

Human Subject Participation Payment Procedures

Responsible Administrator: Vice Chancellor for Finance and Chief Financial Officer
 Responsible Office: Controller's Office / Purchasing and Payment Services
 Policy Contact: Senior Director, Purchasing & Payment Services

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1. Procedure Statement

The goal of this document is to outline the process and requirements related to procurement of gift cards and cash for payment to U. S. Citizens, for the purpose of subject participation at Vanderbilt University. This procedure document relates to the [Human Subject Participation Policy](#).

2. Scope

These procedures apply to any member of the university community who initiates, approves, or conducts human research studies that provide payments as compensation for their time and effort as part of a research study.

3. Definitions

ACH – Automated Clearing House – a system used to provide direct electronic payments into an individuals’ banking account. A payment processed as an ACH credit pushes funds into an account next day.

Custodian – the person responsible for guarding the cash advance funds. They are also responsible for collecting all supporting documentation for distributed cash and reconciliation of cash funds.

Foreign National – An individual who is a citizen of any country other than the United States.

Human Subject – Living individual(s) about whom an investigator conducting research obtains data through intervention or interaction with the individual or identifiable private information.

In-kind Item – Payment consisting of something other than money (such as goods or commodities)

Institutional Review Board (IRB) – An administrative body established to protect the rights and welfare of human research subjects recruited to participate in research activities conducted under the auspices of the institution with which it is affiliated.

Principle Investigator (PI) – Individual (including Project Principal Investigators, Co-Principal Investigators, and Co-Investigators) responsible for the design, conduct or reporting of the research project or proposed research project.

Payment – The compensation human subjects receive for their time and effort involved in participating in a study. Payments issued to U.S. Citizen/Permanent Residents less than \$300 can take the form of cash, pre-loaded debit card, gift card, or any in-kind item with monetary value. Payments issued to U.S. Citizen/Permanent Residents greater than \$300 and all payments to Foreign Nationals go through the Non-PO payment process in the form of check, ACH, or wire transfer.

U.S. Citizen/Permanent Resident – A person who is subject to United States tax reporting rules including U.S. citizens, permanent residents and resident aliens satisfying the substantial presence test.

