Controller's Office – Accounts Payable Procedure RESEARCH PARTICIPANT CARDS – REQUESTS AND SETTLEMENTS

Payment Type: Load funds on Prepaid Debit Cards for Research Participation (maximum load $100 per card; incentives >$100 must be paid via check/ach)

For accounting purposes, the loading of funds on prepaid debit cards is treated as a prepaid expense. A dedicated general ledger account code, 19010 Participant Card Prepay, has been created to record and track these special payments to human subject research participants. Preloaded cards are requested by the administrator of the research program or study. The administrator must be a USC employee. This procedure discusses how to request cards and settle the prepaid expense.

I. **Request for Cards**
Each administrator requesting research participant cards must submit a Research Participant Card Request Form. A separate form is required for each research program/study/unique chartfield combination. The form must include an explanation of the intended use of the cards and Institutional Review Board (IRB) approval must be attached to the request. The completed form including all approval signatures and attachments should be scanned and emailed to the dedicated mailbox: cards@mailbox.sc.edu . Lead time of three days is necessary to process the request in the Controller's Office. Administrator will be contacted when cards are available for pickup. There is no fee to the department for the card request. Unused cards may not be returned to the Controller's Office. Take this into consideration when ordering cards.

II. **Safekeeping of Cards**
The administrator will sign an acknowledgment of receipt when he/she takes possession of the preloaded cards from the Controller's Office. The cards must be kept in a safe that is secure at all times with limited access until time of distribution to the participants. The administrator is responsible for accounting for all cards distributed via the settlement procedures in section III below.

III. **Settling the Participant Card Prepaid Expense**
The administrator will submit documentation to clear the prepaid expense at the end of the research program or at the end of ninety days, whichever is sooner. If the program is not complete after ninety days, documentation should still be submitted to partially clear the expense every ninety days until termination of the

program. Every effort should be made to clear the prepaid expense as much as possible at fiscal year-end. The administrator must be able to account for the total dollar value amount of prepaid cards requested for the program and validate that the payments were distributed to actual study participants. The Controller's Office must be notified if there are cards remaining once a study is complete. Unused cards may not be returned to the Controller's Office.

The documentation for settlement should be submitted to the same dedicated mailbox: cards@mailbox.sc.edu . The Controller's Office reserves the right to request additional information as needed in order to settle the prepaid expense.

When the documentation is accepted, the Controller's Office will transfer the expensed amount to general ledger account code 54535, Human Subject Incentives, from the prepaid account via journal voucher.

Documentation should resemble what has been submitted historically to clear cash advances used to purchase gift cards for such programs in the past. All documentation should include the date distributed, amount of the participant card distributed, receipt acknowledgement of participant, and signature of administrator. Documentation includes but is not limited to the following:

- List/log of Gift Card Recipients (if protected group, participant ID, not name)
- Proxy card numbers of cards distributed with signatures, initials, or mark of participant (card listing will be given to administrator at time of card pickup)
- Copies of individual receipts from receipt book (the original of which is given to the participant)
- Research Participant Card Payment Forms.

Personal identifiable information should not be submitted to the Controller's Office in order to settle the prepaid expense. This includes personal health information, social security numbers, and copies of consent forms. All such documentation should be retained in the department including the name of the study if of a sensitive nature.

IV. **Other**
- The department/administrator is responsible for obtaining W-9s from participants (except for those in protected groups) where total payment in any form including cards is expected to exceed $600 per calendar year. The W-9s with total calendar year payment amounts are to be submitted to the Controller's Office no later than January 15th of the following calendar year of payment for 1099 preparation.

- The use of USC employee participants is highly discouraged. The total amount of any participant payments including cards received by a USC employee with corresponding USC ID must be submitted to the Controller's Office by December 10th of the calendar year of payment. The amount will be added to the employee participant's W-2 for the year.

- Please submit all questions to cards@mailbox.sc.edu .