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SOP Number           ADM-002-02  
SOP Name             Management of Study Funds for Research Participant Remuneration SOP  
Effective Date        01/MAR/2012

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## 1.0 SCOPE

1.1 “Study funds” refers to any debit card, cash, gift certificate, merchandise, or other transferable compensation provided to the research participants for participation in a research study.

## 2.0 PURPOSE

2.1 A uniform and consistent process will be adhered to when requesting, distributing, tracking, and storing research study funds to ensure consistent and proper documented stewardship in the management of research study funds.

## 3.0 DEFINITIONS

3.1 None

## 4.0 PROCEDURES

4.1 Any subject compensation is considered taxable by IRS rules and regulations.

4.1.1 The preferred method of payment is by debit card via the Greenphire ClinCard System.

4.1.1.1 The accounting department will be responsible for tracking, reporting the amount of taxable income and issuing a 1099.

4.1.1.2 The department is responsible for having the participant sign a W9 and forwarding the original to Accounts Payable.

4.1.2 Direct reimbursement of actual expenses supported by receipts may not be considered taxable income.

4.1.2.1 Reimbursement terms should be clearly outlined in the informed consent and approved by the sponsor. Reimbursement may not be paid from designated subject compensation.

4.1.3 If alternative method(s) of subject compensation are chosen (other than by debit card), the department is responsible for tracking and reporting the amount of taxable income (in excess of \$600.00 annually) to the accounting department so that a 1099 can be issued.

4.2 Requesting and obtaining **debit cards**:

4.2.1 All research studies must designate an authorized person(s) to approve (sign off) on all debit card requests.

4.2.2 All requests must be copied to the Clinical Division Administrator or designee.

4.2.3 The study coordinator and/or authorized person must complete a debit card request form using the study account number.

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#### 4.3 Requesting and obtaining **checks**:

- 4.3.1 All research studies must designate an authorized person(s) to approve (sign off) on all check requests for distribution.
- 4.3.2 All requests must be copied to the Clinical Division Administrator or designee.
- 4.3.3 The authorized person must complete a check request form using the study account number.
- 4.3.4 The study coordinator or designee must enter the total amount of check requests received on the Study Fund Tracking form.
- 4.3.5 Checks will be mailed directly to the study participants unless otherwise specified. Requests for checks to be sent to the department or held for pickup from accounts payable are acceptable but must be clearly noted on the check request.

#### 4.4 Requesting and obtaining **cash**:

- 4.4.1 All research studies must designate an authorized person(s) to approve (sign off) on all requests and receive cash for distribution.
- 4.4.2 All requests must be copied to the Clinical Division Administrator or designee.
- 4.4.3 The authorized person must complete a funding request form (petty cash form) which includes the study account number.
- 4.4.4 Upon receipt of the cash, the study coordinator or designee must enter the total amount received on the Study Fund Tracking form.

#### 4.5 Requesting and obtaining **gift certificates**:

- 4.5.1 All research studies must designate an authorized person(s) to approve (sign off) on all requests and receive gift certificates for distribution.
- 4.5.2 The preferred method of requesting a gift certificate is submission of a check request payable to the company issuing the gift certificate.
- 4.5.3 The authorized person must complete and submit a check request form according to pre-established check request processes.
- 4.5.4 Alternate methods of obtaining gift certificates are to:
  - 4.5.4.1 Purchase the gift certificate using a personal or corporate credit card and requesting reimbursement.
  - 4.5.4.2 Requesting petty cash in the amount needed to purchase the gift certificates according to the pre-established petty cash request process.

4.5.5 Upon purchase and receipt of the gift certificates, the study coordinator must enter the total amount (in cash value) received on the Study Fund Tracking form.

4.6 Requesting and obtaining **merchandise**:

4.6.1 All research studies must designate an authorized person(s) to approve (sign off) on all requests and receive merchandise for distribution. This does not apply to gifts provided by sponsors.

4.6.2 The preferred method of requesting merchandise as a study fund is submission of a check request payable to the company from which the merchandise will be purchased.

4.6.3 The authorized person must complete and submit a check request form according to the pre-established check request approval process.

4.6.4 Upon receipt of the merchandise, the study coordinator must enter the total amount in cash value received on the Study Fund Tracking form.

4.7 Safe keeping of study funds:

4.7.1 Study funds must be secured in a safe or similar containment. The container/safe should be constructed of heavy gauge steel and fitted with a heavy duty lock.

4.7.2 The Study Fund Receipt forms and Study Fund Tracking form must be stored in a locked file cabinet or other secured area, separate from the study funds. An electronic, password protected site is acceptable.

4.8 Study fund distribution:

4.8.1 Distribution of study funds must be assigned to specific research person(s) by the Principal Investigator, Clinical Division Administrator, or Clinical Research Manager.

4.8.2 The study coordinator or designee must have the participant complete a W9 and provide a social security number or alternate ID. If one of these forms of identification is not available, the participant may not receive subject compensation or reimbursement and should not be enrolled in the study.

4.8.3 Debit card payments will be tracked via the Greenphire ClinCard System.

4.8.4 Upon distribution of study funds, the designated research person will complete the Study Fund Receipt form and obtain the signature of the person (or parent/ guardian) receiving the study funds. If the study includes a substantial number of participants, the Study Fund Receipt Log may be used as an alternative to the Study Fund Receipt. If the Greenphire debit card is used, the participant must also complete the section regarding email and text messaging options.

4.8.5 The study coordinator must enter the amount of the study fund distribution and the calculated study fund balance on the Study Fund Tracking form. The balance on the

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form and the actual study fund amount remaining in storage must reconcile. Any discrepancies must be immediately reported to the Clinical Division Administrator.

- 4.8.6 A separate Study Fund Tracking form must be completed for each different type of study fund offered, regardless if the funds are allocated to the same study. A new Study Fund Tracking form must be initiated every time new funds are obtained.
- 4.8.7 At the completion of the study or upon requesting additional funds, remaining funds from the previous request must be deposited back into the original account from which it was drawn. The study coordinator is responsible for attaching a copy of the deposit slip to the Study Fund Tracking Log. Funds should never be transferred to another study.
- 4.8.8 If the remaining study funds are non-cash in nature (gift certificates or merchandise), the accounting department should be contacted to determine appropriate disposition.

## 5.0 LIST OF ATTACHED FORMS

- 5.1 ADM-002-02 A1 Study Fund Receipt
- 5.2 ADM-002-02 A2 Study Fund Receipt Log
- 5.3 ADM-002-02 A3 Study Fund Tracking

## 6.0 REFERENCES

- 6.1 ADM-003-01 Greenphire ClinCard System SOP

## 7.0 APPROVAL

Signature on file  
\_\_\_\_\_  
VP of UC HEALTH RESEARCH OR DESIGNEE

14/FEB/2012  
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DATE