

**University of San Diego
Institutional Review Board
Research Subject Payment Guidelines – Anonymous Payments**

In the event a Researcher conducts a research study with human subjects, and is requesting anonymous payments be made to the study participants, the following procedures apply:

Cash Payments Distributed by Researcher (short term studies)

To facilitate studies where participants are paid in cash Researcher can request an advance of funds by completing a Petty Cash Voucher so that they may distribute payment directly to participant. The voucher can be found using the following link:

https://www.sandiego.edu/finance/documents/petty_cash_voucher.xlsx

NOTE: Advances in excess of \$100 must be approved by the Controller’s Office.

The business purpose on the voucher must clearly indicate that the funds are to be used to make anonymous payments to research participants.

Upon receipt of the funds, the Researcher (or Researcher designee) is responsible for:

- Safeguarding petty cash (see below)
- Monitoring the payments
- Maintaining a reconciliation of petty cash received vs. petty cash disbursed
- Maintaining required documentation in the event of an Internal Revenue Service (IRS) or sponsored program audit (recipient data, including payment acknowledgment signed by participant, and W-9 if applicable*)
- Returning any excess petty cash not disbursed

Once the funds have been dispersed the Researcher must submit supporting documentation to the Cashier’s office to clear the petty cash advance. This support should include a list showing the research subject reference (i.e. number, pseudonym, or other I.D), date of payment and the amount paid. The list should also include the following certification:

- “I certify that the research subject payments referenced on the attached list were payments made for the participation in (study name) and that each received the amount indicated”.
- Signature of Researcher
- Signature of witness to payments

Cash Payments Distributed by Researcher (long term studies)

For ongoing research studies a Researcher may request a petty cash fund, to be replenished on an ongoing basis, for an extended period of time. For more details please contact the Controller’s Office.

Gift Cards

Complete and submit the [gift card form](#). Go to “Quicklinks” in the learning center of Unimarket and select the gift card form located there (see below).



For human subjects, put “anonymous” under first and last name and email address. They can add “human subjects” and grant # if applicable for business purpose. Bulk order cards can be requested on a single form e.g., 25 cards @ \$25 each.

Researcher is responsible for:

- Safeguarding gift card stock (see below)
- Maintaining a reconciliation of gift cards purchased vs. gift cards on hand
- Maintaining supporting documentation (recipient data, including payment acknowledgment signed by participant, and W-9 if applicable*)

In addition to the procedures above the Researcher is also responsible for:

- Ensuring adherence to Internal Revenue Service (IRS) reporting requirements*
- Adhering to USD record retention policy

*In the rare instance the amount paid to a participant during the calendar year is \$600** or more, participant anonymity cannot be maintained as the university is required to report such payment to the IRS by way of 1099 reporting. It is the responsibility of the Researcher to track all participant payments, ensure that all necessary W-9 data is collected, and to notify Accounts Payable should any participants reach the reporting threshold during a calendar year.

** Amount effective as of the date of these guidelines. Please contact accounting@sandiego.edu for changes to threshold.

Safeguarding of Cash and Cash Equivalents

Proper cash handling procedures emphasizing internal controls and segregation of duties are necessary to prevent mishandling of funds and to safeguard against loss. The departments will

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outline responsibilities and provide department procedures. The Researcher is expected to follow department procedures when stewarding cash for the university. Cash and cash equivalents must be secured and safeguarded. The following guidelines are recommended to ensure security:

- Assign an individual custodial responsibility. Define and document responsibilities
- Restrict access to cash and cash equivalents to as few individuals as possible and maintain balances in a locked and secured location
- Limit access to space where cash balances are maintained
- Collect and maintain documentation as funds are paid to subjects
- Verify the balance of the funds at least once per month. Investigate and address discrepancies in a timely manner.
- Limit or minimize the amount of cash and cash equivalents on hand to only those funds needed to conduct upcoming or ongoing research
- Maintain funds separately for each study
- Return any remaining/excess funds to the Cashier's Office in a timely manner for deposit when the study has been completed