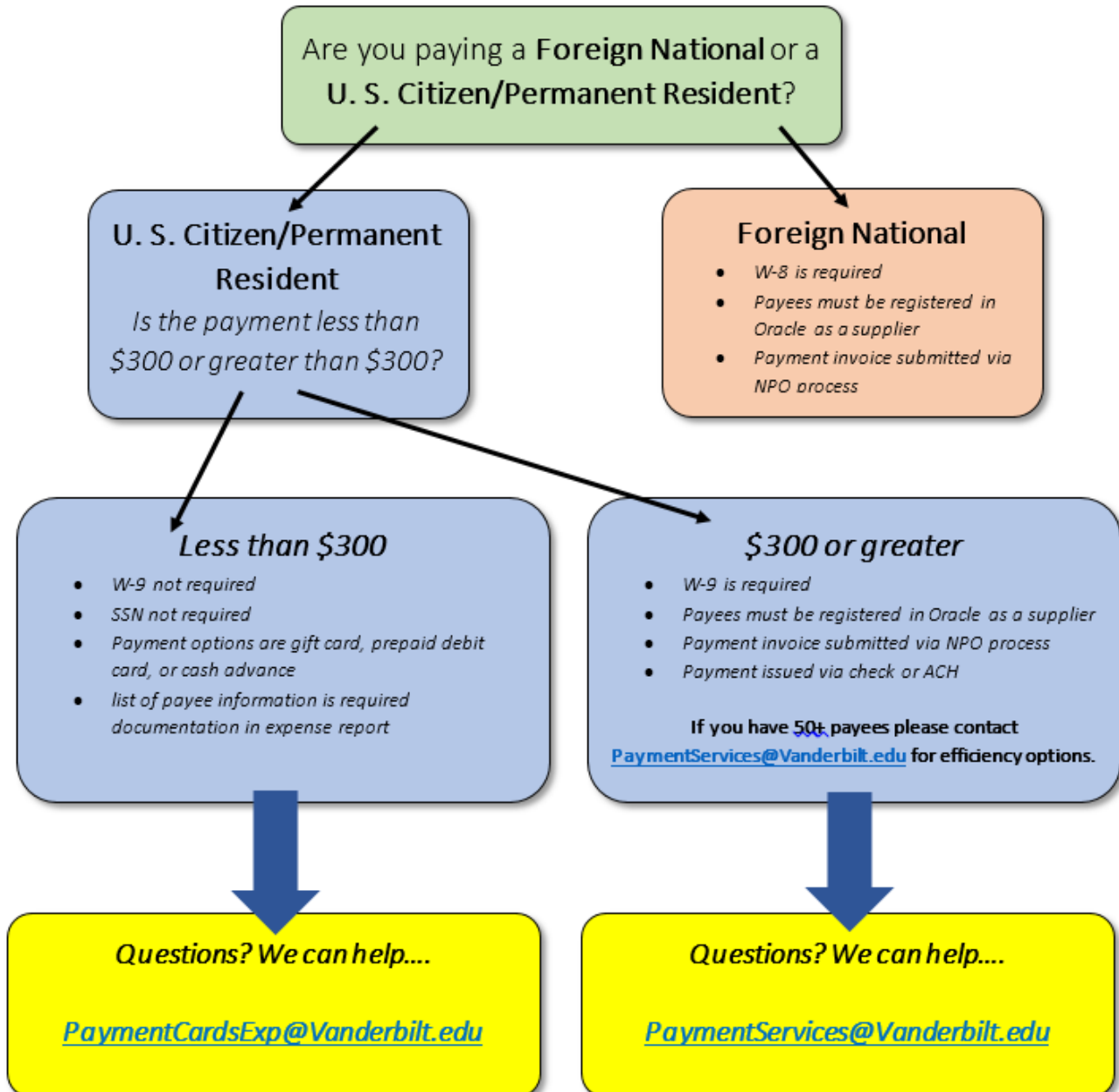
4. Forms – published on the [Finance Procedures & Forms website](#)

Cash Advance & Gift Card Request form

Cash Advance & Gift Card Tax Tracking spreadsheet

5. Decision Tree

If you have any questions about the payment option that best fits the needs of your study, please email the Payment Cards & Expense Reporting team at PaymentCardsExp@Vanderbilt.edu.



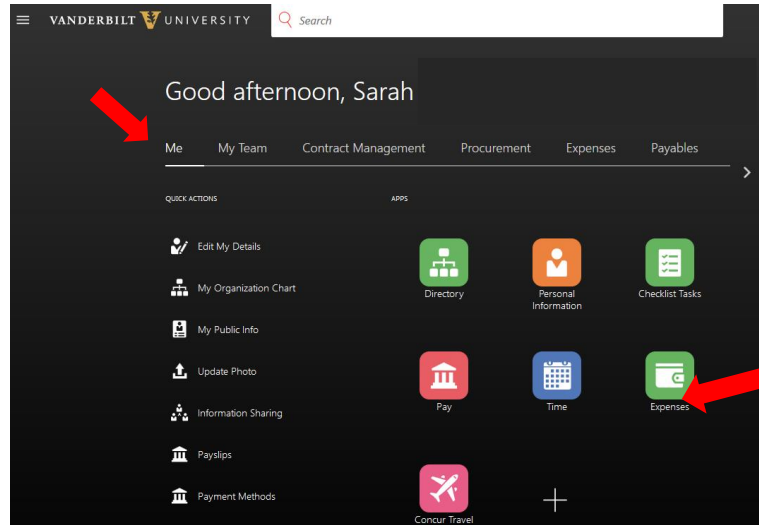
6. Cash Advances

Prior to requesting a cash advance please read the [Human Subject Participation Policy](#).

