

How to Pay Human Subjects Participants Using Cash with Funds from Graduate Student Research Grants

1. The Institutional Review Board (IRB) must first approve your IRB application which includes information regarding the cash amount per participant.
2. If an individual cash payment to a human subjects participant is greater than \$25, please contact Kimberly Bradley to discuss if you may use the following procedure or if you will need to use the standard university policy for payment authorizations.
3. The Project Director (PD) should complete a Payment Authorization requesting a check issued in the name of the PD. (The PD is the student's advisor. Checks will not be issued to students.) Include your HS number on the Payment Authorization. (ex: HS06-000) Please see the example Payment Authorization see purchasing website for instructions. The commodity code is 817020. After the Payment Authorization form is completed, it should be sent to Shanda Hopper (shanda.hopper@wku.edu) in the Graduate School. After approval, it will be forwarded to Accounts Payable.
4. The PD should contact Paul Mooney (WKU Compliance Manager, Office of Sponsored Programs) and request that he notify Doug Neiman of the following:
 - a. The PD's IRB Application has been approved, including the HS number.
 - b. The application included distribution of cash to participants.
 - c. The dollar amount approved for each participant.
5. The PD will be contacted to pick up the check once it is prepared.
6. Accounts Payable will keep the Payment Authorization in a pending file until a listing of recipient signatures and amounts is turned in.
7. Each PD is allowed to have a maximum of 2 advances outstanding. If more than 2 advances are needed, please contact Kimberly Bradley to request additional advances.
8. The PD should keep a written record that includes the signature of each participant that receives cash and the amount of the cash. If an original signature can't be obtained, note who the cash was given to, the amount of the cash and the reason why an original signature couldn't be obtained. SSN's are not required.
9. Once all of the cash has been distributed or it is the end of the fiscal year,† the PD should submit to Accounts Payable (Doug Neiman) the information on who received the cash (8). This information should be marked as "Confidential." A copy of all the submitted information should be maintained in the PD IRB files.
10. Unused cash at any point can and should be returned with the information on who received cash (8). Accounts Payable would be responsible for the transmittal back into the original account charged.

†For purposes of annual audit, Accounts Payable needs all advances reconciled at 6/30 of each year. That is, all backup documentation (8) for all outstanding advances needs to be turned in to Accounts Payable at 6/30 of any given year. This will require planning so that only cash that is expected to be distributed by June 30 should be requested during the year. It may necessitate a subsequent request soon after July 1, but account payable needs all advances to be cleared out and properly recorded at June 30 of each year so that accounts payable does not have to record them as inventory.

Accounts Payable needs for PDs to be very careful in planning for year end. PDs need to make every effort not to have remaining cash in stock. If in doubt, Accounts Payable recommends not obtaining the advance until after year end.

Payment Authorization - Western Kentucky University				
INSTRUCTIONS				
<ul style="list-style-type: none">• Only one payee per document.• Form W9 must be attached for payment to individuals and companies for 1099 reportable payments.• Approved Contractor Status Form needed for Service for Individuals.• Retain Departmental copy, send the other 2 copies to Accounts Payable for payment. (Minimum 48 hrs prior to when check is needed.)• If the system generated citizenship value is N or NR, refer the completed and approved payment authorization request form to the Tax Compliance Accountant - David Lewis.				
Payee WKU ID Number: Project Director's 800 number		* Mailing address will default when "Validate Form" is clicked. If changes are needed, check the box next to "Make changes to payee address."		
SSN/TIN: <div></div>				
Payee Name: Project Director's Name	<div><div><input checked="" type="radio"/> Index</div><div><input type="radio"/> Fund</div><div>indx #</div></div>	<div><div><input checked="" type="radio"/> Commodity Code</div><div><input type="radio"/> Account Code</div></div> <div>817020-Participate Support - Stipends</div>	Amt: \$ amount spent	
Street Address: Project Director's Street Address1	<div><div><input checked="" type="radio"/> Index</div><div><input type="radio"/> Fund</div></div> <div></div>	<div><div><input checked="" type="radio"/> Commodity Code</div><div><input type="radio"/> Account Code</div></div> <div></div>	Amt: \$	
Street Address, Line 2: Project Director's Street Address2	<div><div><input checked="" type="radio"/> Index</div><div><input type="radio"/> Fund</div></div> <div></div>	<div><div><input checked="" type="radio"/> Commodity Code</div><div><input type="radio"/> Account Code</div></div> <div></div>	Amt: \$	
City, State, and Zip: Project Director's City, State, and Zip	<div><div><input checked="" type="radio"/> Index</div><div><input type="radio"/> Fund</div></div> <div></div>	<div><div><input checked="" type="radio"/> Commodity Code</div><div><input type="radio"/> Account Code</div></div> <div></div>	Amt: \$	
<div><input checked="" type="checkbox"/> Make changes to the payee name.</div> <div><input checked="" type="checkbox"/> Make changes to the payee address.</div>	<div><div><input checked="" type="radio"/> Index</div><div><input type="radio"/> Fund</div></div> <div></div>	<div><div><input checked="" type="radio"/> Commodity Code</div><div><input type="radio"/> Account Code</div></div> <div></div>	Amt: \$	
Total: \$				
Description - Date - Invoice No Credit Memo	Quantity	Unit	Unit Price	Total
Payment of Research Participants with cash	Quant purch	Each	\$ price for each	\$
in the amount of \$__ each			\$	\$
			\$	\$
For HS__-__ (use your HS number)			\$	\$
Project Direct for HS__-__ (use your HS number)			\$	\$
is _____ (enter Project Director's name)			\$	\$
			\$	\$
			\$	\$
			\$	\$
Total Amount:				\$
Less Discount:				\$
<div>Reset Form</div> <div>Validate Form</div> Net Amount:				\$
CERTIFICATION and AUTHORIZATION FOR PAYMENT				
I hereby certify that the materials and/or services detailed in this document and attachment thereto have been received and inspected, that the quantities or services received were as stated herein and that the condition was satisfactory except as otherwise noted above.				
Recommended for Payment by _____ Phone _____ Date _____				
Approved by _____ Date _____				
Prepared by (WKUID): <div></div>	Name:	Department:	Date:	

