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

1. The Institutional Review Board (IRB) must first approve your IRB application which includes information regarding the gift card amount per participant.
2. The Project Director (PD) should complete a Payment Authorization requesting a check issued in the name of the business from which you wish to purchase the gift cards for Human Subjects Research Participants. (The PD is the student's advisor. Checks will not be issued to students.) 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. No gift cards should be purchased with a Procurement Card.
   a. Checks should be requested and issued in the name of the store. On the face of the payment authorization itself, accounts payable needs the name of the employee who will be responsible for providing backup documentation (custodian of the cards) so that accounts payable has a primary contact for each advance.
   b. Include your HS number on the Payment Authorization. (ex: HS06-000)
3. 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 (HS06-000)
   b. The application included distribution of gift cards to participants.
   c. The dollar amount of each gift card approved for each participant for this application
4. The PD will be contacted to pick up the check once it is prepared.
5. Accounts Payable will keep the Payment Authorization in a pending file until a listing of recipient signatures (#8), the dollar amount of the gift card given to each recipient (#8), and the gift card(s) purchase receipt(s) (#7) is turned into accounts payable (#9).
6. 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.
7. The PD should retain the receipt from the purchase of the gift cards.
8. The PD should keep a written record that includes the signature of each participant that receives a gift card and the amount of the gift card. If an original signature can't be obtained, note who the card was given to, the amount of the gift and the reason why an original signature couldn't be obtained. SSN's are not required.
9. Once all gift cards have been distributed or it is the end of the fiscal year,† the PD should submit to Accounts Payable (Doug Neiman) the receipt (7) and the information on who received the gift cards (8). This information should be marked as "Confidential." A copy of all the submitted information should be maintained in the PD IRB files.

†For purposes of annual audit, Accounts Payable needs all advances reconciled at 6/30 of each year. That is, all backup documentation (7) and (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 cards that are 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 gift cards in stock. If in doubt, Accounts Payable recommends not purchasing them until after year end.

INSTRUCTIONS

- 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:		* Mailing address will default when "Validate Form" is clicked.
Project Director's 800 number		**If changes are needed, check the box next to "Make changes to payee address."**
SSN/TIN:		

Payee Name:	○ Index ○ Fund	⦿ Commodity Code ○ Account Code	Amt:
Store from which gift cards will be bought	indx #	817020-Participate Support - Stipends ▾	$ amount spent

Street Address:	⦿ Index ○ Fund	⦿ Commodity Code ○ Account Code	Amt:
Store Street Address1		▾	$

Street Address, Line 2:	⦿ Index ○ Fund	⦿ Commodity Code ○ Account Code	Amt:
Store Street Address2		▾	$

City, State, and Zip:	⦿ Index ○ Fund	⦿ Commodity Code ○ Account Code	Amt:
Store City, State, and Zip		▾	$

☑ Make changes to the payee name. ☑ Make changes to the payee address.	⦿ Index ○ Fund	⦿ Commodity Code ○ Account Code	Amt:
		▾	$

Total: $

Description - Date - Invoice No Credit Memo	Quantity	Unit	Unit Price	Total
Payment of Research Participants with gift cards	Quant purch	Each ▾	$ price for each	$
in the amount of $__ for each gift card		▾	$	$
from ____ (enter Store Name)		▾	$	$
For HS__-___ (use your HS number)		▾	$	$
Project Direct for HS__-___ (use your HS number)		▾	$	$
is _____ (enter Project Director's name)		▾	$	$
		▾	$	$
		▾	$	$
		▾	$	$
			Total Amount:	$
			Less Discount:	$
Reset Form	Validate Form		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):	Name:	Department:	Date:

Payment Authorization - Western Kentucky University

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Payee WKU ID Number:
1

SSN/TIN:
2

* Mailing address will default when "Validate Form" is clicked.
If changes are needed, check the box next to "Make changes to payee address."

Payee Name:

- ● Index
- ○ Fund
5

● Commodity Code   ○ Account Code
6
Amt: $ 7

Street Address:

- ● Index
- ○ Fund

● Commodity Code   ○ Account Code
Amt: $

Street Address, Line 2:

- ● Index
- ○ Fund

● Commodity Code   ○ Account Code
Amt: $

City, State, and Zip:

- ● Index
- ○ Fund

● Commodity Code   ○ Account Code
Amt: $

☐ Make changes to the payee name.
☐ Make changes to the payee address.
3, 4

- ● Index
- ○ Fund

● Commodity Code   ○ Account Code
Amt: $

Total: $ 13

Description - Date - Invoice No Credit Memo	Quantity	Unit	Unit Price	Total
8	9	10	$ 11	$ 12
			$	$
			$	$
			$	$
			$	$
			$	$
			$	$
			$	$
			$	$

Total Amount: $ 14

Less Discount: $ 17

Reset Form   Validate Form   Net Amount: $ 18

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Person who prepared form

Recommended for Payment by   Phone   Date

Department Head

Approved by   Date

Prepared by (WKUID):   Name: Department: Date:
15

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) in 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.