Non-cash payments/reimbursements to human subjects (hereafter “non-cash forms of payment”) for research may be made using gift cards (whether physical cards or electronic), parking passes, and other non-cash items that retain value after the conclusion of the study.

Non-cash forms of payment must be tracked in a similar manner to petty cash to ensure that these forms of payment are used appropriately and for the completion of the studies for which they were purchased. In those cases where gift cards remain unused at the end of the study, the account or project from which the gift cards were purchased must be refunded to reflect the actual cost to the study.

The purpose of these guidelines is to establish an effective program monitoring all non-cash forms of payment and to establish the appropriate method to manage these forms of payment when any remain unused after the close of the study for which they were purchased.

These guidelines apply to all non-cash forms of payment for research purposes purchased using Office of sponsored Programs (OSP) or any source of College funds.

This applies to all College of Pharmacy faculty, staff, students, consultants, affiliated entities, contractors, and volunteers.

Procedure Details

Individuals wishing to purchase any non-cash items of value to be distributed to participants for their requested study or studies will utilize the university’s eRequest system. Before any additional request is made, the requester will need to account for those card(s) already received and distributed with documentation; such as, usage logs, etc. Personal funds are not permitted to procure gift cards for human subjects as there are additional controls for this type of purchase.

Monitoring of Non-cash Forms of Payment Quarterly, each investigator (or his/her designee) will deliver to the College’s Service Center Manager (SCM) documentation* of the usage of non-cash forms of payment since the previous monitoring period.

*Documentation can be coded usage logs or other varying information.

*The human subject payment receipt form is required and located at: http://osp.osu.edu/administration/compliance/payments-to-human-subjects/

The SCM will archive documentation/usage logs centrally. As studies close and/or non-cash forms of payment are used, the final usage logs will be appended to the eRequest used to initiate the purchase of the non-cash form of payment.

Any instances of loss must be reported immediately to the Service Center Manager.

Disposition of Unused Items at Conclusion of Study Non-cash forms of payment purchased for one study may not be used to support a different study unless the expense is also transferred to the second study. Such transfers violate the principle that all expenses must be allocable to the project bearing the expense. If any non-cash items remain that are not transferred to a different study, then college agrees to purchase these unused gift cards or non-cash forms of payment via journal transfer.

Parking Passes When a study is ongoing but is assigned a new sponsored project number, unused parking passes, which expire annually, may be used on the new project number without transfer of the expense. Expired passes will be stored with the study documentation. At the end of a study, the investigator (or his/her designee)
will seek a refund of unused purchased parking passes from CampusParc when possible. When that is not possible, unused parking passes may be transferred via journal entry to another project or the college. Otherwise, the parking passes will be allowed to expire and the expired passes stored with the study documentation. The investigator will deliver a final log of payment usage to the SCM.

**Study Conclusion** At the end of a sponsored research project receiving a new project number for the subsequent budget period for a continuing study, the SCM will work with the investigator to transfer the cost of any unused gift cards to the new sponsored project, as appropriate. At the conclusion of a study or a sponsored project, the investigator (or his/her designee) will deliver the final usage log to the SCM. The SCM will work with the Investigator/designee to transfer any unused gift cards to the College and determine the appropriate disposition of other unused non-cash items that retain value.

**College Use of Non-cash Forms of Payment** The College will allocate residual non-cash forms of payment, including parking passes to other College uses, as appropriate. Investigators may also purchase these residual gift cards or parking passes for use in other approved research studies.

**Responsibilities**

<table>
<thead>
<tr>
<th>Role</th>
<th>Responsibility</th>
</tr>
</thead>
<tbody>
<tr>
<td>Investigator</td>
<td>Oversight of purchase and appropriate use of non-cash forms of payment, appropriate delegation of tracking</td>
</tr>
<tr>
<td>CBO Fiscal SCM/Grants Manager</td>
<td>Monitoring of use of payments, assist investigators and research team in management of non-cash forms of payment</td>
</tr>
<tr>
<td>Research Team</td>
<td>Purchase, tracking, and use of non-cash forms of payment, as delegated by investigator. Documentation must be turned in quarterly.</td>
</tr>
</tbody>
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