Health and Medical Research Fund –

Investigator-initiated Projects

Guidelines for Accounting, Reporting, Project Monitoring and Change Requests

These guidelines serve to remind the Principal Applicants (PAs) and the Administering Institutions (AIs) about the key issues relating to accounting, reporting and monitoring requirements of investigator-initiated research and health promotion projects funded by the Health and Medical Research Fund (HMRF).

PAs and AIs shall comply with these guidelines in conjunction with the signed Agreements. PAs are advised to contact the Research Office of their respective AIs for accounting and research administrative support. For further queries, please contact the Research Fund Secretariat (the Secretariat) (Email: rfs@healthbureau.gov.hk).

The reports, change requests and claims for reimbursement shall be submitted via the electronic Grant Management System (eGMS) (https://rfs.healthbureau.gov.hk/eGMS/). Failure to comply with the guidelines may be subject to penalty actions. The *Management of Track Records of Applicants* is available on the Secretariat's website.

1. Accounting arrangements

(a) Expenditures incurred in the claims for reimbursement shall only cover the period between the project commencement date and end date (both dates inclusive) as set out in the Agreement.

(b) Cost of work (e.g. the purchase of equipment or the first working day of a project staff) incurred before the commencement of the project date which includes the period before and after application submission is **not** allowed.

(c) Prior approval from the Secretariat is required for budget virement between any two categories (e.g. "Staff" and "Other Expenses"), or addition of new budget items, or change of staff composition.

(d) Revised monthly salary for budgeted staff due to cost-of-living adjustment under AI's policy is automatically approved **provided** that the total of the staff budget remains unchanged. No change request is needed to be submitted to the Secretariat.

(e) Overspending of any individual item within any category is automatically approved **provided** that the accumulated overspending of any individual item does not exceed 10% of the item's budget **and** does not exceed the ceiling for that item as set out in the grant policy (e.g. a maximum of HK$20,000 for publication costs) **and** the budget total of the category concerned is unchanged.

(f) Bi-monthly claims for reimbursement should be duly submitted to the Secretariat when expenditures are incurred. Claims shall be made no more frequently than bimonthly.

(g) Payment will be made within **six weeks** to AI after confirming satisfactory progress of the project, verification and acceptance by the Government of each reimbursement claim form submitted by the AI. The Secretariat will put the claim on hold under the following circumstances –

i. When the project account is frozen due to unsatisfactory progress and overdue deliverables such as report and financial statement.
ii. The accumulated claim amount has been over 80% or 90% of the total approved budget or the ceiling for payment as specified in the Agreement.

(h) Research Offices and Finance Offices of AIs should make proper arrangements **in advance** with related department(s) and audited firm(s) and submit the certified financial statement (FS) and Audited Account (AA) on time. Interim Report (IR)/Final Report (FR) **cannot be accepted** without submission of certified FS/AA, which will affect the payment to the AI.

2. Submission and assessment of reports

(a) Progress Report (PR), IR, FR and Dissemination Report (DR), certified FS and AA shall be submitted according to the required format and by the specific due dates in the Agreement or as required by the Secretariat.

(b) Reminders will be issued to PA and AI before the due date of submission and deliverables will be assessed by the respective parties set out below –

Deliverables	**Reminder issued before due date of submission**		**Reviewing parties[*] for PR, IR, FR and DR**
	To PA	**To AI**	
PR	Two weeks	–	Secretariat[**]
IR and FS	One month	One month	Grant Review Board (GRB) member [***]
FR, DR, FS and AA	One month	One month	FR and DR First-tier External Reviewer(s) (ERs) Second-tier GRB member(s)

****** ***Reviewing parties include Grant Review Board (GRB) Members or non-local experts and ERs who is a non-local reviewer. Normally, they have reviewed the proposal of the funded project concerned at the application stage. FS and AA are reviewed by the Secretariat.***

***** The Secretariat may seek views from GRB member(s) to monitor the progress of the project where appropriate.***

****** If adverse/critical comments are given by the first GRB member, comments from second member will be sought where appropriate. The GRB Executive (GRBE), who are Chairman of GRB, will make decision when two GRB members have discrepant comments.***

(c) Warning will be issued to PA and AI if overdue deliverable(s) is not submitted after issuance of two overdue reminders with extended deadline. The following actions will be carried out if PA fails to submit the deliverable(s) by the final deadline given in the warning: termination of project, recovery of the grant, marking of track record and debarment from applying and receiving HMRF grants.

