

## The Ohio State University, Office of Sponsored Programs

### Policies and Procedures for Gift Cards Utilized for Human Subjects:

**Please note that these cards are for use only as payments to human subjects who participate in sponsored projects that have been approved to use human subjects.**

*This payment method may be used for single payments, or payments in aggregate, of up to \$100, per subject, per protocol, per year, for all research subjects. Although gift cards are somewhat similar to cash or checks in their use, the mechanism for their procurement and accounting for their use are unique. Be sure you understand the required reconciliation procedures before you request gift cards for your project.*

**Purchase of Gift Cards:** Gift cards can be obtained by purchase order through the Office of Sponsored Programs Purchasing Department. Be sure you order only an amount of cards that you are sure you will use. Unlike cash or checking accounts, OSP has no mechanism to accept the return of gift cards that have been purchased but not distributed to human subjects.

**How to make payment to a subject:** When a subject has completed his participation in a study, the account custodian should issue a gift card, fill out a Human Subject Payment Receipt, and have the subject sign the receipt. A separate receipt is required for each disbursement. It is the responsibility of the custodian to maintain all receipts in a secure and confidential manner in the project records.

**Reconciliation of Gift Cards on a Sponsored Project:** While a project is active, the value of undistributed gift cards (gift cards on hand), plus the value of all Human Subject Payment Receipts retained by the project should equal the amount of expense charged to the project for gift cards. When a project is finished, any undistributed gift cards should be turned in to the appropriate department and the charges for these gift cards should be transferred from the project to the department. A final reconciliation of gift cards on a project should confirm that the value of all Human Subject Payment Receipts retained in the project files is equal to the total expense for gift cards charged to the project.

**Audit of Records:** The project is responsible for maintaining all accounting records pertaining to receipt and distribution of gift cards. All such records are subject to both internal and external audits for a period up to three years after the project is closed.

For questions regarding policies and procedures you may either contact the OSP Buyer or:

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