THE OHIO STATE UNIVERSITY

Department of Psychology

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OSU Department of Psychology
Cash Advance Procedures for Human Subject Payments

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General Information

As a major public institution, The Ohio State University is held to a high level of accountability for its business practices. Numerous constituencies including students, taxpayers, alumni, the State of Ohio, and the federal government have a strong interest in how the University spends its money. Accordingly, every reasonable effort must be made to ensure that funds are used in a responsible and appropriate manner. The University Expenditures Policy 4.11 applies to all transactions and will be followed. The University Guidelines on Payments to Research Subjects applies and will be followed by Principal Investigators, faculty and researchers making payments and individuals receiving payments for their participation as human subjects in University research projects, as well as the University Guidelines on Managing Research Subject Payments.

STEP 1:
Faculty PI cash advance request

- Employee (faculty, lab staff, post-doc, grad student) PI or researcher sends an email request to psych.service@osu.edu for the initial cash advance with the following:

  1. Attachment of the **current approved IRB document**.
  2. Email body using the two paragraph format below.
  3. If the request is sent by lab staff, the study PI must be carbon copied on the email request.
  4. If the request is to be funded by a grant (OSP), attach the completed* OSP Human Subject Petty Cash Fund Information Sheet to the e-mail. *Note: We will get the Chair's signature on form.

  I am requesting $___ in petty cash from my research funds to provide payments for participants in an IRB-approved study which I am conducting in my lab. (IRB Protocol #:__________ Protocol title:___________) Please issue the cash advance to __________. Participants will be paid for completing ___________________________________. Participants will be paid $__ for their participation, and I expect to have approximately ___ subjects participate in this study within the next 60 days.

  Participants will receive their compensation at the end of each session, and my lab staff and I will ensure payment receipts are maintained in a secure and confidential manner in the project records in the lab. My lab staff and I will also ensure that we follow proper cash advance handling procedures and turn in the human subjects payment log to the Psychology Fiscal Office as soon as all funds have been disbursed, by the study protocol IRB expiration date, and/ or once each quarter- whichever comes first.

STEP 2:
Fiscal staff review, approval & cash advance processing

- Fiscal Associate reviews the cash advance request for compliance, requesting additional information- if applicable.
- Fiscal Associate enters a Miscellaneous Payment Request in order to process the cash advance payment to the appropriate individual as requested in the initial email.
- Fiscal Officer reviews and approves the Miscellaneous Payment Request.
- Fiscal Associate notifies requestor of the approval and reminds the employee (faculty, lab staff, post-doc, grad student) PI and/ or researchers of their responsibilities to review and follow the University guidelines on payments to research subjects, including payment eligibility and the steps below as cash advance custodian(s).
- The cash advance funds will be given as a check unless the individual chooses to provide EFT information for a direct deposit.

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- The university employee will withdraw the cash advance funds from their bank account, then the funds must be kept in a locked cabinet, **proper cash advance handling procedures* must be followed, and the PI is ultimately responsible for the safety of these funds.

STEP 3:
Lab payments to human subjects & receipts

- Employee (faculty, lab staff, post-doc, grad student) PI or researcher makes payments to human subjects within the guidelines, study protocol and as outlined in their initial request email.
- Human subjects must sign for the payments they receive. The PI is responsible to ensure participants complete a payment receipt with the subject ID #, amount received, participant name, and participant's signature. The PI can use the "*One-Time Payment to Human Subject Receipt HIPPA*" receipt form for studies with privacy and HIPPA requirements, or use the "*One-Time Payment to Human Subjects Receipts non-HIPPA*" receipt form for studies not requiring privacy. Labs using Amazon Mechanical Turk (mTurk) will need to retain both the mTurk "transaction history" and "full transaction details" receipt documents within their labs.
- The PI is responsible to complete and keep all receipts on file in the lab for cash payments made to human subjects with the cash advance funds. The receipts must be kept on file within the lab in order to uphold subject confidentiality rules, IRB and HIPAA regulations. **The lab will be the point of audit for subject receipts.**

STEP 4:
Payment log to complete and turn in to Psychology Main Office

- The PI is responsible to complete and return the "*Human Subjects Payment Log*" to the Psychology Fiscal Office in 225 Psychology Building or emailing the log to psych.service@osu.edu after cash payments have been made to human subjects with the cash advance funds received. The log must be turned in- *whichever comes first*- as soon as all funds have been disbursed, by the study protocol IRB expiration date, and/ or once each quarter (March 30th, June 30th, September 30th, and December 31st).
- **The PI keeps and maintains all receipts (with participant information and signatures) in a secure and confidential manner in the project records**, and the Psychology Fiscal Office retains the payment log with only subject ID#s and payment amounts to uphold subject confidentiality rules, IRB and HIPAA regulations.
- The onus of making sure that the subject receipts match the information documented within the human subjects payment log rests with the PI and the lab staff who work with the subjects.
- At the end of the study, any unused funds (*if any*) must be returned the Psychology Fiscal Office to be deposited back into the fund where they were originally charged.
- **If funds are unused for 60 days, they must be returned and a new request can be initiated when the study resumes and plans to begin utilizing human subjects again.**

****Proper cash advance handling procedures***

- The cash advance custodian will be the PI or his/her designee. A back up custodian could also be appointed as applicable.
- Access to the cash advance funds should be limited to the custodian and backup custodian.
- The cash advance can only be used for subject payments, absolutely nothing else.
- The custodian cannot receive any payment from the cash advance funds under any circumstances.
- The cash handling duties of the cash advance custodian are:
  a) Maintain and balance the cash advance funds received and distributed.
  b) Physically secure the cash and the payment receipts. Cash should be kept in a secure location away from high traffic areas. The preferred location is a locked safe/ lockbox. If this is not possible, then funds should be kept in a locked drawer that is accessed only by the cash advance custodian or back up custodian.
  c) Assure that cash advance funds are not commingled with other cash advance funds or personal funds.

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d) Make payments to human subjects and maintain receipts as outlined in the University guidelines, study protocol and steps above. All individual payment receipts must be kept in an equally secure location as the cash advance funds.
e) Complete and turn in the "*Human Subjects Payment Log*" to the Psychology Fiscal Office as referenced in the instructions above.
f) Report any unusual activity, change in custodian, or change in IRB# to the Psychology Fiscal Office in 225 Psychology Building.
g) Maintain appropriate documentation pertaining to any transfer of the cash advance funds and/ or balance to the appropriate parties and cash advance custodian(s).

- If a change of custodian is required,
  - The PI must notify the Psychology Fiscal Office in writing referencing the former and new custodian of the cash advance funds.
  - The new custodian must accept responsibility and confirm the amount that they are taking over. This can be done by sending an e-mail to psych.service@osu.edu.
- The duties of the back-up cash advance custodian are to assist in the responsibilities listed above in the event of an emergency or when the primary custodian is on leave.