(d) In the PR and IR, PA should report the progress according to the expected target(s) during the reporting period set out in the Timetable of the approved proposal/special condition(s) stipulated in the Agreement or specified by the Secretariat. In particular, if the study involves subject recruitment, please state the number of subjects recruited up to a date and the difference from the expected target(s) during the report period and the total target(s) of the study.

(e) Under "Achievements/Major Findings of the Project so far" of IR, the PA should describe any changes resulting from the research project so far, if any, in terms

of, for example: impact on policy, changes in clinical practice or health services management, as well as changes to therapy or treatment and in patient/healthcare professional behaviour, others).

(f) PA should adhere to the format of FR and DR, in particular a maximum of 2,000 words for DR (including main text, references, key messages) with not more than 3 tables and/or figures and 5 references. PA should provide valid justifications for the Government's consideration if deferral for dissemination of FR or DR is required.

(g) In the FR, a list of publications (including in press), patents and other Intellectual Property Rights that have resulted directly from the research/project shall be provided. PA/AI should seek written consent from the Government before filing a patent application. Please provide information on the patent to be filed or obtained where applicable. If there is no patent related items, please state "None".

(h) For submission of FR, please provide an equipment list, if any, containing (i) serial number or unique stock code; (ii) date of purchase; (iii) location; and (iv) actual value of each item of equipment purchased under the grant.

(i) Subject to GRB member's advice, PA will be invited to revise FR **ONCE** if it is rated "2 – Unacceptable", "3 – Accepted" or "4 – Satisfactory". Failure by the PA to satisfactorily address the comments raised by the reviewers may lead to FR being downgraded. Penalties for FR rated "1 – Unredeemable" or "2 – Unacceptable" include holding of 10% or 20% of the approved budget (subject to the Agreement), partial/full recovery of grants and marking track record of PA.

3. Project monitoring

(a) PA should adhere to the approved study design of the project. If the progress is behind schedule, PA should submit practical and feasible contingency plan to address the possible pitfall(s) or include these information in the PR or IR, whichever is earlier, to the Secretariat for consideration.

(b) PA and/or AI shall notify the Secretariat as early as possible of any event which is likely to prejudice the project outcome, whether in a qualitative, quantitative or financial aspect, or the timely completion of the project.

(c) According to the Agreement, PA and AI shall render their advice or recommendation on an impartial basis without giving favour to any particular product or service in the project. PA and AI shall seek the Government's permission to all or any facts which **may reasonably be considered to give rise** to a situation where the financial, professional, commercial, personal or other interests of the PA or AI or any of their respective associates and associated persons, or any member of the Project Team (i.e. Co-applicant(s) (Co-A(s)), conflict or compete, or may conflict or compete, with the PA's or the AI's duties under the approved project.

(d) If the PA/AI fails to comply with any terms and conditions stipulated in the Agreement, the project will be subject to termination and recovery of grants. The track record of the PA will be marked and may be debarred from applying and receiving HMRF grants.

4. Dissemination of results

(a) FR and DR with rating of "3 – Accepted" or above will be uploaded to the Secretariat's website within **one month** after closure of the project. Some DRs may be selected for external publication by the Secretariat, e.g. in the Hong Kong Medical Journal Supplement, even if the project team has published an original article based on the project data themselves. According to the guidelines of the International Committee of Medical Journal Editors, these subsequent publications of DR are considered as "acceptable secondary publications" with proper citation of the primary reference and are not a duplicate publication. This fact will be indicated in the title of all published DR with the phrase "abridged secondary publication". Please note according to the Agreement, the Government or PA/AI shall have the right to use the Materials for non-commercial academic purpose without the consent from each party.

