

Procedure for Payments of Human Subjects

University funds for payment to human subjects in research can be issued in advance of the actual expenditure(s). Advance payments are required when subjects in research are paid in small amounts throughout the duration of an experiment or research project. The advance payment should be limited to the amount that is deemed appropriate in view of the character and expected duration of the experiment or project.

PROCEDURES:

The cash advance will be in the form of a check issued by Procurement and Vendor Services.

1. Employee receiving the cash advance needs to ensure they are an established supplier within Procurement and Vendor Services.
2. Email P2P Payables@boisestate.edu with your name and employee ID # and address.
3. Enter a payment requisition in OFC. Instructions for “Submitting Invoice Payments” found here:
https://docs.google.com/document/d/1FIndo77mst8H8KPtioErwNHmEt_z0RzwmDc_sQQ-s/edit#heading=h.gjdgxs
4. Attach the appropriate documentation to the payment requisition including:
 - a. Cash Payment Advance (Attachment C- required)
 - b. A page from contract/grant proposal, if applicable, explaining the purpose of the cash disbursement to the human subject or the budget page from the award document that has a specific line item for human subjects.
 - c. Note Special Handling, check to be picked up at P&D.
5. Cash Log (see Attachment A) that will be used to keep account of the funds dispersed.
6. Please note when money is removed from the safe or lockbox, two individuals must be present and both must sign the cash log.
7. Once research and cash disbursements are complete, return “Certification of Payment to Human Subjects” (see Attachment B) to Procurement and Vendor Services at M/S 1248.
8. Any cash not disbursed must be returned to the University by way of department deposit.
[Instructions for making Departmental Deposits can be found here](#)

Cash Log

Segment String _____
(Fund / Department/ Cost Center)

Subject name or # (If applicable)	Date	Beginning Balance \$	Amount In or (Out) \$	Ending Balance \$	Signatures (2) required

**CERTIFICATION OF PAYMENT
TO
HUMAN SUBJECTS**

Department/Unit _____

This is to certify that I made cash payments to [number] _____ human subjects;

Cumulative total \$ _____, during the time frame (dates) _____

Location: _____

General subject matter: _____

Amount of Cash Advanced: \$ _____

Amount dispersed to participants: \$ _____

Amount Due/returned to University: \$ _____

Please include/attach the completed Cash log with departmental deposit and/or this certification.

Check the applicable statement(s):

____ A listing is attached of all persons who received payment for services.

____ All payments were in accordance with local standards or customs for the type of demands placed on such individuals. The success of the research effort was dependent upon the individuals remaining anonymous.

____ Copy of department deposit attached, if there were excess funds.

Principal Investigator

Date

Boise State University

Cash Payment Advance

I understand that I am responsible for Check # _____, in the amount of \$_____ which I have now received from Procurement and Vendor Services. I will be processing cash payments of (amount)\$_____ to individuals who perform in experiments/research as defined in the grant/research project. Because names of participants must be kept confidential, I understand that I am responsible to maintain records of all payments and I agree to provide this information for audit review if requested. In addition, I agree to submit to Procurement and Vendor Services a cash log record that provides complete detail of when the cash is distributed to survey participants. I also agree to return to Procurement and Vendor Services any cash that is not disbursed. If not, I hereby authorize Procurement and Vendor Services to make a payroll deduction for the amount of this advance or the balance of any remaining funds that are not reconciled.

I attest the IRB approval has been completed. IRB #: _____

I agree to the cash handling procedures as follows:

- ✓ Ensure that the cash will be safeguarded (usually in a safe or lockbox)
- ✓ Funds will be accounted for by logging cash in and out using the Cash Log
- ✓ Limiting who will be handling the cash to those involved with the project

In the instance of lost or stolen money, I also do hereby agree that the following local segment string be charged for the money.

Segment String
(Fund / Dept / Cost Center)

Signature

Date

Procurement and Vendor Services Signature

Date