iSchool Policy for Cash Payments to Human Subjects

It is important to keep careful documentation of payments to human subjects on a research projects. Paying subjects in cash requires advance planning by researchers, and attention to the logging of payments and receipts. For sponsored projects, this information needs to be checked and approved by the Office of Sponsored Accounting on a monthly basis.

This policy outlines the process the iSchool uses for human subject payment, the documentation needed, and the offices involved. It attempts to provide you with some best practices to help facilitate your work, and the efforts by personnel in the iSchool and in central campus offices to manage these payments smoothly.

This document will describe the process under a sponsored project. Non-sponsored projects will use the same basic process.

Contents

Researcher Responsibilities

The principal researcher is responsible to:

- Abide by the IRB protocol supporting the research. If students are to run some of the interviews, focus groups, usability tests, etc, this must be articulated in the IRB protocol.
- Protect the privacy of each subject's identity. While this task can be delegated to another person under certain conditions, it is ultimately the PI's responsibility.
- Document all cash payments and receipts in a timely fashion, and ensuring that cash is secured for its intended use.
- Submit the information on a monthly basis to the Office of Sponsored Accounting, or to an iSchool representative who will submit the information.
- Provide printed copies of all requests for cash to Ellen Hobbs for filing in the project folder

Reconciliation File

The reconciliation file is an Excel workbook, and is the vehicle for tracking receipt of funds and payments to subjects. Secure the Excel file "Human.Subjects.Reconciliation" from Eileen Allen or Jen Pulver.

One person should be responsible for documenting advances and payments for a project. This will help in maintaining consistency and decreasing the possibility of errors.

Rename the file so we can identify it. This must include your project account number, but may also include your name, or the funder's name, for example. Dating the file can be useful for records management:

4093.Human.Subjects.Reconciliation.11.28.2015

4093.Dedrick.Human.Subjects.Reconciliation.11.28.2015

4093.Dedrick.Sloan.Human.Subjects.Reconciliation.11.28.2015

4093.Sloan.Human.Subjects.Reconciliation.11.28.2015

There are five sheets in the workbook:

1. **Payment Log**—this is the main data sheet for payments to subjects
2. **Advance Requests Log**—this is the main data sheet that logs Advance requests
3. **Subject Advance Request**—the form for requesting cash from an account
4. **Cash Sign Out Log**—for larger projects with numerous researchers, this file helps to track the money
5. **Sample Subject Receipt**—a sample form to document that a subject has received cash for their participation

Payment log

This sheet is set up to work with the Advance Requests Log and tally the totals received and paid. All payments for the project are added to this sheet. The file is cumulative, so, for example, in month five of your testing, or two years down the road, when this workbook is submitted to Sponsored Accounting, all of the information for all of the testing from the beginning up to the submission date should be included.

You will

- Enter the project account number in the top row.
- Enter the IRB protocol numbers that apply. If there are multiple tests covered by multiple protocols, you may wish to list them in the notes field for each participant.
- Enter in the payment details, which will include:
    - Date of payment
    - Subject ID
    - Tester's name
    - Payment amount
    - Any pertinent notes

Subject ID: In most cases, human subjects are to remain anonymous. Therefore, each unique individual who participates should be identified by a code. Each time that person participates, you should use the same code. You need to keep, in a secure place (like a locked cabinet), a document that shows the subjects names and the codes they were assigned. This information may need to be shared at some point in the future. IRS rules require SU to prepare a 1090 form (income) for each person earning over $600.

Advance Request Log

This file tracks all of the cash requested and received.

When you submit an Advance Request, you will enter in the Amount requested and Date requested.

Once the cash has been received, you will enter in the Date it was received, and the amount that was received. The totals will be calculated automatically.

*Note: Notice that the advances are numbered consecutively and simply. If you wish to use a more complex numbering system, you will need to also change the Request Number.

Advance Request

Advances should be requested at least 2 weeks before the cash is needed. So give yourself 3–4 weeks lead time for preparation and submission. Bureaucracy takes time. Plan ahead!

Be sure to complete the Advance Request Number.

Complete all unshaded portions of the form:

- Advance Request # (This is a number you assign to record each advance. Also see the note under Advance Request Log above.)
- PI name (recipient of the advance)**
- PI's SU ID**
- Date of the request
- Protocol number governing the activity
- Business Purpose, which should read: "Subject payment advance for participants in the research project, <account number or brief title> under the direction of PI <PI's name>."
- Date by which Funds will be used (The Comptroller's office will advance funds for a maximum project period of 60 days. Take this in to account when planning your study or studies. Unspent funds must be paid back after 60 days, or they may be considered 'income.')
- Brief explanation how funds will be expended (# subjects; payment per subject; any necessary explanation)

The supervisor name should be the Budget manager; in the iSchool's case, this is Steve Block. Steve Block needs to sign the request.

**Note: In lieu of the PI's name and SUID, the PI can delegate management of this information to another person closely involved in the project as long as (1) they have received training in the responsible conduct of research, and specifically on the inclusion of human subjects in research, and (2) they are carefully monitored and mentored by the PI or a Co-PI.

Cash Sign Out Log

When multiple researchers are conducting tests under one project and paying subjects in cash, it is good practice to document who has received money on what date.

Enter in:

- PI's name
- Project account number
- Project name

Each time a researcher requests cash for a human subjects activity, enter in the:

- researcher's (tester's) name
- the amount of cash requested
- the date, and
- the target testing date(s).

Sample Subject Receipt

You must document that a subject has received the payment for their participation. These receipts are to be kept in a secure location along with the file that documents their Subject ID. They do not get submitted to iSchool offices or to the Office of Sponsored Accounting. This form is a sample of what you might use.

Audits

At any time, Sponsored Accounting, Eileen Allen, Steve Block, or other authorized staff member may request to see your Subject Payments Excel sheet and other supporting documentation.

Process Map

Process Map for Human Subjects Cash Payments