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	PREPARED BY: Sarah Kern	APPROVED BY: Sarah Kern
DOCUMENT TITLE: Job Aid – Research Subject Payments	DEPARTMENT: KE Operations – Fiscal Oversight	EFFECTIVE DATE/UPDATED DATE: 08/15/2023

PURPOSE

The purpose of this job aid is to a) document the available options and considerations for human subject payments on sponsored projects and b) describe the process for conducting human subject payments.


PREREQUISITES

The custodian should be a faculty or staff employee. Exceptions must be routed to department leadership for review.

- Roles
 - Department Data Entry Specialist Spend
 - *Creating Spend Authorization for Worker*
 - *Creating Expense Report again a Spend Authorization*
- Training
 - [ASU Cash Handling Training](#)
- Related Policies
 - [FIN 403: Spend Authorization – Cash Advance](#)
 - [FIN 421-05: Human Subject Payments](#)
 - [RSP 503-02: Sponsored Project Spend Authorizations](#)
 - [Research Compliance: Human Subjects](#)

TOOLS AND RESOURCES

- Human Subject Payments Questionnaire
- Human Subject Payments Log

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PROCESS


Payments to participants (human subjects) on sponsored projects is a common occurrence. Whether the payment is in the form of cash or a gift card, there are unique risks involved in managing the cash/cash equivalents until they are safely transferred to the subject. The best way to reduce the risk of managing subject payments is to keep stored cash equivalents at the lowest balance needed to not interrupt business. The steps below will assist PIs and their staff to administer this requirement.

DETERMING PAYMENT METHODS

1. Request PI to complete the Human Subject Payments Questionnaire
 - a. *This questionnaire is not required and can be modified to suit the needs of the department*
2. Based on the responses received, review the chart below to identify the optimal payment option:

Scenario	Quarterly Balance Required	Storage	Impact to Grant Finances	Admin Effort	Financial Risk	Workday Request Process
Cash Payments	< \$2,000	Lock Box	Encumbrance	Medium	High	Create Spend Authorization
	>=\$2,000	Bank Account	Encumbrance	High	Medium	Create Spend Authorization
Gift Cards: Physical	N/A	Lock Box	Encumbrance	High	High	Create Spend Authorization
Gift Cards: Electronic	N/A	Private SharePoint or O365 Folder	Expense (pre-payment, acceptable due to industry standard)	Low	Medium	Requisition for Gift Card (NGC, TangoCard)

3. Discuss the chosen method with the PI and that the following information must be collected during the human subject research:
 - a. Completed Human Subject Log with the appropriate tab filled out based on whether the subjects are to remain confidential
 - i. *Departments may modify this log to best suit the needs of their faculty/projects*
 - b. All receipts to support expenses

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REQUESTING PAYMENT METHOD

Scenario	Instructions	Notes
Cash Payments (used to provide cash or physical gift cards)	Workday > Work Instructions and Information: Create Spend Authorization	Information – Description <i>The study is approved by ASU IRB# STUDY#####</i> Details – Justification <i>Enter the business purpose</i> Once fully approved, the custodian will receive the funds through direct deposit.
Bank Account Storage	Contact Accounting Manager of Student Business Services - Treasury	Bank account will be opened in ASU’s Name/Tax ID with the name of research study through Bank of America The custodian will be a check signer and authorized on the bank account <i>Note that ASU does not have the infrastructure necessary to establish a business PayPal, Zelle or Venmo account to link to an ASU bank account.</i>
Gift Cards: Electronic	Workday > Work Instructions and Information: Create a Gift Card Requisition Workday > Work Instructions and Information: Gift Card Questionnaire	ORSPA has approved the purchase of gift cards via WD requisition (which results in an expense being charged to the grant vs. an encumbrance) before the list of participants is known. The expectation is that the # of gift card purchases per order are small enough such that they will be distributed soon after purchase (but no later than 3 months after purchase).


****Note that ASU does not have the infrastructure to successfully link PayPal, Venmo, Zelle, etc., profiles to ASU bank accounts. Using these types of payment providers for subject pay is highly discouraged at this time.**

TRACKING PAYMENTS

1. A log is required to identify the date and amount of subject payments. The “Human Subject Log” template provides a log for both confidential and non-confidential participants. This template may be modified to best serve department, faculty and project needs.
2. Any receipts generated through this process must be retained

CLOSING SUBJECT PAYMENTS

Next steps are dependent on how the payments were funded:

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Scenario	Instructions	Notes
Cash Payments (used to provide cash or physical gift cards)	Workday > Work Instructions and Information: Create Expense Report for Spend Authorization Cash Advance	These instructions include the process to expense any distributed payments as well as how to issue a refund to ASU for any unused cash or cash equivalents.
Bank Account Closure	Contact Accounting Manager of Student Business Services - Treasury	N/A
Gift Cards: Electronic		Since original purchase resulted in an expense, no additional action is needed unless there are leftover electronic gift cards. If there are leftover electronic gift cards, the custodian must “purchase” them and write a reimbursement check submitted to Cash Management.