

# AGNR Checklist for Research Participant Payments

***Before completing this checklist, please review the AGNR Administrative Procedure, "Guidelines for Research Participants Payment."***

All Items listed below must be completed and signed in order for the Dean's Office Cash Management Team to proceed with authorizing your Research Incentive Payments. Packages missing required documentation will be returned to the department without review.

<b><i>Required Documentation:</i></b>	[Signed] MoU for Research Participant Payments
	Approved IRB Consent Forms
	IRB Approval Memo
	Project Budget and Justification
	COEUS Printout Showing Approved Period of Performance

NOTE: The project Budget and Justification are required for sponsored research; if the Justification does not outline research participant support needs, include the page(s) from the awarded proposal outlining the human subjects research.

**Study Control Information:**

Principal Investigator	
Fund Custodian	
Study Name	
IRB Protocol Number	
Dept KFS Account	
AGNR Dept Business Contact	

**Description of RPP Distribution (if not detailed in the Budget Justification):**

# Memorandum of Understanding for Research Participant Payments

This memorandum of understanding is for the purpose of disbursing cash to the authorized fund custodian listed below to provide payments to research study participants. An individual departmental controls/certification sheet must be completed for each cash draw and remain on file with the Dean's office.

*Is this an initial MoU or amendment?*                      Initial                      Amendment  


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*Working fund (check) or Bursar's Office (cash)?*                      Working Fund                      Bursar

Department			
Principal Investigator			
Study Name			

IRB Protocol Number			
IRB Start Date		KFS Account Number*	
IRB Expiration Date		Fund/Acct Exp Date	

*\* If sponsored research, provide a copy of grant/contract pages outlining human subject compensation needs*

	This Action	Total Project
Budget for Participant Payments		
Max Amount per Cash Draw		
Estimated Number of Participants		
Estimated Payment Amount per Participant*		

*\*For payments greater than \$100 per participant, personal information including name, SSN, and address must be collected for IRS tax reporting on non-confidential studies.*

## **PI Certification**

By signing below, I acknowledge that I am requesting the university to disburse funds for the purpose of providing payments to research study participants, and the information provided here is consistent with my research program and the approved IRB indicated above. I understand it is my responsibility as the director of this research project to maintain accurate and complete records of all payments to individuals participating in this study. Individual receipts will be kept on file in the department in accordance with the University of Maryland Record Retention Policy for Financial Records. I further acknowledge that it is my responsibility to provide a full accounting of all cash draw amounts to the Dean's Office, including return/reimbursement of any unused funds. Failure to provide adequate accounting may be considered research misconduct and could result in penalties up to and including criminal charges.

\_\_\_\_\_ By initialing here, I authorize \_\_\_\_\_ to act as Custodian of the funds requested above. I acknowledge that this person is an employee or student of the university, and may initiate cash draws, receive cash for disbursement to participants, and manage the cash reconciliation and accounting on my behalf.

## **Custodian Certification**

By signing below, I certify my understanding that the funds entrusted to me will be used for the sole purpose of the research study listed above, and all unused funds will be returned promptly to the office that disbursed the funds (Bursar's office or Working Fund) at the conclusion of the study. I understand that failure to return funds or substantiate expenses may meet the IRS conditions to be reported as income on W-2 form for university employees, or added to my student account as a debt to the university.

Principal Investigator	Date	Funds Custodian	Date

## **Approvals**

College Approval	Date	Comptroller's Office	Date

## **Guidelines for Research Participant Support Payments**

The Memorandum of Understanding for Research Participant Support Payments is to be used when individuals will be compensated via cash or cash equivalents to participate in University-supported research. The type of compensation made to a research participant is determined by the Principal Investigator, the terms of the funding source if sponsored research, and the Institutional Review Board (IRB) as applicable. IRB review is required for all research studies involving payments to research participants.

### **How to fill out the MOU**

A completed and signed MOU is required for all studies where cash or cash equivalents will be used as an incentive or compensation for individuals participating in research.

- *Select initial application or amendment.*
- *Indicate if for a check from Working Fund or cash from Bursar's Office.*

### **Definitions:**

**Principal Investigator:** Researcher primarily responsible for conducting the research for which funds are being requested.

**Study Name:** the name of the individual study being conducted; this does not need to match the grant/contract title, but should be similar to the title of the IRB protocol.

**IRB Protocol Number:** this number is generated by the IRB when they review a research protocol OR when they make a human subject determination; it is required in order for the MOU to be processed and will be used to track the approved MOU.

**IRB Start/Expiration Dates:** self-explanatory. No research can be conducted outside of the dates on the IRB protocol approval. Research participants cannot be compensated for research conducted outside of these periods.

**KFS Account Number:** funding account that will ultimately be responsible for paying the expense of the cash used. In some cases, a department or college may have a holding account for research participation support payments, but this number should always be the departmental or sponsored account that will be charged for the research expense.

**Fund/Acct Expiration Date:** the end date of the KFS account. For contract/grant accounts, this should be the date of obligated funding, not the anticipated end date of the award (i.e., for an NIH R01 award that is incrementally funded, this should match the budget end date, not the five year total award end date).

**Budget for Participant Payments:** the amount budgeted for participant payments in the active contract/grant year OR approved IRB year, whichever ends sooner. Additional incremental funding requested in amendments should be identified in the column entitled "this action".

**Maximum Amount per Cash Draw:** the maximum amount requested for a single cash draw. This amount should be limited to no more than a 60 day need.

**Estimated Number of Participants:** the number of participants anticipated during the active contract/grant year OR approved IRB year, whichever ends sooner.

**Estimated Payment Amount per Participant:** the approximate amount each participant will receive during the active contract/grant year OR approved IRB year, whichever ends sooner. For payments greater than \$100 per participant per calendar year on non-confidential studies, personal information including name, SSN, and address must be collected for IRS tax reporting.

**Fund Custodian:** this is the individual who may act on behalf of the PI to initiate cash draws, receive cash disbursements, and manage the accounting and reconciliation. In some cases, the PI may act as the Fund Custodian.

Amendments to the MOU should be filed when the IRB protocol or funding dates are changed and/or when the total amount budgeted exceeds the amount noted in the original MOU. Changes to the budget, max cash draw, number or value of participants should be identified the column entitled "this action".