

Compliance Today – March 2021 End of the rainbow

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Residual funds often remain upon completion of a clinical trial after all costs incurred have been paid. Whenever there are unexpended funds or an unspent cash balance when a study ends, there should be questions from the research administration as to who owns the funds and why there are remaining funds. Maintaining the management of funds when the funding exceeds total expenditures should be addressed if the sponsor does not require a return of the funds. Establishing a method for distribution of these types of funds should be also considered and memorialized into a policy so everyone knows what to do when this occurs.

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