

UNIVERSITY OF HOUSTON
GRADUATE COLLEGE OF SOCIAL WORK

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

11/11

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. 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 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 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.

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

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 all 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 from the check using the Research Project Participation Payment Log. This log contains information regarding when, to whom, and how much currency was issued. The fund custodian conducts monthly reconciliations and submits them to the College Business Administrator for review.

II. PROCESS

A. Request for Advance Payment

At least 7 days prior to an assessment period, the department 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.

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 fund custodian records keeps the copy of the money transmittal and staple it to the voucher.

B. Subject Payments

Prior to disbursement of cash payments to subjects, 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, get 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 maximum data and information, human subjects are identified through a cross-referenced number.

C. Reconciliation and Review

The fund custodian prepares and maintains the cash advances, subject payment disbursements records, the Research Project Participation Payment Log, and other related document preparation, and reconciles the fund expenditures on a monthly basis. The College Business Administrator will review the monthly reconciliation. Records used to reconcile to the PS records include the receipt, the Research Project Participation Payment Log, Journal Entry Forms, Human Subject Cross-Referenced Number Payment Record, and the department's internal tracking system.

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 closure memo must be submitted with a list of all subject payments via the Research Project Participation Payment Log, and if applicable a Journal Entry Form to return any remaining currency. The Journal Entry Form with any remaining currency is returned to General Accounting through SFS. A police escort will walk the fund custodian to SFS to return remaining cash, *if appropriate*.

This cycle will be repeated throughout the duration of the project. Again, because of the nature of subject population, the “voucher assessment period”

may be defined as two week to three-month periods. Check amounts may range from \$100 to \$10,000 per request depending upon assessment opportunities.

II. 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.

Department	Research Project	
Principal Investigator Signature	Printed Name	Date
Fund Custodian Signature	Printed Name	Date
College Business Administrator Signature	Printed Name	Date

III. APPROVED FUND CUSTODIANS PER DEPARTMENT

CFCIR – Patrick Bordnick

CDSPR – James Codd