

**OFFICE OF GRANTS AND CONTRACTS  
RESEARCH SUBJECT CHECK REIMBURSEMENT APPROVAL**

**PROCEDURE**

**Office of Grants and Contracts Role**

1. Maintain and distribute Research Subject Check Reimbursement Forms.

**Research Assistant/Principal Investigator's Role**

1. Obtain the Research Subject Check Reimbursement Forms from the Office of Grants and Contracts.
2. These forms should be kept in a secure area preferably in a locked office/drawer. A logbook should be maintained to track each serial number. You should annotate if a particular serial number has been voided. Forward original voided forms to the Office of Grants and Contracts.
3. The Principal Investigator's Office will complete the form. The Principal Investigator will review and sign the form for payment. The PI's signature certifies that the subject has successfully participated in the project as outlined in the approved Human Assurance Informed Consent Form.
4. Forward the completed and signed form to the Accounts Payable/Travel Office for processing.

**Accounts Payable/Travel Office Role**

1. Process the paperwork and prepare a check; maintain paperwork.
2. Mail check directly to the subject/legal guardian indicated on the form.
3. Generate an IRS form 1099 if annual payments to an individual exceeds \$600.

## **REIMBURSEMENTS TO RESEARCH SUBJECTS**

The Medical College of Georgia provides two payment mechanisms -- check payment and cash payment -- to compensate research study subjects for their participation and to reimburse them for such associated outlays as travel and meals. Guidelines for determining when to use the appropriate mechanism and forms, and the procedures to follow in their utilization, are outlined below.

### **Types of Payments to Research Subjects**

Payments may be made for the following purposes (as approved by the sponsor).

- a. Compensation of subjects for participation in study.
- b. Travel (mileage or similar basis; MCG maximum mileage rate applied)
- c. Per diem costs (usually meals)
- d. Other (e.g. child care, parking; receipt required)

NOTE: Although the Subject Reimbursement form requests legal guardian information, payment can be made either to the legal guardian or the minor. In the event payment is made to the minor, the information requested of the legal guardian is not needed.

### **Method of Payment**

- a. Check Payment (required under most circumstances). Check payments are initiated by completing a Research Subject Check Reimbursement Form. Research subjects participating in Medical College of Georgia studies normally will be paid by check mailed to their home address for all types of reimbursement (items a-d above) unless a specific reason makes a cash payment necessary (see section 2b below). MCG is required to maintain records of payments made to individuals as compensation for participation (category a above under Types of Payment) as these payments are subject to taxation. Annual payments for each subject will be tracked and a Form 1099 will be issued at the end of the calendar year to each participant receiving over \$600 during the January - December tax year.
- b. Cash Payment. Cash payments may be made by means of the Confidential Research Subject Petty Cash Payment Form. This form may be used for all types of payments (items a-d above) if a federal certificate of confidentiality has been obtained. (Please refer to the Research Subject Petty Cash Payment Approval guideline for detailed instructions on the use of the Confidential Research Subject Petty Cash Payment forms). In all cases the principle investigator is responsible for the integrity of the cash payment system and is authorized signor of the appropriate petty cash form. <http://www.mcg.edu/grantscontracts/pettycash.htm>

### **Control of Reimbursement Form**

All petty cash forms (check reimbursement and cash payment) are individually numbered and all must be accounted for. If at any time forms must be voided, canceled, or are not used, they should be returned to the Office of Grants and Contracts. They should be identified by sequence number and by the investigator to whom the forms were issued.



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## RESEARCH SUBJECT CHECK REIMBURSEMENT FORM

Dept Name: \_\_\_\_\_ Dept Contact: \_\_\_\_\_ Ext: \_\_\_\_\_

STUDY TITLE: \_\_\_\_\_

SUBJECT NAME: \_\_\_\_\_ SOC. SEC. NO. \_\_\_\_\_

SUBJECT ADDRESS: \_\_\_\_\_

If SUBJECT is a minor, please list the name and SOC. Sec NO. of the legal guardian here:

LEGAL GUARDIAN'S NAME: \_\_\_\_\_ SOC. SEC. NO. \_\_\_\_\_

GUARDIAN'S ADDRESS: \_\_\_\_\_

Check should be made payable to:	<input type="checkbox"/> Subject	<input type="checkbox"/> Legal Guardian
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### PEOPLESOFT ACCOUNT NUMBER

Account 6 digits	Fund 5 digits	Department 8 digits	Program 5 digits	Class 5 digits	Project 15 digits
XXXXXX	XXXXX	XXXXXXXXXX	XXXXX	XXXXX	XXXXXXXXXXXXXXXXXX

### \*\* EXPENSES \*\*

3. Participation Fee:  
\_\_\_\_\_ visit @ \$ \_\_\_\_\_ per visit = \$ \_\_\_\_\_

4. Mileage:

Date	Speedometer Reading Starting	Ending	Miles	@ \$ _____ =	\$ _____
_____	_____	_____	_____	@ \$ _____ =	\$ _____

5. Per Diem Transportation  
\_\_\_\_\_ days @ \$ \_\_\_\_\_ per day = \$ \_\_\_\_\_

6. Other (Specify): \_\_\_\_\_ = \$ \_\_\_\_\_

7. Total Payment (1+2+3+4): \_\_\_\_\_ \$ \_\_\_\_\_

### ROUTING PROCESS

I. Principal Investigator Approval \_\_\_\_\_ Date \_\_\_\_\_  
 My signature certifies my responsibilities as the principal Investigator, as stated in the procedure (Page 1).  
*After this form has been signed by the PI, deliver to Accounts Payable/Travel Office for processing. Retain a copy for your files.*

II. Accounts Payable \_\_\_\_\_ Date Received: \_\_\_\_\_ Date Finalized: \_\_\_\_\_  
*A check will be prepared and mailed directly to the appropriate individual stated above.*

DO NOT DUPLICATE THIS FORM

Additional forms can be obtained from the Pre-Award Office of Grants and Contract at extension 12597

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