

Human Subjects – Cash Participant Payments

Working Fund

- **Check / ACH Payment**
 - For cash compensation
- **Gift Cards**
 - Purchase via Working Fund Check
 - PI manages distribution
 - Purchase on an as-needed basis

Requirements

- Receipt for participant compensation (see **Documentation**)
- Log with anonymized IDs, dates, amounts for reconciliation
- Reconcile within 60 days of check, fund depletion, or new draw
- Gift cards purchases require receipts
- Annual Close-out due fiscal year-end

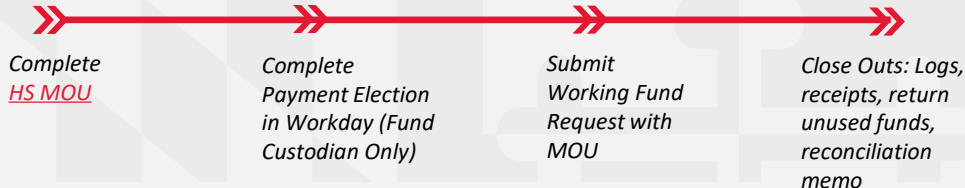
Documentation

- **Payments \geq \$100:**
 - Name, address, SSN on each receipt over \$100
 - Log with anonymized IDs, dates, amounts (for submission to WF)
- **Payments $<$ \$100:**
 - Name, address, on each receipt
- Keep receipts confidential

Important Reminders

- ✓ Proof of IRB protocol approval required
- ✓ Approved MOU before Payments
- ✓ Store all funds/gift cards securely
- ✓ Follow documentation guidelines
- ✓ Do not cross-use grant funds
- ✓ Stop all payments when grant ends
- ✓ Maintain confidentiality
- ✓ Submit reconciliations timely

Process



Contact

- IRB Office: irb@umd.edu
- Human Subjects Working Group: hswg-admin@umd.edu