

<b>SUBJECT:</b> Accounting for Payments to Research Study Subjects, Including Gift Cards	<b>Effective Date:</b> 10/26/2012	<b>Policy Number:</b> 10.5.1	
	<b>Supersedes:</b>	<b>Page</b> 1	<b>Of</b> 5
	<b>Responsible Authorities:</b> VP Division of Research Director Research Accounting		





- d. Via Internet survey. Internet surveys using providers such as Amazon.com can purchase block amounts of subjects' gift not to exceed the individual subject gift of \$50 nor the total block of purchase to exceed \$250.
  
  - b) Upon receipt of the gift card(s), requestor will immediately distribute gift cards to research study subjects. The researcher or department representative will complete a journal entry to expense the research study subject payments and clear the research advance. The research advance is non-grant funds provided to purchase gift cards for
- O   s u b j e c t   o r d e r   n u m b e r   #   r a

**Special Notation**

1. The University has established a maximum threshold of gift cards, either purchased at one time or in inventory, of \$5,000.
2. Use of Pcard or personal funds (without prior approval) for gift card purchases is not permitted.
3. The advance purchase of gift cards is not permitted on grant accounts. The expense can only be applied to the grant at the time the gift card is issued to a subject. Advance purchase of gift cards is considered a prepayment which is not allowed on grants.
4. Exceptions to this policy may be acceptable and a research project may be exempted from the requirement of obtaining taxpayer identification in circumstances where obtaining that identification is not possible or puts the subject at real, or perceived, risk. Such exceptions must be justified in writing by the Principal Investigator to the Controller’s Office, who will consult with the appropriate College and gain written approval from the Division of Research for the exception.

**VII. Annual Review of Procedures Manual**

The Accounting for Payments to Research Study Subjects, Including Gift Cards Policy for Research Accounting will be reviewed annually.

---

POLICY APPROVAL

*Initiating Authority*

Signature: Barry T. Rosson

Date: October 29, 2012

Name: Barry T. Rosson, Vice President for Research

---