(b) The impact of projects conducted during the project period are evaluated on a regular basis using the internationally validated Buxton-Hanney research payback framework[1] or the Reach Effectiveness Adoption Implementation Maintenance (RE-AIM) framework[2] **two years and four years** after the end date of the research and health promotion projects respectively. It is also a **contractual requirement** that PA and AI shall provide information relating to projects under

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[1] M. Buxton, S. Hanney. How can payback from health services research be assessed? Journal of Health Services Research 1996;1(1):35-43.

[2] R.E. Glasgow, T.M. Vogt, S.M. Boles. Evaluating the public health impact of health promotion interventions: the RE-AIM framework. American Journal of Public Health 1999;89:1322-7.

the HMRF for the purpose of evaluation after project completion. Approval for new funding will not be granted if the PA has not submitted outstanding/overdue outcome evaluation questionnaire(s) for his/her grants supported by the HMRF.

(c) PAs are required to share their experience and research findings after completion of the project at the Journal Club/Health Research Symposium/other appropriate occasions at the request of the Government.

(d) The Government's contribution shall be properly acknowledged in all research outputs, academic conference presentations and press conference materials, specifically "**Health and Medical Research Fund, the Health Bureau, The Government of the Hong Kong Special Administrative Region**". Please include the project reference number for easy reference.

5. Change requests

(a) **Prior approval from the Secretariat** is required for all change requests in writing with justifications. Each request will be considered on a case-by-case basis.

(b) To change the PA: Change of PA should be avoided as far as practical. The existing PA and/or AI shall replace the PA by nominating a suitably qualified and experienced candidate by submitting supporting letters from the Department Head(s) of both existing and nominated PAs, the nominated PA's Curriculum Vitae (CV), signatures of both existing and nominated PAs, and consents from all Co-As via the Research Office of the AI.

For projects approved in the 2015 Open Call and thereafter, each PA cannot hold more than one approved project in the same application round. Please ensure the nominated new PA does not hold another approved grant in the same application round.

(c) To change the AI: The PA and/or existing AI shall change the AI by submitting supporting letters from the Department Heads and Research Offices of both existing and proposed new AIs, and consent from all Co-As.

(d) To change a Co-A: The PA shall (i) replace a Co-A by nominating a suitably qualified and experienced candidate by submitting the nominee's CV and endorsement from the newly nominated Co-A; or (ii) remove a Co-A without

replacement by submitting the consent of the Co-A concerned to be removed from the Project Team.

(e) To extend the project end date: The PA and/or AI shall extend the end date by submitting a written request with full justifications and the revised work plan. The PA and AI shall make internal arrangements to absorb the expenditure incurred during the extended project period.

With effect from 1 October 2017, the cumulative period of project extension has been capped at 18 months. Requests for project extension over 18 cumulative months will only be considered on a discretionary basis.

(f) To change the study protocol (e.g. the number of subjects and inclusion/exclusion criteria): The PA is required to provide a discussion of the anticipated impact on the study objectives and timeline. He/she has to indicate the amount of reduced budget in the request for reduction of study scope. The amount of approved budget shall be reduced proportionally to the reduction of the scope of study. The Government shall not be liable to make any payment to the PA, AI or any other persons as a result of termination or reduction in scope of the study or extension of study period. Updated/additional regulatory/ethics approval(s)/evidence for accessing third-party data, if any, should be submitted with the change request.

(g) To terminate before project end date (i.e. early termination): PA shall contact and discuss with the Secretariat all possible ways to salvage the project as early as practical before submitting the request with full justification, the up-to-date financial statement, supporting letters from the Department Head and Research Office, and consent from all Co-As.

(h) Change request will first be reviewed by the Secretariat. Longer processing time is needed if approval from GRB members or GRBE is required. The approving authorities for change requests are set out below –

Change requests	Approving authorities
Change of PA	
i. New PA is not Co-A of the Project Team	GRB member(s)
ii. New PA is Co-A of the Project Team	Secretariat
Change of AI	Secretariat
Change of Co-A	
i. Without replacement	GRB member(s)
ii. With replacement	Secretariat
Project extension	
i. 12 months or below cumulatively	Secretariat
ii. Over 12 months up to 18 months cumulatively	GRB member(s)
iii. Over 18 months cumulatively	GRBE*
Protocol change	GRBE*
Budget virement	Secretariat
Early termination	GRBE

* ***Change request will be considered by GRBE with expertise in the corresponding area of project and without conflict of interest with the Project Team members. The decision will come up by taking majority vote.***

6. Improprieties of Applicants

(a) Improprieties may arise at any point in the funding cycle (e.g. grant application submission, peer review, ongoing project or post-completion evaluation) including:

i. Scientific misconduct such as plagiarism;
ii. Non-disclosure of important information (e.g. conflict of interest (COI), double dipping and research work done before project commencement); and
iii. Non-compliance to funding regulations without valid justifications (e.g. failure to submit final report, early termination, incomplete project, etc.).

