



FLORIDA
INTERNATIONAL
UNIVERSITY

Office of the Controller

Cash Requests

**Participant Payment Fund (PPF)
Requests**

**Standard Operating Procedures
(SOP)**

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Procedure Statement

This Standard Operating Procedure (SOP) is intended to provide guidance and direction to the University community as it relates to the lifecycle of a participant payment fund. The fund is used to facilitate making payments in the form of cash or gift cards to individuals participating in research studies that are approved by the Institutional Review Board (IRB) and conducted at Florida International University. The custodian of the participant payment fund must comply with the applicable Federal regulations and University research guidelines.

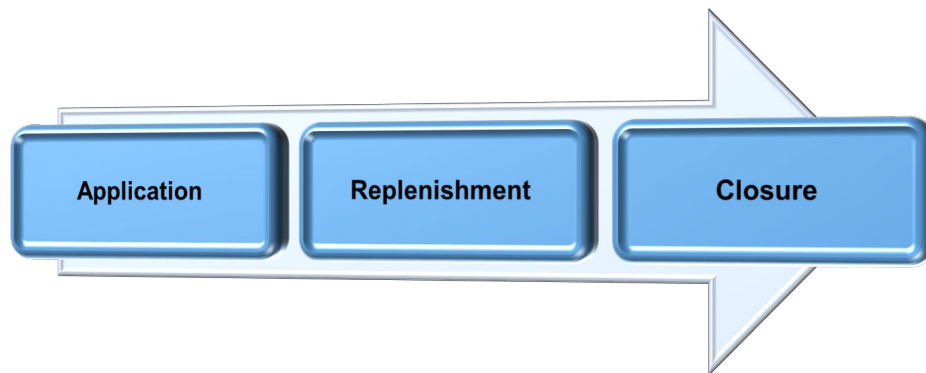
Purpose and Scope

The establishment of a Participant Payment Fund is to provide cash and/or gift cards to a custodian for the sole purpose of making payments to individuals participating in a research study. Compensation to human subject participants who are not FIU employees, exceptions may apply, and who are U.S. citizens or permanent U.S. residents may be made from a Participant Payment Fund. The fund is not to be used for cashing checks or making purchases.

A Participant Payment Fund is in no way intended to be a means for circumventing the University's policies, regulations, or required controls and approvals. Funds are subject to review by the Office of the Controller, Internal Audit, Office of Research and Economic Development, Office of Research and Integrity and Sponsor review per terms of the agreement.

Participant Payment Fund Lifecycle

The diagram below demonstrates the general forms the custodian will submit during the lifecycle of a participant payment fund. The electronic forms (eForms) have replaced paper-based forms with the purpose of streamlining the process for the lifecycle of your participant payment fund. The eForms are available in a centralized location in PeopleSoft Financials where you can view the status of your request(s), make updates as needed, along with allowing for a timelier review and approval of each request.



Roles and Responsibilities

Below are all the individuals and departments involved in this effort to ensure we comply with the University policies and procedures and federal guidelines regarding research studies:

Custodian – responsibilities include:

- The custodian of the fund is the person responsible for the care of the fund, accounting for/safeguarding the cash, and securing proper documentation of the use of the funds. The custodian may be a full-time employee or graduate assistant. All money should be kept secure at all times. If a unique circumstance exists regarding securing the funds, the custodian should contact the Office of the Controller immediately. The custodian will maintain records to document that the money went to legitimate participants. This documentation will be available for inspection for Audit purposes. To change custodians of the Cash Fund, complete and submit Transfer of Custodianship (TOC) electronic Form.
- Will provide a picture ID to the Cashier for identity verification and acknowledge receipt of the participant payment cash fund on the Advance for Research Subject Form.

Principal Investigator (PI) – responsibilities include:

- Principal Investigators are required to acknowledge the following during the application process. PI must possess skills adequate to their proposed research. Only Faculty Members are permitted to serve as a Principal Investigator on a student's research project. Submit fully detailed research plans, Ensure that no human subject be enlisted without prior informed consent, take all necessary safeguards to minimize risks and to protect the interests of vulnerable populations, Maintain the confidentiality of human subject data, promptly report, in writing and verbally to IRB Chairperson, IRB Coordinator, ORI Director, or VP of Research, any injuries or other unanticipated problems. Assure the adequate training of their personnel including Human Subjects Training and Adverse Event procedures, Adhere to high ethical standards, and Read, sign, and comply with the Affirmation of Compliance on the applicable IRB Application Form.
- If the custodian of the study is no longer assigned due to reassignment of duties or for unforeseen circumstances such as a sudden departure from the University, the PI will assume responsibility of the participant payment fund until a new custodian is identified.