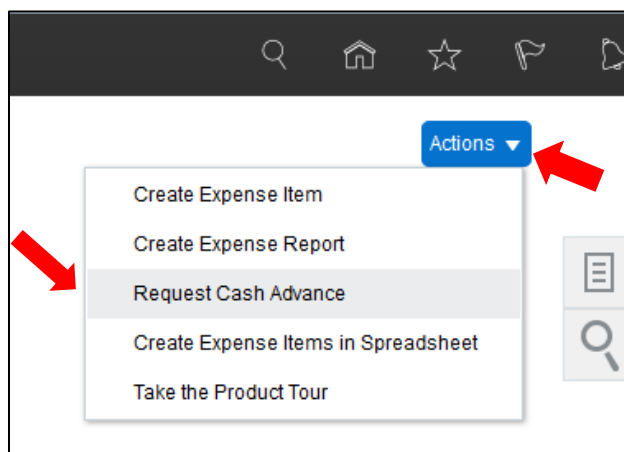
Complete the **Cash Advance & Gift Card Request form**. All fields and approvals are required prior to submitting your request.

The custodian will use the Oracle Cash Advance option in Oracle to request the advance.

- A. Log into Oracle using Vanderbilt's single-sign on process.
- B. Click on **Me** then **Expenses**.

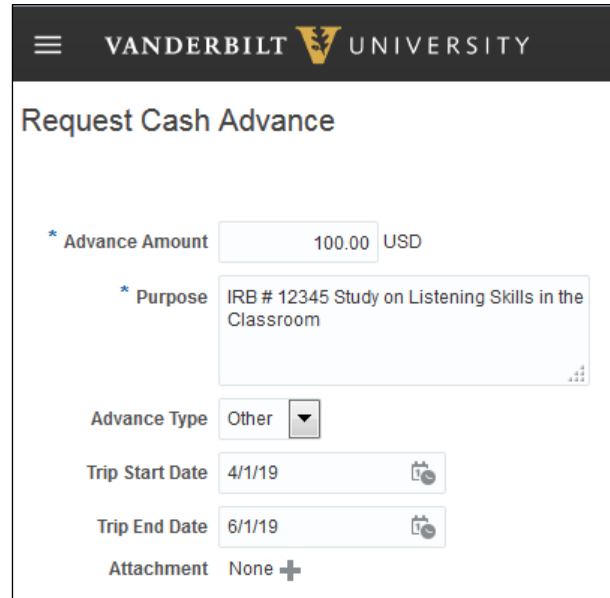


- C. Once in the expense module click on the **Actions** drop down list in the top right corner of your screen and select **Request Cash Advance**



- D. Once on the Request Cash Advance screen the custodian will complete all the fields.

- i. Determine the amount to request based on the start and end dates, the total amount needed for the study and the reconciliation timeline chosen.
- ii. The purpose should include the IRB # and name of the study.
- iii. Advance type will be Other.
- iv. Trip start date will be today's date and the end date will be the date the study ends.
- v. Attach the approved cash advance request form and a copy of the IRB approval letter as support.
- vi. Review the request for accuracy and completeness and submit the request for approval.



The screenshot shows the 'Request Cash Advance' form on the Vanderbilt University website. The form has a dark header with the university logo and name. Below the header, the title 'Request Cash Advance' is displayed. The form contains several input fields:

- * Advance Amount:** A text box containing '100.00' followed by 'USD'.
- * Purpose:** A text box containing 'IRB # 12345 Study on Listening Skills in the Classroom'.
- Advance Type:** A dropdown menu with 'Other' selected.
- Trip Start Date:** A date picker showing '4/1/19'.
- Trip End Date:** A date picker showing '6/1/19'.
- Attachment:** A field with the value 'None' and a plus sign icon.

- E. The Line Manager reviews and approves the request in Oracle.
- F. The request moves to the Finance Office for a final review, approval by the university controller, and final processing. The auditor sends the request and supporting documentation to the controller via email and the auditor then attaches the approval response to the request within Oracle.

The cash advance routes to the custodian's personal bank account via ACH.

The custodian is responsible for ensuring the security of the cash at all times.

