

Memorandum of Understanding for Research Participant Payments

This memorandum of understanding is for the purpose of disbursing cash to authorized representatives to provide payments to research study participants. An individual departmental controls/certification sheet and draw request form must be completed for each cash draw and will remain on file with the Dean's Office.

Department	
Principal Investigator	
Study Name	
Fund Custodian	

MOU Information:
Working fund check
Disbursement from OSFSC
Original MOU
Amendment
Increase obligated amount
Extend account end date
Increase anticipated amount
Update IRB expiration date
Change fund custodian
Decrease obligated amount
Other:

Account Information:			
IRB Protocol Number		KFS Account Number ¹	
IRB Start Date		Project/Acct Expiration	
IRB Expiration Date			

Obligated Project Budget	
Anticipated Project Budget	
Max Amount per cash draw	
Estimated number of participants	
Estimated payout per participant ²	
<i>¹ If sponsored research, provide a copy of grant/contract pages outlining human subject compensation needs.</i>	
<i>² 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.</i>	

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, 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 (Office of Student Financial Services and Cashiering 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

Funds Custodian

College Dean's Office

Controller's Office