

UNIVERSITY OF HOUSTON
GRADUATE COLLEGE OF SOCIAL WORK

**CONFIDENTIAL PAYMENTS TO HUMAN
SUBJECTS/PARTICIPANTS IN RESEARCH PROJECTS
POLICY**

REVISED JULY 2013

GENERAL STATEMENT

University sponsored projects may involve human subjects or other participants who are paid for their contribution to the project. Payments to these individuals, the accompanying record keeping, and the protection of human subject/participant confidentiality must comply with the guidelines of the funding agency, the Office of Contracts and Grants and this document, as well as those of the researchers and the Office of General Counsel. The full policy on confidential payments to human subjects/participants in research projects can be found at MAPP 05.02.04: <http://www.uh.edu/af/universityservices/policies/mapp/05/050204.pdf>

This document provides the policy for the GCSW Confidential Payments to Human Subjects and Participants in Sponsored Projects. Projects may be multi-year. Payments to Human Subjects/Participants who are not deemed to be confidential should be paid by purchase voucher directly to the human subject/participant and do not have to follow the procedures in this policy.

The types of payments allowable to human subjects are monetary payments (for non-employees), gift cards, vouchers and payment in the form of a paycheck for university employees.

The university is responsible for maintaining records of the total amount paid annually to each human subject/participant. When the total amount paid to a non-employee, regardless of the type of payment, reaches \$600 in a calendar year, the university is required to report such payments to the individual and the Internal Revenue Service (IRS) on form 1099 MISC. The GCSW policy is to not pay any human subject/participant \$600 or more in a calendar year without prior approval from the College Business Administrator and the Associate Dean of Research.

I. INTERNAL CONTROL AND ACCOUNTABILITY

The department must be aware of its obligation to maintain strong internal control and accountability especially in situations where the department or department staff holds large sums of currency.

At the beginning of the human subject/participant participation, the human subject or participant shall acknowledge whether he/she is an employee of the University of Houston System. In each case where the human subject or participant is an employee, the employee/human subject/participant will be paid through the university payroll system via ePAR. The department will maintain record keeping of all transactions and assure that no one human subject/participant reaches the \$600/calendar year limit.

II. FUND CUSTODIAN DESIGNATION/DUTIES

For purposes of this policy, fund is defined as cash or gift cards.

The fund custodian is responsible for the safekeeping of the funds and ensuring that the moneys are distributed to the research project team members. The fund custodian ensures that expenditure are made for the purpose for which the funds were obligated, that the procurement of all cash advances and all corresponding documents are in accordance with applicable guidelines, that the funds required are available, and that fund reconciliation is conducted on a monthly basis.

Undistributed funds are to be kept in locked safes at the Social Work Building and at Field Offices, if applicable. All safes are to be kept locked when unattended. In addition, all facilities are to be locked after hours. Access to the safes will be restricted to the Fund Custodian.

The fund custodian prepares voucher preparations for payments; subject payment disbursements records, and other related documents. The fund custodian may issue currency to project team members as requested for payments to subjects/participants. The fund custodian maintains a record of disbursements using the Human Subjects Payment Log. This log contains information regarding when, to whom, and how much currency was issued. The fund custodian, along with the Center's Research Administrator, conducts monthly reconciliations and notifies the College Business Administrator if there is a discrepancy.

III. PROCESS FOR CASH PAYMENTS

A. Request for Advance Payment

At least 14 days prior to an assessment period, the Center's Research Administrator prepares a voucher coversheet charging the research project account and indicating the number of human subjects/participants and total amount of payments anticipated for a specific assessment period. Special handling will be noted on the face of the voucher. UH Student Financial Services will be listed as the vendor or custodian address and an Accounts Receivable account code, 12102 will be used. The voucher will need approval from the Principal Investigator, or a designee, and the College Business Administrator.

The Research Administrator will contact Student Financial Services to notify the cashier of the request and to specify denominations requested.

Student Financial Services will contact the college when the funds are available for pickup. The college will then contact UH police to pick up the funds from SFS and transport them to the college. The Research Administrator retains the copy of the money transmittal and staples it to the voucher.

B. Subject Payments

Prior to disbursement of cash payments, project researchers collect subject information as required in MAPP 5.02.04. The fund custodians may issue currency to project team members, as requested, for payments to subjects/participants. It is the responsibility of the researcher(s) to collect all information required on the receipt, provide payments to subjects, ensure the safekeeping of currency issued to them, acquire a signature from each subject, and return the receipt to the custodian by the end of each assessment/interview. In addition, to ensure both confidentiality and secure research data, human subjects are assigned a coded number not linked to identifying information.