The custodian records all distributed payments in the **Tax Tracking spreadsheet**. The custodian creates a reconciling expense report in Oracle.

- **Expense Type:** Subject Participation
- **Supporting Documentation:** Tax Tracking spreadsheet (Excel format)

The custodian submits the expense report as quickly as possible to keep the amount owed to VU as low as possible. This will also allow additional cash advances requests to be processed.

7. Prepaid Debit/Gift Cards

Prepaid Debit/Gift Cards can be purchased using a Vanderbilt issued One Card.

Prior to purchasing prepaid debit/gift cards please read the [Human Subject Participation Policy](#).

Complete the **Cash Advance & Gift Card Request form**. All fields and approvals are required prior to submitting your request.

The cardholder emails the approved form to the Payment Cards & Expense team (PaymentCardsExp@Vanderbilt.edu) along with a copy of the IRB approval letter.

The Payment Cards & Expense team reviews and approves the request and a reply sent to the

cardholder within 24 hours.

The cardholder proceeds with the purchase.

The custodian is responsible for ensuring the security of the cards at all times.

The custodian records all distributed payments in the **Tax Tracking spreadsheet**.

The custodian creates a reconciling expense report in Oracle.

- **Expense Type:** Subject Participation
- **Supporting Documentation:** Tax Tracking spreadsheet (Excel format)

The custodian submits the expense report within the predetermined reconciliation deadline.

8. Non-PO Payment Requirements

To issue payment through Oracle the payee must first be registered as a supplier in Oracle.

Prior to requesting a supplier be added into Oracle for a Non-PO payment please read the [Human Subject Participation Policy](#).

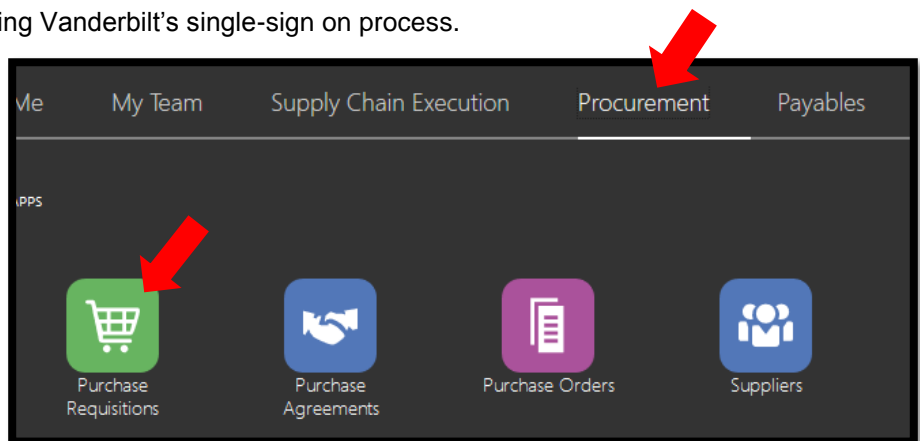
All subject participation payments for amounts \$300 or more are paid through this process.

All subject participation payments to Foreign Nationals (regardless of payment amount) are paid through this process.

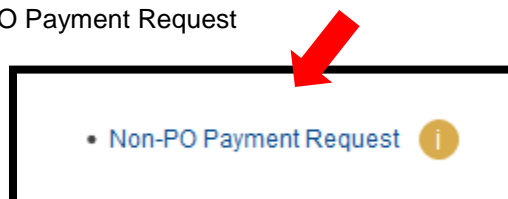
To complete a Non-PO request follow the guide below:

- A. If the subject participant payment is $\$ \geq 300$ or for an international individual proceed with the completion of an NPO request by following the steps below.
- B. Log into Oracle using Vanderbilt's single-sign on process.