Payment Authorization - Western Kentucky University				16	
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Payee WKU ID Number: <div>1</div>		<div>* Mailing address will default when "Validate Form" is clicked.</div> <div>If changes are needed, check the box next to "Make changes to payee address."</div>			
SSN/TIN: <div>2</div>					
Payee Name:	<div><div><div><div><input checked="" type="radio"/> Index</div><div><input type="radio"/> Fund</div></div><div>5</div></div></div> <div><div><div><input checked="" type="radio"/> Commodity Code</div><div><input type="radio"/> Account Code</div></div><div>6</div></div>				

Amt:
\$ 7

Box 1 (Payee WKU ID Number) Enter 800# (Payee Name and Address will auto populate when the Validate Button at the Bottom of the Form is selected). This should be the PI or Faculty Sponsor's ID number. It cannot be a student.

Box 2 (SSN/TIN) If there is not an existing 800# for the payee in Banner, enter Social Security Number of Tax Payer ID - make sure the attach a W9 to the PA

Box 3 (Make Changes to the Payee Name) Check when using a SSN or TIN or when a payee has a name change

Box 4 (Make Changes to the Payee Address) Check when using a SSN or TIN or when there is a new address for an existing payee

Box 5 (Index/Fund) Select the radio button beside either Index or Fund, whichever the payment is to be charged against, type in the Index or Fund number

Box 6 (Commodity Code/Account Code) Select the radio button beside either Commodity Code or Account Code - in most case this should be a commodity code and if a commodity code exist or the expense, please use the drop down box to select the correct Commodity Code.

Box 7 (Amount) Type in the payment amount

Box 8 (Description-Date-Invoice #-Credit Memo) Type in a description of the expense, the invoice number and the date of the expense

Box 9 (Quantity) Enter the amount ordered

Box 10 (Unit) Use the drop down box to select the unit type

Box 11 (Unit Price) Type in Unit Price

Box 12 (Total) This will populate when the Validate Form is clicked

Box 13 (Total at top of Form) This will populate when the Validate Form is clicked and should always match what is in Box 14

Box 14 (Total at bottom of Form) This will populate when the Validate Form is clicked and should always match what is in Box 13

Box 15 (Prepared by WKU ID) Enter your 800 number. Your name, department, and date will populate when the Validate Form Button is clicked

Box 16 (PA#) This populates when the Validate Form Button is clicked

Box 17 (Less Discount) Enter any discounts in this box

Box 18 (Net Amount) This will populate when the Validate Form Button is clicked

Check to see if there are any "Please Correct The Following" messages at the top of the Form. If there are none, print out three copies of the Form, retain one for your departmental copy and submit two copies to Shanda Hopper (shanda.hopper@wku.edu) the Graduate School Office. Be sure to submit the corresponding back up documentation and the appropriate signatures. One of the signatures must be the department head or person responsible for the Index or Fund listed.

Use the Reset Form button located at the bottom of the form to start on a new PA. It is very important that you do this so a new PA # will be assigned.