C. Reconciliation and Review

The fund custodian, along with the Center's Research Administrator, prepares and maintains the cash advances, subject payment disbursement records, the Human Subjects Payment Log, and other related document preparation, and reconciles the fund expenditures on a monthly basis. The

Center's Research Administrator will review the monthly reconciliation.

D. Completion of Assessment Period – Closure

Each month a journal must be completed to credit the Accounts Receivable cost center, and account code 12102, and debit the grant cost center using account code 54810. Upon completion of each assessment period a Journal Entry Form to reimburse General Accounting for expended funds must be processed. Upon completion of the study, a Journal Entry Form will be processed, reimbursing General Accounting for any remaining accounts receivable balance and any remaining disbursement funds, not expended, will be returned to General Accounting through SFS.

The Center's Research Administrator will contact UHPD to ensure the return of any remaining cash, *if appropriate*.

IV. PROCESS FOR GIFT CARDS PURCHASE

A. Gift Card Purchase Request

Prior to purchasing gift cards, a gift card request form must be completed and approved. The request form can be found at

<http://www.sw.uh.edu/docs/policies/giftCardRequestForm.pdf>

Confidential studies should be indicated as such on the top of the gift card request form.

The gift card custodian must complete the form and submit it to the Reviewer of Gift Card Records, the Center's Research Administrator, for review and approval. It will then be submitted to the College Business Office for final approval. The Center's Research Administrator will then provide the gift card custodian with a copy of the executed form. Gift cards can then be purchased. The gift card custodian will utilize the executed gift card request form, in connection with the receipt detailing the gift card expense, as back up for reimbursement should the gift card custodian opt to utilize personal funds. A copy of the receipt will also be given to the Center' Research Administrator. Should the gift card custodian opt to utilize a voucher payment, directly to the vendor, the gift card request form, and any vendor documents, will be given to the Financial Coordinator as backup for the voucher payment.

B. Subject Payments

Gift cards must be kept in a secure location (e.g., locked drawer or safe) until distributed. The distribution of the gift cards must be documented utilizing

the Gift Card Log. If the gift cards are for a confidential human subject study, the department must retain distribution records in their files for seven fiscal years after the grant expires. Otherwise, distribution records must be uploaded to the voucher document page or P-Card records in the finance system when the distribution is complete.

If the department awards a gift card/certificate to an employee, the department is also responsible for reporting this amount to the Tax Department as the employee's taxable benefit in accordance with SAM 03.D.06. If the department awards a gift card to a non-employee and the total amount received by the non-employee, in a calendar year, is \$600 or more, the department is responsible for submitting the non-employee's W-9 Form and reporting the amount to Accounts Payable, so that the non-employee can be issued a Form 1099-MISC.

C. Reconciliation and Review

The fund custodian electronically submits the Human Subjects Payment Log, and other related document in non-confidential studies, to the Center's Research Administrator the 1st of every month. The Gift Card Custodian and the Reviewer of Gift Card Records/ Center's Research Administrator will reconcile the gift card records to verify that all distributed and undistributed gift cards are accounted for and will report any discrepancies to the College Business Administrator. Documents used to reconcile to the PS records include the Human Subjects Payment Log and the Human Subject Cross-Referenced Number Payment Record (non-confidential).

D. Completion of Assessment Period – Closure

At the expiration of a grant period the equivalent of any gift cards that remain should be reallocated to the Center's Indirect Cost cost center. This will ensure any unused gift cards are not charged to the expired grant. In the event of a new awarded grant or an existing grant that would like to purchase the remaining gift cards, a reallocation can be made and charged to that grant for use of its human subjects.

V. REQUEST FOR FUND CUSTODIAN AND APPROVAL

To request a fund custodian the policy must be read, printed and submitted with the completion of the following.

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Department	Research Project	
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Principal Investigator Signature	Printed Name	Date
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Fund Custodian Signature	Printed Name	Date
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College Business Administrator Signature	Printed Name	Date
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III. APPROVED FUND CUSTODIANS PER DEPARTMENT

CFCIR- Maria Wilson
CFCIR- Jody Berger-Cardoso
CFCIR- McClain Sampson
CFCIR- Sarah Narendorf
CFCIR- Danielle Parrish
CHEER- Isabel Torres