Project Manager – responsibilities include:

- For sponsored projects, the project manager will review the participant payment fund application to ensure it aligns with the respective project.

Office of Research Integrity (ORI) – responsibilities include:

- For sponsored and non-sponsored projects, ORI will review the attached IRB letter and the IRB number, IRB End Date, estimated number of participants for the study, and the amount to be paid to each participant noted in the application to ensure it aligns with the approved protocol prior to approving.

Office of Research and Economic Development (ORED)/ Post Award – responsibilities include:

- For sponsored projects, ORED reviews the study end date, budget for Participant Payments and Project period is correct along with confirming the IRB Protocol is approved for payments of subjects within the application.

Budget/Finance Manager – responsibilities include:

- For non-sponsored projects, Budget Manager reviews the study end date, budget for Participant Payments and Project period is correct along with confirming the IRB Protocol is approved for payments of subjects within the application.

Human Resources– responsibilities include:

- Verify the employee has the necessary background check and approve the form noting the Custodian is cleared to handle the participant payment fund.
- HR liaison to verify employee (custodian) is completing the separation of clearance form correctly and coordinating with parties to ensure return of funds if applicable

Accounts Payable – responsibilities include:

- Review PPF replenishment and closure requests in accordance with the established workflow.
- Vouchers and Journal Vouchers are system generated based on the information listed on the form.

Disbursements– responsibilities include:

- Once the paycycle has run, print the check
- Access the application and include the check number, check date, and approve once the check is picked up by the courier.

Procurement– responsibilities include:

- Coordinate with custodian which gift cards will be purchased and review and purchase e-gift card and/or physical gift cards as noted in the requisition.
- Coordinate with the custodian to pick up the physical gift cards
- Approve request once the physical gift cards have been picked up or the digital gift cards have been sent to the custodian.

Student Financials (Cashier's Office) – responsibilities include:

- For participant payment fund establishments, verify custodian provides a picture ID to the Cashier for identity verification and acknowledge receipt of the fund.
- Review PPF replenishment and closure requests in accordance with the established workflow.

Participant Payment Fund Admin Team – responsibilities include:

- Monitor the lifecycle of each participant payment fund
- Provide guidance and training if needed on the eForms
- Update internal records accordingly
- Assist with troubleshooting technical issues related to the requests

Participant Payment Fund eForms

The Participant Payment eforms were developed to facilitate the validation of custodian requirements and confirm data accuracy, streamline the tracking of each request, and improve the overall approval process via an electronic workflow. The workflow will include several approval groups such as Human Resources (HR), Office of Research and Integrity (ORI), Office of Research and Economic Development (ORED) – Post Award, Accounts Payable (AP), Student Financials (Cashiers), the initiating department, and any other department deemed appropriate.

Each approval workgroup has the option to approve, send back, or deny the request. If the request is sent back for revisions or denied, the user within the work group is required to enter a comment providing the custodian with the reason for the action. All actions will be conveyed to the custodian via email noting the most recent status of their request throughout the entire workflow process. The following electronic forms were developed to enhance the overall Participant Payment Fund request process:

- **Participant Payment Application** – requesting a participant payment fund. The fund will be used to compensate individuals which participate in the research study.
- **Participant Payment Replenishment** – requesting to replenish the fund as all or most of the fund has been depleted due to compensating the participants.
- **Transfer of Custodianship**– request to reassign existing participant payment fund to another FIU employee. The cash or gift cards along with any logs which are pending to be replenished is transferred to the new custodian upon final approval.
- **Participant Payment Closure** – requesting to close the existing participant payment fund as the study period for compensating the participants has ended.

Workflow Actions

The Participant Payment Fund eforms noted above provide the workgroup or assigned individual with the option to approve, send back, or deny the request once in their queue. Each are described in further detail below:

- **Approve** – If this option is selected, the form routes to the next step in the workflow for additional review and/or approval.
- **Pushed Back**- If this option is selected, the eform is sent back to the custodian, requiring the user/workgroup reviewer to add a comment providing a reason.