(b) AIs should have in place adequate systems to ensure the quality of research conducted by PAs and their compliance to the terms and conditions under the HMRF, in particular effective mechanisms for identifying and handling allegations of scientific misconduct.

(c) **Double dipping, plagiarism, including self-plagiarism, are not tolerated** and are considered as a type of serious misconduct. The definitions of plagiarism and self-plagiarism as well as examples are detailed at **Annex**.

(d) Research work (e.g. subject recruitment) conducted before the commencement of the project which includes the period before and after application submission is not allowed. **Work done before commencement of project without declaration**, if substantiated, **will lead to severe consequences**.

(e) In the event of improprieties, PA will be requested to provide clarification. Where violation of research ethics is suspected (including plagiarism, fraudulence, non-disclosure of important information), the respective AI will be requested to conduct investigation and report the findings to the Secretariat within 30 calendar days. The GRBE will examine the case and advise the next course of actions according to the *Management of Track Records of Applicants* available on the Secretariat's website. Penalty actions include but not limited to disqualification from the current application round, debarment from applying and receiving grants from the HMRF in the capacity of PA/Fellowship Applicant, marking of the track record of the PA, and recovery of grants. The track record of the affected applicant shall be taken into account when considering future applications to any funds administered by the Secretariat. Research Council's decision on penalty actions is final.

(f) Normally, PA and AI concerned will be informed of the decision and consequence of improprieties within 6 months. Longer processing time is needed where complex issues or multiple parties are involved.

Research Fund Secretariat
Research and Data Analytics Office
Health Bureau
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Annex

Plagiarism and Self-plagiarism

1. Plagiarism is the appropriation or use of the work of others for example, copying sentences, paragraphs, sections or whole articles from other publications without acknowledgement or credit. Apart from words, figures, tables, images and software, etc., can also be considered plagiarism if the source is not acknowledged.

2. Self-plagiarism occurs when researchers reuse their own data or previously published work without appropriate acknowledgement that the material had previously been published.

3. Common examples of plagiarism and self-plagiarism found in the preparation of grant applications are illustrated below –

   (a) **Example 1 (plagiarism)**: The applicant copies verbatim the sentence(s) from another source in the proposal without citing the reference or giving any indication that it had been previously published by others. This is unacceptable – the source of the original text must be acknowledged; the passage should be enclosed by quotation marks to indicate that it has been cited in its entirety.

   (b) **Example 2 (plagiarism)**: The applicant copies a sentence or text from another source and makes minor editorial adjustments such as adding or removing abbreviations, changing tenses, etc. but acknowledges the original source. This is unacceptable – the acknowledgement of the original source merely indicates the text was consulted; it does not indicate that a portion has been quoted almost verbatim with only minor editorial changes. For the avoidance of doubt, the edited passage should have been enclosed in quotation marks.

   (c) **Example 3 (plagiarism)**: The applicant replicates the plan of investigation, research aims, objectives and hypotheses of another research group without acknowledgement. This is unacceptable – the research study should be original and studies conducted by others should be acknowledged clearly.

   (d) **Example 4 (plagiarism)**: One or more of the figures used in the grant application was found to have been used in a previous publication or public presentation such as a symposium or conference without acknowledgement. This is unacceptable – plagiarism can involve non-textual items such as figures, images, tables, software, etc. and prior usage should be acknowledged clearly.

   (e) **Example 5 (self-plagiarism)**: The applicant reproduces text and/or figures from his/her own previously published work in the proposal without acknowledgement. This is unacceptable – all previously published work by the applicants should be acknowledged.