
Capital	0385201		Capital Equipment > \$5000	
<b>Travel/Salary Advance</b>				
Advance	0138180		Travel Advance	
Advance	0169000		Other Prepaid Expense	
Advance	0174000		Salary Advance	
<b>GST Expense</b>				
Expense	0138105		GST Rebate @ 50%	
* Require an Independent Contractor Profile form indicating SIN or Business/GST #				
Note: Liqueur Expense reimbursement requires V.P Authorization				

**APPENDIX 7 LIST OF COMMON VENDORS**

<b>List of Common Vendors</b>	
<b>Vendor #</b>	<b>Vendor Name</b>
326	AMEX
1683	CIBC Visa
7538	RBC Visa
228	Allegra Print & Imaging
42378	Bioject Inc
1029	Bread Garden Catering
1311	Canadian Springs Water
9125	Corporate Courier
3580	Dynamex Canada
17793	Emelle's Catering Ltd
3779	ESBE Scientific
3878	Federal Express
3917	Fisher Scientific
4199	Grand & Toy
4292	Hareth Books and Subscriptions
4386	Heritage Office Furnishings
4526	Ikon
39684	IOS Financial Services
4675	Iron Mountain
37508	Lotus Eaters Catering Ltd.
17031	Murchies Tea 7 Coffee
65224	MDS Metro Lab Services
6916	PCO Services
7093	Praxair
7188	Purolator
7483	Rogers Wireless
30318	Safeway Pharmacy
7831	Sheraton Vancouver Wall Centre
7936	Sodexo
7968	Southmedic Inc.
8109	Sudden Service Technologies
8274	Telus Communication
8277	Telus Mobility
22861	UBC (Wendy Cunningham)
8489	UBC-Department of Medicine
8499	UBC-Faculty of Medicine
8510	UBC-Virology Department
9002	Xerox

**APPENDIX 8 CAPITAL FUNDING CONFIRMATION FORM**



**Confirmation of Capital Funding**

To: Doug King, Sandra Swanson, Erica Guliker, Susan Jong, Claude Hewitt

From:

Date:

RE:

Item Funded/Purchased:

Item owned by PHC-Cost Center:

Bill to Research Account:

Authorized by:

V.P Approval:

Completed by PHCRI Finance

Maximum Funding: \$

Confirmation #: RSCH-08-

**\*\*\*\*\*Please return to Research Accountant, 11<sup>th</sup> Floor, Hornby Bldg\*\*\*\*\***

**APPENDIX 9 CONTRACTOR PROFILE FORM**



**PROVIDENCE HEALTH CARE RESEARCH INSTITUTE  
 CONTRACTOR PROFILE FORM**

*This form must be completed by contractors. PHCRI Finance will not pay any fees, commissions or other amounts for services until this profile form is received.*

Name of Service Provider (Company Name)	Name of Contractor (person performing the work)
Office Address (mailing)	Street address City Province Postal code
Contact Number(s)	Telephone: ( ) Fax: ( ) Email:
Service Provided	
Business Incorporation <b>(attach copy of Incorporation Certificate)</b>	Province: Incorporation date: Incorporation #:
Work Safe BC	Work Safe BC Registration #
Canada Customs and Revenue Agency Business Identification Number	B/N # GST #
Business Insurance Provider <b>(attach Business Insurance Certificate signed by Broker)</b>	Name of Insurer: Amount of P/L Coverage (\$2,000,000 minimum):
Social Insurance Number	

I certify that the above information is true.

**Contractor Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**APPENDIX 10 Research Trust Account Closure Form**



PROVIDENCE HEALTH CARE  
Research Institute

# Memo

To	Freda Liang, Accountant		
Company	PHC Research Institute, 10 <sup>th</sup> floor, 1190 Hornby Building		
From			
Cc			
Date			
Reference	Closure Request of Research Trust Account	Number of Pages	1

Dear Ms. Liang,

Please close the research trust account: 0137-\_\_\_\_\_

Title of Trust Account: \_\_\_\_\_

Remaining Balance may be transferred to 0137-\_\_\_\_\_

This project is now officially closed. The specific purpose this research trust account was opened for is now completed.

\_\_\_\_\_  
Approved  
Research Trust Account Holder

\_\_\_\_\_  
Date

\_\_\_\_\_  
Print Name

**By signing this Contractor Profile form, I am authorizing PHCRI to create a service contract for the company and individual above.**

**PI Signature:** \_\_\_\_\_

**Date:** \_\_\_\_\_



INTERNAL USE:

**APPENDIX 11 PETTY CASH LOG**

**PETTY CASH LOG**



Date: From \_\_\_\_\_ to \_\_\_\_\_

Date mm/dd	Description	Dept Number ie 01371xxx	GST	Total \$	Payee Name and Initials to indicate received	Custodian Initials	Receipt Signed
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							

**Net Disbursements**      \$           -

Notes:

- ? Petty cash disbursements have to be recorded in this log before employees are reimbursed
- ? Record employee deposits as a negative number in this log if they bring cash that was unspent from their cheque advance
- ? Receipts should be kept in the petty cash box until the reconciliation
- ? Reconciliations must be done whenever petty cash replenishment is required
- ? Attach receipts to this log and submit along with the Petty Cash Reconciliation Form when reconciliation is completed

**APPENDIX 12 PETTY CASH RECONCILIATION FORM**



**PETTY CASH RECONCILIATION FORM**

**Date:**        *From* \_\_\_\_\_ *to* \_\_\_\_\_

**Report #:**        \_\_\_\_\_        **Approver's Name:**        \_\_\_\_\_

**Prepared by:**        \_\_\_\_\_        **Approver's Signature:**        \_\_\_\_\_

Net Disbursements (from Petty Cash Log)	\$	-
Add: Total Cash in Box (from below)	\$	-
Subtotal	\$	-
Subtract: float balance	\$	-
Cash (shortage)/overage	\$	-
Petty cash replenishment requested (which is the float minus cash in box)	\$	-

Cash Box Count

<u>Bills</u>			
\$100	X	-	-
\$50	X	-	-
\$20	X	-	-
\$10	X	-	-
\$5	X	-	-
<u>Coins</u>			
\$2	X	-	-
\$1	X	-	-
\$0.25	X	-	-
\$0.10	X	-	-
\$0.05	X	-	-
\$0.01	X	-	-
Total Cash in Box			\$ -

**APPENDIX 13 PETTY CASH ACCOUNT CLOSURE FORM**



PROVIDENCE HEALTH CARE  
Research Institute

To	Freda Liang, Accountant		
Company	PHC Research Institute, 11 <sup>th</sup> floor, 1190 Hornby Building		
From			
Cc			
Date			
Reference	Closure Request of Petty Cash for Research Trust Account	Number of Pages	1

Dear Ms. Liang,

Please close the petty cash account for research trust account: 0137- \_ \_ \_ \_

Title of Trust Account: \_\_\_\_\_

A cheque for the remaining petty cash of \$\_\_\_\_\_ and petty cash log/petty cash reconciliation form are attached. The total amount of the cheque and the amount of net disbursements are equal to opening balance of petty cash.

This project is now officially closed. The specific purpose this petty cash account for this research trust account was opened for is now completed.

\_\_\_\_\_  
Approved  
Research Trust Account Holder

\_\_\_\_\_  
Date

\_\_\_\_\_  
Print Name

INTERNAL USE: