FINANCE DEPARTMENT
RESEARCH SUBJECT PAYMENTS POLICY

PURPOSE
The purpose of this policy is to define the business processes that should be followed for Research Subject payments (nominal payments to individuals for participation in scientific research conducted on human subjects – see also UBC policy 89).

POLICY
Research Subject payments should be requested through the completion of a Requisition for payment form (Q-Requisition form), which should be appropriately approved and authorized.

The faculty or department should maintain all supporting documentation generated when funds are actually dispersed, as this may be required for audit purposes.

APPLICABILITY
Applies to all faculties and departments.

EXCEPTIONS
There are no exceptions to this policy.

PROCEDURES
The faculty or department should complete a Q-Requisition form, which is appropriately approved and authorized, and forward it to Requisition Processing in Financial Services for processing. The form must be authorized by the department Head (or higher) and signed by the Principal Investigator (PI). If the payment per research subject is under $500, the payment should be payable to the PI, who distributes the funds and returns any unspent funds. Account code 712100 is used. The payment is not taxable.

If the payment per research subject is $500 or over, the payment is made directly to the research subject. Account code 522000 is used and a T4A will be issued.

The purpose of the payment should state “Research Subject payments” and a description of the research in question. . A cheque will then be returned to the department.

UPDATED
This policy was created on January 05, 2009.