Objective: Outline the COM paperwork flow process for grant-related Prepaid Visa Card requests.

Reminder: UNIVERSITY OF SOUTH ALABAMA PARTICIPANT COMPENSATION POLICY

The preferred payment method to participants of research studies continues to be paid by check using the current process already in place. However, the Participant Compensation Policy has been created as an alternative method to provide non-cash incentives for research programs. Although these incentives are non-cash, they are still considered a form of compensation. As such, each department should consider if the research subject would feasibly receive more than $600 in compensation annually during a study or combination of studies. If so, then the department would need to process payment by check through payment requests enabling the University to provide this information in the form of 1099 to the individual.

PAPERWORK NEEDED:

1. COM Visa Card or Petty Cash Pre-Authorization Form
   a. Dual control signatures are required at the bottom of the page.
   b. Each text box should be filled out and answer all of the questions.
   c. Verify that the process has been adequately detailed so that approvers can easily identify the internal controls in place to safeguard the incentive/participant cards.
2. Budget Justification document supporting information on the preauthorization form.
3. Prepaid Visa's Request Form – University Form

APPROVAL QUEUES

1. Submit all the above paperwork to COMBO@southalabama.edu.
2. Approval within the COM Business office will flow:
   a. Grant Accountant Approval
   b. COM Business Manager routes the documents to the Associate Dean, COM Finance & Administration.
   c. Associate Dean, COM Finance & Administration sends approval if applicable back to the COM Business Manager.
3. COM Business Manager forwards approved request, via email, to Grants and Contracts accounting Manager, Lindsey Sheffield, for approval and then to the Procurement Card & Travel Manager, Manuel Godwin, for approval and submission of the request to the USA Credit Union for fulfillment. Also, cc's the grant accountant so that person can save the approval packet/documents to the shared drive for reference: **Z:\COM_Grants Admin\Petty Cash and Prepaid Visa Card Documentation**.

WHAT HAPPENS AFTER APPROVAL QUEUES?

1. Once all approvals are completed, the Procurement Card & Travel Manager, Manuel Godwin, will send a copy of the approvals back to the requestor.
2. The grant administrator should submit the documentation into Concur Invoicing system to initiate the payment to USA Credit Union and post the charge against the grant FOAP.
   a. The USA Credit Union J# = J00200971.

   b. The incentive account code should be used: 713105.

   c. If it is a participant cost, then use 770780.

   d. The $1.75 fee per card should be charged to a non-grant fund-org-713160-prog.

PARTICIPANT COST DEFINITION

Definition / Description. Per the Uniform Guidance, participant support costs (PSC) are **direct costs for items such** as stipends or subsistence allowances, travel allowances, and registration fees paid to or on behalf of participants or trainees in connection with conferences or training projects.

https://www.southalabama.edu/departments/research/spa/documents/what_are_participant_support_cost.pdf

HUMAN SUBJECT INCENTIVES DEFINITION

Human Subjects Payments/Incentives – The agreement must specify human subjects' activity and payments. Costs may not be incurred before IRB human subjects protocol approval.

https://www.southalabama.edu/departments/financialaffairs/grantsandcontracts/policies.html

COM DISBURSEMENT AND AUDIT OF PRE-PAID VISA GIFT CARDS:

1) The gift cards are disbursed to the participants by the two departmentally designated individuals referenced on the "COM Visa Card / Petty Cash Request Pre-Authorization" approved at the time of the request. Both departmentally designated individuals on the approved Pre-Authorization form must sign each receipt, along with the participant's signature or participant's ID number. The receipts must reconcile/match to the "Pre-paid Visa Recipient Log".

2) Once all cards have been disbursed, grant closing, or when requesting more cards, a copy of the receipts and the "Pre-paid Visa Recipient Log", from the previous order, must be provided for audit to the Grant Administrator or COM Business Manager via e-mail. More cards should not be ordered, until this is provided and audited.

3) The audits of the disbursement of cards are saved in the shared drive for reference: Z:\COM_Grants Admin\Petty Cash and Prepaid Visa Card Documentation. The grant administrator will also save a copy in their grant project administration folder.