- **Denied-** If this option is selected, the eform is terminated and requires the user/workgroup processing the action to add a comment detailing the reason which will be relayed to the custodian.

Payment Methods

The following payment methods must be approved by the IRB and clearly noted in the IRB letter.

- **Cash** – Custodian will receive physical cash to compensate the participants of the approved research study.
- **EFT** – Custodian will receive monies via EFT directly to their bank account to be used electronically via a peer-to-peer (P2P) payment app such as Zelle, Venmo, CashApp, etc. to compensate the participants of the approved research study.
- **Physical Gift Cards-** Custodian will receive physical gift cards at the Procurement Office to compensate the participants of the approved research study.
- **Electronic Gift Cards-** Custodian will receive the electronic gift cards to their email address to be distributed to the participants as compensation for contributing to the approved research study.

User Role and User Manual

Refer below to identify the steps needed to obtain access to the Participant Payment Fund eforms in PeopleSoft Financials and for other relevant information:

- The custodian will be required to log-in to in PeopleSoft Financials to request the Participant Payment Custodian role, [22 GT eForms User Role](#) via the Access Request Form
- Once submitted the request will route to the Custodian's HR supervisor for approval and then to PPF Admin for final approval and further processing.
- Once the appropriate role is added to the custodian's profile, the custodian will be able to view the Participant Payment Form tiles in PeopleSoft Financials.
- The [Participant Payment Fund User Manual](#) has step-by-step instructions on how to complete each Participant Payment Fund eform and details the type of information each eform requires
- Ad hoc training will be provided, when requested

Application - Establishment of a Participant Payment Cash Fund

The prospective custodian will complete and submit the [Participant Payment Fund Application](#) via the PeopleSoft Financials system which will route to the appropriate stakeholders based on the status of the research study (sponsored or non-sponsored), payment method and requested amount.

Application Workflow:

The steps outlined below are essential in obtaining the necessary reviews and approvals to establish a participant payment fund:

Step 1: The Custodian will complete the Participant Payment Fund Application form in PeopleSoft Financials, upload the IRB Letter, and attest to a certification. An additional certification will be required if the custodian is the Principal Investigator (PI) as well. The form is submitted and routed to the PI for review and approval.

Step 2: The PI is notified via email of a pending participant payment request. Once PI reviews and approves the request, the form is routed to the Project Manager for sponsored research related requests. The workflow skips the Project Manager for non-sponsored research funded requests and routes directly to ORI.

Step 2.5: For sponsored projects, the project manager assigned to your study will be notified to review and approve.

Step 3: ORI will be notified via email when a request is routed to their respective queue. The ORI team member will review the application and attached documentation. If approved, the form will route to the Budget Manger or Post Award depending on the nature of the project (sponsored or non-sponsored)

Step 3.5: The Budget Manager or Post Award (ORED) will be notified via email when a request is routed to their respective queue. The assigned Budget Manager or Post Award team member will review the application and attached documentation.

Step 4: HR will be notified via email when a request is routed to their respective queue. HR is required to verify the custodian has cleared the necessary background check. If confirmed, HR will approve, and the form will route to the Controller and/or their designee for requests \$5k or greater. If the request is less, EFT requests are processed and a remittance is sent to the custodian and finally routed to the PPF Admin team as the final step of the workflow. For Cash requests the form is routed to Disbursements for review and approval, and gift card requests are routed to Procurement for review and approval as well.

Step 4.5: For requests \$5k and greater, the Controller and/or their designee will be notified to review and approve the request. Once approved, for Cash and EFT participant payment fund requests, a voucher will be automated by PeopleSoft Financials and included in the next pay cycle for processing. For gift card requests, the form will be routed to Procurement and the team will contact the custodian to coordinate pick-up or delivery of electronic funds.

Step 5 (CASH ONLY): The Disbursements team will be notified via email to review the cash participant payment fund request and will approve once the check has been printed and picked up by the courier.

Step 5 (GIFT CARDS ONLY): The Custodian is notified via email to contact Procurement to coordinate a date to pick up the gift cards or determine when the electronic gift cards will be sent. Procurement reviews the request and approves once the gift cards are picked up or sent electronically.

