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HUMAN SUBJECT PAYMENTS Best Practices

Background and Purpose

Boston University often conducts research projects that involve the use of individuals (“Human Subjects”). Payments to Human Subjects can be paid in the form of a check, petty cash, or a gift card, depending on the circumstance of the study and the dollar amount involved.

The University must fulfill all of its legal and ethical obligations with respect to the payment of monetary remuneration to Human Subjects.

Abbreviations

Abbreviations	Meaning
AP	Accounts Payable
AVP	Assistant/Associate Vice President
DA	Department Administrator
IRB	Institutional Review Board
SP – Post	Sponsored Programs Post Award
PI	Principal Investigator
SA	School Administrator
SAP	BU Financial System

Roles and Responsibilities

Person	Role and Responsibility
DA/SA	Responsible for the disbursement, tracking, and reconciliation of payments
AP	Responsible for processing disbursements from DA/SA
Sourcing	Process Terrier Marketplace Gift Card requests
SP-Post RA	Work with the department on questions that may arise from record retention rules of the Sponsor to grant expenditure related matters
PI	Propose type of payment mechanism to be used and then work with the Institutional Review Board (IRB) to obtain permission before beginning the study

Process Flow

- Determine payment mechanism that will be used for study.
- Obtain approved protocol from Institutional Review Board (IRB).
- Based on payment mechanism, create petty cash account, process disbursement, or order gift cards.
 - Best practice is to ensure a separation of duties: the individual who is the owner of the Petty Cash account should not be in charge of disbursing cash to payees; the individual who orders the gift cards should not be in charge of disbursing or reconciling them.
- Set up a Human Subjects payment tracking log. At a minimum the log must include:
 - BU Grant Number / Sponsor / Sponsor Award Number
 - Principal Investigator Name
 - Date of study participation and remuneration
 - Type of intervention, participation, interview, etc. with Human Subject for which remuneration is received (completion of survey, MRI, etc.)
 - Type of disbursement (check, cash, gift card)

- List check number and/or gift card number if available
- Amount of disbursement
- Researcher disbursing payment
- Human Subject's name (non-confidential studies) or identification number (confidential studies)
- IRB (HIC/HSC) protocol number
- Disburse cash, gift cards, or submit paperwork to AP to process checks as needed.
- Petty Cash must be reconciled on a monthly basis with the Cashier's Office; prior to submission, you should reconcile your disbursement log with the owner of the petty cash account to ensure that all cash and payments are accounted for.
- Gift Cards should be reconciled on a monthly basis against the disbursement log and in conjunction with the individual who originally ordered the gift cards to ensure that all cards are accounted for.
- Any discrepancies in the reconciliation should be addressed immediately; if there is any thought of fraud or foul play, please reach out immediately to AVP, Internal Audit, or Sponsored Programs Post Award.
- Logs must be available for audit purposes, either by BU's external auditors during the annual compliance audit or for sponsor audits / desk reviews that can happen upon request or at the end of the study.
- At the end of the study, all logs must be complete and kept based on the retention policy of each sponsor. Additional information on BU's retention policy can be found [here](#).
- If at the end of a study there are extra Gift Cards that were purchased, the total must be credited back to the grant. It is perfectly acceptable for gift cards to be used on a different study, even if that study is in a different department. However, a cost transfer must be done, relieving the grant where the gift cards won't be used and charging the new grant where they will be used.

Reference Documents

[Policy](#)

[After the Fact Review](#)

[Record Retention Policy](#)

[Human Subjects Payment Tracking Log](#)

[Gift Card Recon Tracking](#)