



Newark Grants Office · Blumenthal Hall 2nd Floor
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HUMAN SUBJECT FEES

General: Many research projects involve paying human subject fees to participants. This procedure outlines how project directors can obtain money (an advance payment) to pay their human subject through a direct disbursement when confidentiality is an issue and what documentation is requisite to transfer these costs to the human subjects line item once the participants have been paid.

Completion of the Forms

When a department needs to pay human subjects a fee for participating in their research they must first complete a questionnaire found in our forms section of our website <http://ngo.newark.rutgers.edu/forms.htm>.

This form is reviewed for allowable expense by the Newark Grants Office then returned to the Department. The department then must do a check request to pay the Newark Emergency Account on RIAS for the same amount as the advance being requested. These two documents, the “questionnaire” and the copy of the PO for the advance is sent to Newark Business Office for a check to be issued from the Newark Emergency Checking Account. The check is made payable to the PI. As with all other check requests, the person who is receiving the check, usually the PI, cannot be the same as the person who is authorized the check request.

Confidentiality is Necessary

In many cases, the human subject is guaranteed confidentiality if they participate in the study. Therefore, the department must keep all documentation secured and should not send copies of it to NGO. Often, the interviewer is unable to obtain the name, signature, and social security number of a participant in order to maintain confidentiality. In these cases, participants are identified only with control numbers and may sign a receipt form with just initials or a first name. It is not necessary for NGO to obtain copies of the form indicating receipt of the participant payment, as long as a certification letter is obtained from the department that they are maintaining the necessary documentation in case of an audit.

Letter of Certification

The letter should be written by the PI and include the total amount of human subject fees paid for a stated period of time. The letter should certify that each human subject did fulfill the obligation to receive payment and that signed receipts forms were obtained. If control numbers are being used the participant information is being maintained in a database, a spreadsheet should accompany the letter of certification as evidence of the total number of participants. The department needs to maintain this documentation for three years after the final financial and technical reports have been sent.

Transfer of Costs and Replenishment

Once the funds received on a particular check request have been spent, the department submits the appropriate documentation to NGO Accountant. The NGO Accountant prepares a journal entry to move the amount of money, for which documentation of payment was provided, from object code 87200 (direct disbursement) to object code 31400 (Human Subject Fees). If more money is still available per the original questionnaire form, another check request can be completed for a reasonable portion of the remaining money. Additional funds will be given until the documentation is received for the previous amount by your Accountant in the Newark Grants Office.

Close Out

When the grant has ended and the close-out is being completed, the direct disbursement object code must be zero. If all of the money received by the PI was not distributed to the participants as human subject fees, the recipient of the check must reimburse the grant by depositing a personal check made out to the University into the account.