Step 5.5 (CASH ONLY): The SF (Cashiers) team will be notified via email to review the cash participant payment fund request. The custodian will be notified via email to schedule an appointment with the Cashiers Office to pick up the funds. SF approves the request once the custodian picks up the fund and it routes to the Participant Payment Fund (PPF) Admin team.

Step 6: The PPF Admin team will be notified via email and process the last approval to finalize the request in the system. The PPF Admin team will update records to include the new participant payment fund for reconciliation purposes.

Replenishment- Participant Payment Fund Reimbursement

The custodian will complete and submit the Participant Payment Fund Replenishment form via the PeopleSoft Financials system which will route to the appropriate stakeholders based on the status of the research study (sponsored or non-sponsored). Funds should be replenished regularly so the transactions can be recorded on a timely basis. It is not necessary to distribute all the funds before submitting a reimbursement request.

The fund should be replenished prior to the university's fiscal year end (June 30) in order to record expenditures in the proper fiscal period. Should a "theft" of Participant Payment Cash Funds occur, the custodian will need to inform the Cash Requests team within a reasonable time and the notification must be supported by a copy of a police report before being reimbursed.

Replenishment Workflow:

The steps outlined below are essential in obtaining the necessary reviews and approvals to replenish a participant payment fund:

Step 1: The Custodian will complete the Participant Payment Fund Replenishment form in PeopleSoft Financials and upload the necessary participant payment fund logs noting the amount disbursed. The total noted on the replenishment form must tie to the replenishment amount in the logs.

Step 2: Once custodian submits request, Post Award (ORED) or the Budget Manager of the department will review and verify the replenishment amount. The request can be approved, sent back, or denied. If approved, the request will route to the Accounts Payable department for an EFT related replenishment and to Student Financials Cashier's Office for cash replenishments.

Step 2.5: The custodian will be notified via email to schedule an appointment with the Cashiers Office to pick up the funds. The SF (Cashiers Office) team will be notified via email to review the cash participant payment fund replenishment request. SF approves the request once the custodian is replenished.

Step 3: For cash replenishments, the request is routed to Accounts Payable and the voucher is created and the form is auto approved. For EFT replenishments, the request and attached documentation is reviewed for accuracy. Voucher is created manually, and the form is updated to include the voucher number and is approved.

Step 4: The Participant Payment Admin team will be notified via email and processes the last approval to finalize the request in the system.

Closure of the Participant Payment Fund

The custodian will complete and submit the Participant Payment Fund Closure form via PeopleSoft Financials which will route to the appropriate stakeholders based on the status of the research study (sponsored or non-sponsored) and whether there are any unused funds to be returned including gift cards.

Closure Workflow:

The steps outlined below are essential in obtaining the necessary reviews and approvals to close a participant payment fund:

Step 1: The Custodian will complete the Participant Payment Fund Closure form in PeopleSoft Financials and upload the applicable documentation such as the participant payment fund logs and the departmental deposit form.

Step 2: Once custodian submits the closure request, Post Award (ORED) or the assigned Budget Manager will review and verify the request is accurate. The request will route to the Cashiers Office if a deposit is required (to return excess funds or purchase unused gift cards) or to Accounts Payable if all funds were disbursed and only participant payment logs are submitted with the closure request.

Step 3 (Deposit Required): The custodian will be notified via email to schedule an appointment with the Cashiers Office. The SF (Cashiers) team will be notified via email to review the cash participant payment fund closure request prior to the visit. SF will review the logs and approve the closure request once the departmental deposit is processed. An automated journal voucher will be created to record the last expense and the form will route to the Participant Payment Admin team for the final approval.

Step 3 (LOGS ONLY): If there are no excess funds to be returned then the request will skip SF and route to Accounts Payable. The custodian and Accounts Payable will receive notification via email of the request. Accounts Payable will review the logs and proceed accordingly. If approved, a manual journal voucher will be created to record the last expense, and the form will route to the Participant Payment Admin team for the final approval.

Step 4: The Participant Payment Fund Admin team will be notified via email and process the last approval to finalize the request in the system. The PPF Admin team will update internal records and remove the participant payment fund from the master listing for reconciliation purposes.

Note: For sponsored related projects, any distribution of participant payment(s) after the project end date can be processed; however, a transfer must occur through an offline process managed by the Project Manager and Post Award so that the expense is properly accounted for in the correct project.