- C. Click on Procurement then Purchase Requisitions



- D. Click on Non-PO Payment Request



E. Enter a description of the purpose of the NPO request.



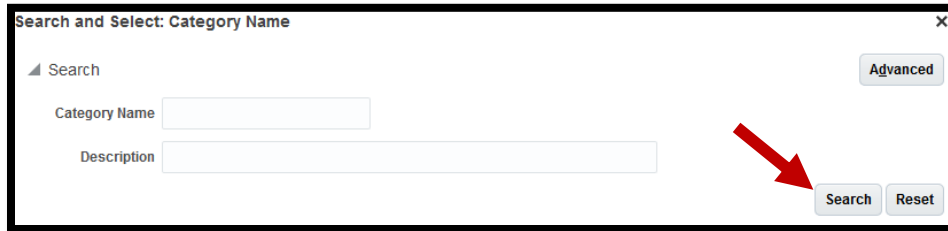
* Item Description Subject participation payment for XXXXX study >\$300 dollars.

F. Click on the Magnify glass under Category name



* Category Name 

G. Click on Search to get a list of all available categories.



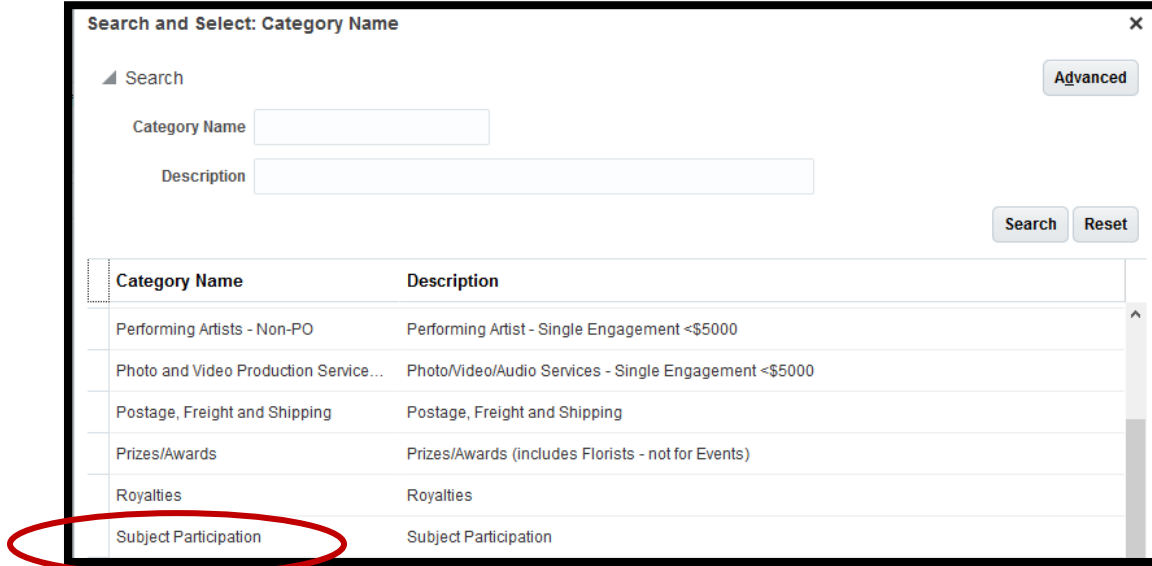
Search and Select: Category Name

Search

Category Name

Description

H. Click on the category Subject Participation and click OK



Search and Select: Category Name

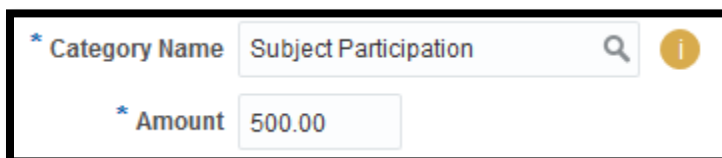
Search

Category Name

Description

Category Name	Description
Performing Artists - Non-PO	Performing Artist - Single Engagement <\$5000
Photo and Video Production Service...	Photo/Video/Audio Services - Single Engagement <\$5000
Postage, Freight and Shipping	Postage, Freight and Shipping
Prizes/Awards	Prizes/Awards (includes Florists - not for Events)
Royalties	Royalties
Subject Participation	Subject Participation

