

PROCEDURES FOR OBTAINING A CASH ADVANCE FOR HUMAN SUBJECTS PAYMENTS

There are instances when it is appropriate to use a cash advance to provide funds for human subject payments. The advance is not issued as a "loan" to the individual, but to provide funds for legitimate project expenses. Examples of circumstances which would warrant such action would include where subjects are interviewed off-campus (e.g., remote sites in Portland out of state) and/or when payments are given to many subjects over an extended period.

In order to obtain a cash advance the researcher must complete a Request for Advance of Funds Form and a check disbursement form. Both forms will be forwarded to ORSA. ORSA will approve the forms, place a copy in the grant accounting file, and forward the signed forms to Accounts Payable. Accounts Payable will generate a check and follow its normal procedures for check pick-up, and the grant will be charged for the expense as a Withdrawal and Advance.

The researcher must keep a log or register of expenses (and receipts where applicable). When the advance has been exhausted or when the experiments are completed (which ever occurs first), the researcher will present ORSA with the expense log and receipts. ORSA will review all of the expenses, disallow any unallowable costs (e.g., alcohol, entertainment), and complete a journal voucher to transfer the costs from Account Code 28990 to the appropriate account code for that expense. The document reference number to be used will be the invoice number for the original advance. If the expenses are less than the advance, the researcher will present the balance to be re-deposited to the grant. If the expenses are greater than the advance, and the work is completed, a disbursement request will be made for the out of pocket expenses. If the work is not completed, a second advance can be issued; however, additional advances will not be processed until accounting has been made for the previous advance.

There may be certain instances where the researcher has received permission to set up an outside checking account for human subject expenditures. The department must contact the Business Office for implementation of such action.