Transfer of Custodianship (TOC) of the Participant Payment Fund

If the custodian of the fund is separated from the University/Department or will no longer be assigned to the project, the participant payment fund including any related documentation must be transferred to a new custodian. The reassignment of the fund will require the new custodian to undergo a background check. Only after the PPF Admin team approves can the fund be officially transferred to the new custodian.

TOC Workflow:

The steps below are necessary for review and approvals for the custodianship transfer of a participant payment fund:

Step 1: The Custodian will complete the Participant Payment Fund Transfer of Custodianship form in PeopleSoft Financials and upload the applicable documentation such as the participant payment fund logs if applicable.

Step 2: New custodian will receive the request via email to review. New Custodian should confirm the total amount listed in the log(s), if applicable, match the amount noted on the form, and the information regarding the study is correct before proceeding to the HR section. The new custodian will be required to complete a custodian acknowledgment prior to approving the request.

Step 3: New Custodian's supervisor will be notified via email to review. If approved, the form will route to Human Resources.

Step 4: HR will be notified via email when a request is routed to their respective queue. HR is required to verify the custodian has cleared the necessary background. If confirmed, HR will approve, and the form will route to the PPF Admin team as the final step of the workflow.

Step 5: The Participant Payment Fund Admin team will be notified via email and process the last approval to finalize the request in the system. The PPF Admin team will update internal records and remove the participant payment fund from the master listing for reconciliation purposes. The Principal Investigator if different from the custodian along with ORED -Post award or the Budget Manager will be copied in the notification once the request is approved. This is to ensure all relevant parties are informed of the custodial change request and allows those parties to update their records accordingly.

Payment Limitations

If payments to any participant receiving cash or gift cards total \$600 or more in a calendar year, it is the responsibility of the custodian to provide the necessary information and W-9 to Tax Compliance Services in the Controller’s Office by January 5th of the following year, so that an IRS Form 1099-MISC (Miscellaneous Income) can be generated in compliance with IRS reporting requirements.

It is strongly recommended to obtain a signed IRS Form W-9 (Request for Taxpayer Identification Number and Certification) from each participant for compliance with IRS Form 1099-MISC reporting requirements as part of their participation agreement.

Record Retention

All custodians and Principal Investigators must follow the FIU records [policy # 150.110](#) and for Sponsored Project Documents, Retention Schedule [policy # 2350.065](#).

Internal & External Reviews

Semi Annual Custodian Acknowledgment

- The Controller's Office requires all custodians of a Participant Payment Fund to complete and upload the Semi-Annual Acknowledgement form to your assigned OneDrive folder. These forms are reviewed by auditors and serve as confirmation that the funds remain in your possession and are properly safeguarded. The Semi-Annual Acknowledgement is due by June 30th and December 31st of every year.

Periodic Review

- The Office of the Controller reserves the right to conduct announced and unannounced reviews of the related documentation.

Approval Workflow Contact Information

Departments/Key Employees	Email Address
Office of the Controller <i>(Participant Payment Fund Admin Team)</i> Katie Cochran Omar Suyon Edgar Salazar	cashrequests@fiu.edu
Human Resources <i>(Background Checks)</i> Office of Research Integrity (ORI): Elvia Molina Maria Melendez-Vargas	backgrounds@fiu.edu

<i>Christopher Grayson</i>	
Office of Economic Development - Post Award	post-award@fiu.edu
Procurement (Gift Cards) <i>Donald Corbitt</i> <i>Cheryl Cobb</i> <i>Crystal Herrera</i>	
Accounts Payable <i>Liza Del Campo</i> <i>Beatriz Blanco Hernandez</i>	
Disbursements	disbursement@fiu.edu
Student Financials (Cashier's Office) <i>Emily Burt</i> <i>Stefany Lorio</i> <i>Dora Galecio</i> <i>Jessy Salgado</i>	

Related Documents and Additional Resources

- [Participant Payment Fund User Manual](#)
- [Participant Payment Cash Fund Log](#)
- [Participant Payment Semi-Annual Acknowledgement](#)
- Office of the Controller's website - [Petty Cash, Participant Payments, and Other Cash Requests](#)
- Office of Research's website- [Award Management - Participant Payments](#)