

**Sheri Ozard**

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**From:** Research Accounting Services  
<RESEARCH\_ACCOUNTING\_SERVICES@LISTSERV.TEMPLE.EDU> on behalf of Joseph P. Ryan <josp327@TEMPLE.EDU>  
**Sent:** Monday, July 07, 2014 6:00 PM  
**To:** RESEARCH\_ACCOUNTING\_SERVICES@LISTSERV.TEMPLE.EDU  
**Subject:** Research Accounting Services Memorandum - Participant Support Payment Requirements

Research Accounting Services



### **Research Accounting Services**

**To:** Temple Research Community  
**From:** Frank Annunziato, Associate Vice President and Controller  
**Date:** July 7, 2014  
**Subject:** Participant Stipend Payment Requirements

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In response to Internal Revenue reporting requirements, Temple University has implemented a new payment mechanism to quickly and efficiently purchase gift cards for payments to our research participants. Effective October 1, 2014, gift cards will be the University's approved form of stipend payment for participants of research studies that are receiving per visit stipends of less than \$100. Individual stipends for more than \$100 should be handled using the Accounts Payable Online Payment Form in TUmarketplace. The use of petty cash accounts tied to externally sponsored research will be phased out during the transition period. Below you will find guidelines surrounding the use and ordering of gift cards, IRB, WIRB and contractual requirements as well as necessary actions required to close down petty cash funds tied to grants.

#### **Gift Card Guidelines**

- 1) All gift cards must be purchased through the NGC catalog in TUmarketplace.
- 2) Reimbursements via a travel expense report will no longer be permitted.

3) Gift cards should be ordered in small quantities based on anticipated needs. It only takes 3 business days for NGC to process a gift card order and e-gift cards will be offered in the next few weeks as another option.

Gift cards are non-refundable and unlike petty cash, gift cards are immediately charged to your grant's FOAPAL and billed accordingly.

4) Individual stipends for more than \$100 should be handled using the Accounts Payable Online Payment Form in TUmarketplace.

5) At the time of close-out of your award, you will be required to reconcile all gift card purchases. If any gift cards have not been utilized, a JET will be required to reimburse the award and transfer the gift cards to another open award.

If another open award does not exist, any unused cards will need to be sent to Research Accounting Services and they will process an entry to reimburse the award.

### **IRB, WIRB and Contractual Requirements**

1) If your protocol and consent indicated that subjects will be paid, but did not indicate the method of payment, you do not need to modify your protocol and consent form to reflect the change in the payment method.

2) Any new awards or clinical trials that are in the process of being negotiated and include participant payments should reference that payments will be made in the form of a gift card.

3) For awards ending **on or after** October 1, 2014, you will need to review the contract terms and conditions and if necessary,

submit a contract approval request form to University Counsel asking for a contract amendment that stipulates that payments to participants (less than \$100 only) will be made in the form of a gift cards.

4) For awards ending **on or after** October 1, 2014, if your protocol or consent indicated that subjects will be paid for stipends less than \$100 by cash or check,

you must modify your protocol and consent form to reflect the change in the payment method. If you need to modify your protocol and consent form, please submit a modification request to Temple IRB or WIRB, as appropriate.

### **Petty Cash Guidelines**

1) Petty cash accounts tied to a grant or clinical trial FOAPAL **must be closed on or before October 1, 2014** for awards that end **on or after** October 1, 2014.

Requests for new petty cash accounts tied to a grant or clinical trial FOAPAL sent to Accounts Payable or request for petty cash replenishments sent to the Bursar's Office will not be approved after this date.

2) For awards, that are ending **before** October 1, 2014, the only action required is reconcile and return your petty cash fund to the Bursar's Office.

If you have any questions concerning this change, please contact Patricia J. Russo, Associate Controller, at 215-926-2060 or via email at [russop@temple.edu](mailto:russop@temple.edu).