I. Enter the total amount of the payment.



* Category Name Subject Participation

* Amount 500.00

- J. Start entering the supplier name you are attempting to pay then choose that supplier

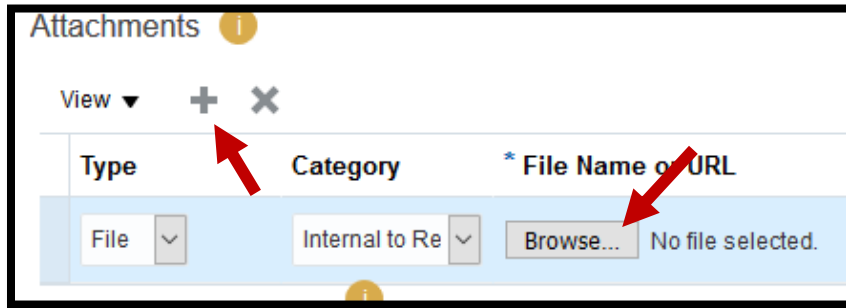
- K. If the payee is an international individual, make sure you select Yes, otherwise leave it as No. Yes routes the request to the International Tax Office for further review.

- L. For supplier site, make sure that you choose the correct address that the payment is being mailed. To verify the address click the drop down and then click search...

- M. Clear out the name in Supplier Site and Click Search

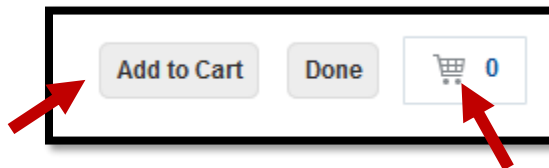
- N. Click the appropriate site then click OK. The site name will show on the main page.
- O. Under attachments please attach the following documentation: Subject Participation Payment Form including Participant Name/address, SSN, Amount, Study Title/ Proof of Participation (Note: for additional resources review the [Non-Purchase Order Payment Request Policy](#))

P. To attach, click the plus sign, then click the browse button. Choose the file you wish to attach.

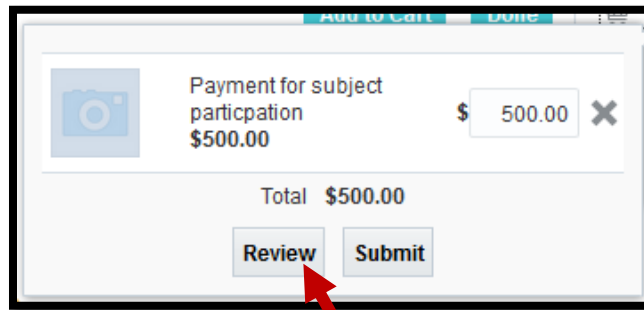


Q. Any additional information you may have can be provided in Additional Information section.

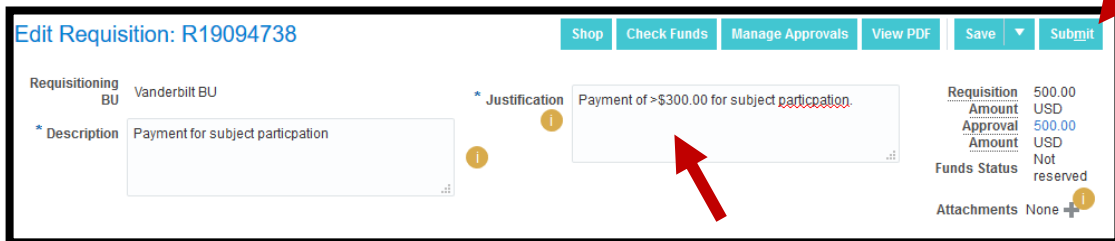
R. Once this is completed, click Add to Cart, then click on the cart to review.



S. Click on the review button.



T. Input a Justification and review. Once reviewed, click submit to create the NPO request.



Once approved by the FUM, an invoice is created overnight and payment is made based on the payment method associated with the supplier site.