NORTHERN KENTUCKY UNIVERSITY

COMPTROLLER'S OFFICE
PROCEDURE TO PAY RESEARCH PARTICIPANT BY CASH

1. The participant research compensation must have been a part of the original grant application and included in the grant award budget.
2. Before the start of the research project for which the human research subject participant compensation will be paid, the Principal Investigator (PI) must work with the Compliance Coordinator in the Office of Research, Grants and Contracts to obtain Institutional Review Board (IRB) approval.
3. IRB will review the IRB research application and approve/deny as needed.
4. If the application is approved by IRB, an email will be sent to the PI and Barb Smith (Director of Research Foundation Accounting and Grant Administration) of the approval. The approval email will include the following:
    a. That the PI's IRB Application has been approved
    b. That the application included distribution of cash to research subject participants
    c. The dollar amount approved for each participant for this application
5. A vendor form will need to be completed for the PI. This will be a special vendor number set up by Procurement for use only for human research cash advances.
6. The PI (or designee) will complete a Parked Vendor Invoice (PVI) in SAP (t-code FV60) to request a cash advance. The vendor will be the PI. The PI will need to approve the PVI in SAP. Once the PVI is approved by the Comptroller's office and Accounts Payable, a check will be issued in the name of the PI. Keep in mind that checks are written on Tuesday and Friday each week.
7. The PI will be contacted by Accounts Payable to pick up the check once it is prepared.
8. The PI can cash the check at the US Bank branch on campus or any off campus bank for the cash denominations needed.
9. An IRS formW-9 must be completed by each participant. This document should not be copied by the PI, the original will be maintained in the Comptroller's Office.
10. As cash is distributed, the PI should keep a written record on the "Signature Sheet for Research Subject or Survey Participant Compensation" form that includes the signature of each research participant, the date the cash is received and the amount of cash received.
11. All unused cash at the end of the approved project/survey, the end of NKU fiscal year or the end of the grant award period should be returned to the Bursar office with a completed Cash Receipt form. The Bursar will initial as received and keep the white & yellow copy; the PI should receive the pink a copy.
12. The PI will need to submit to the Comptroller's office, the pink copy of the Cash Receipt form, all W-9 forms and the final completed/signed Signature Sheet for Research Subject or Survey Participant Compensation form. This information should be marked as "Confidential." The amount of the funds returned to the Bursar Office and the amount of funds disbursed per the "Signature Sheet for Research Subject or Survey Participant Compensation" form should equal the amount of the original advance received by the PI. If it does not, the PI is responsible for submitting additional funds to the Bursar office so the amounts agree to the original advance. This submitted information will be maintained in the grant folder in the Comptrollers office.
13. The Comptroller's office will use the "Signature Sheet for Research Subject or Survey Participant Compensation Form" to record the research subject participant compensation payments in SAP to the appropriate grant.

    5/5/2017