



---

## **Procedure on Cash Incentive Payments to Human Research Subjects**

---

**NOTE:** Cash Incentive Payments must be authorized by the Institutional Review Board for the Protection of Human Subjects prior to executing payment.

### **Cash Incentive Payments to Human Subject's Participating in Research Programs**

**For project-cumulative payments to individuals less than \$600 (\$599 or less) the following procedures shall apply:**

- a. Request a cash advance for the amount expected for distribution. The request should state the purpose and include the following:
  1. The IRB Protocol Number
  2. The number of Participants to whom cash payments are anticipated
  3. The dollar value of the cash payments

Use a direct pay voucher (MSU form A-06 or APDP) made payable to the primary investigator. Use account code 171702 (Deferred charges) and submit it to the Office of Procurement & Contracts for processing. Upon approval, a check will be issued to the primary investigator.

- b. The payee shall be personally responsible for the cash advance and resolution of disbursements.
- c. The primary investigator or designee shall maintain a receipting system that will be maintained confidential by the primary investigator for a period of 3 years after termination of the restricted fund from which the payments were made or 3 years from the end of the fiscal year in which the payments were made from a non-restricted fund.
- d. Upon completion of distribution of the necessary cash payments, but not later than 60 days from the initial cash advance, the primary investigator, through the cognizant department head or unit director shall submit to Accounts Payable a resolution of the cash advance accompanied by a journal voucher form to charge out the expense side to their departmental budget and to credit the deferred charge account. The resolution shall take the form outlined in Appendix 1 to this procedure statement.

**For project-cumulative payments to individuals equal to or greater than \$600 the following procedures shall apply:**

For non-MSU employees, these payments may be procured using the MSU A-06 (on-line departments/units may use APDP), and, as necessary, the MSU form A-08. However, it is imperative that Social Security Number, Address and full name of the participant be disclosed in order to ensure appropriate reporting to the Internal Revenue Service.

MSU employees should not receive participant payments.

**APPENDIX 1**

[Click Here for MS Word Version of the Following Form](#)

**Resolution of Cash Advance  
Human Subject Participant Payments**

Fund/ORG/Prog #: \_\_\_\_\_

IRB Protocol #: \_\_\_\_\_

Primary Investigator's Name and SSN: \_\_\_\_\_

Amount of Advance: \_\_\_\_\_

Amount Distributed: \_\_\_\_\_

Amount Returned: \_\_\_\_\_

Certification: We, the undersigned, have reviewed the receipt log illustrating to whom cash incentive payments were made and certify, under penalty of law, that all of the cash distributed was in fact distributed to bona fide participants of the research project for which the above referenced IRB Protocol Number represents. We have, in our possession, in a secure location, the receipts containing the Names and Signatures of the participants to whom the cash payments were made and further certify that those receipts reconcile to the amount distributed above. The aforementioned receipts shall remain confidential only to the primary investigator and other approved co-investigators and shall only be made available to the MSU Department of Internal Audit or to external auditors that may be authorized by the MSU Department of Internal Audit.

Certified,

\_\_\_\_\_

Primary Investigator/Date

\_\_\_\_\_

Department Head, Dean, or Director/Date

For information about this page, contact [webmaster@spa.msstate.edu](mailto:webmaster@spa.msstate.edu)  
**URL:** [http://www.msstate.edu/dept/spa/policies/irb\\_cash\\_rec.html](http://www.msstate.edu/dept/spa/policies/irb_cash_rec.html).  
[SPA Main Page](#)

[Mississippi State University is an equal opportunity institution.](#)

