# Cash Advances

A cash advance is an authorized payment of money (via check or direct deposit) by the University to an individual in support of anticipated travel, program expensed, or human subject payments for University business.

The University offers three different types of advances:

- Travel advance – Travel advances are issued to a University employee for out-of pocket expenses that will be incurred during travel on University business, when expenses cannot be covered using other payment methods.
- Program advance – Program advances are issue to a University employee for out-of pocket expenses that will be incurred for a one-time event or program activity and it is not practical to use other payment methods.
- Human Subject advance – Human subject advances are issued to a University employee for out-of-pocket expenses incurred as the result of compensating human subjects when it is not practical to use other payment methods.

# 8.3.1 Open a Program Advance

## Policy Statement

A program advance may be used when a unit needs to pay for a one-time event or program activity and it is not practical to use other payment methods. Program advances may not be used for employee business travel-related expenses. Program advances may be used for student group travel and should include only student expenses.  Any employee who travels with a student group should process their expenses in accordance with Section 15Travel.

An employee can have only one outstanding program advance at any given time when the advance is not being used to pay human subjects.  All employee groups are eligible to be custodians except undergraduate students, unpaid graduate students, hourly graduate students, extra help, and academic hourly.  The payee Custodian is personally responsible for the safeguarding program advances and cannot allow the funds to be improperly used.  If the program advance custodian failed to safeguard the advance or allowed it to be improperly used, the custodian must repay the money.  If the loss was beyond the custodian's control, it may be repaid from the unit's budget or other available operating funds.  In the event an advance is stolen, contact University police or local law enforcement Program advances cannot be used to cover the cost of items that can be purchased with a P-card.  Program advances cannot be used for reimbursement for expenses already incurred.

Program advances must be closed promptly upon completion of the event or program, preferably within 15 days. Program advances not closed within 60 days of the event or program may be reported as taxable income in accordance with IRS regulations. Advances not closed within 90 days may be deducted from the employee's wages.

For information about paying human subjects, consult *8.4.1 Open a Program Advance to Pay Human Subjects in Cash or Gift Cards*.

# Procedure

Allow 72 hours for processing the request.

To open a program advance:

1. Estimate how much money you will need. Provide detailed estimate outlining how the funds will be spent.  The detailed breakdown will be required as backup documentation for the advance request.

   Miscellaneous or contingency categories will not be included as part of the advance.

   If the program involves travel, use the T-Card (Travel Card) to pay for the travel portion.

2. Log in to TEM (Travel and Expense Management System). In the Create New area, select the Expense Report icon. If you need help identifying the icon, consult the job aid for *System Navigation*.

3. In the Document Header screen, begin your Report Title with "ADV" so University Payables (UPAY) can expedite processing.   Select "Advances" from the drop-down list in the Purpose field.

   Advances normally issue via ACH (direct deposit) to the custodian's bank account.

   If a specific business need requires the advance to be issued via check, select from which University Student Financial Services and Cashier Operations (USFSCO) office you want to pick up the check using the drop-down list in the Special Handling Field of the Document header screen.  The specific business need must be documented in the expense report notes.  If specific denominations are needed, please specify that information in the expense report notes. Payments issued via check may require an additional 3 business days to process.

4. Proceed through the screens. For step-by-step instructions, and required documentation, consult the *Open and Close a Program Advance* job aid.

5. UPAY reviews the request and processes for payment. Payees will be notified via university email when the payment is deposited to their payroll bank account.

## Related Policies and Procedures

8.3.2 Close a Program Advance
8.4.1 Open a Program Advance to Pay Human Subjects in Cash or Gift Cards
1.3.3 What Approving or Signing a Document Means

## Additional Resources

TEM Resource Page
Job aid for System Navigation
Job aid for Open and Close a Program Advance
University Payables Training Materials

# 8.3.2 Close a Program Advance

## Policy Statement

Program advances must be promptly closed (that is, accounted for, cleared, or repaid) upon completion of the event or program for which the advance was issued. Program advances not closed with 60 days of the event or program may be reported as taxable income to the employee in accordance with IRS regulations. Program advances not close within 90 days may be deducted from the employee's wages.

## Procedure

To close a program advance:

**If there is CASH to be returned:**

1. Return the cash or check to University Student Financial Services and Cashier Operations (USFSCO) along with a completed Report of Money Received form. For additional information, consult *Deposit Cash and Checks with USFSCO*. Advise the cashier that you're closing a program advance. Keep the deposit receipt to submit in TEM (Travel and Expense Management System). Do not send cash or checks directly to University Payables (UPAY).
2. Log in to TEM. In the Create New area, select the Expense Report icon. If you need help identifying the icon, consult the job aid for *System Navigation*.
3. Program advances should be closed using the purpose "Employee Misc Expense Reimbursement".  Proceed through the screens.  For step-by-step instructions, consult "To Clear the Advance" in the Open and Close Program Advance job aid.
4. UPAY reviews the expense report to ensure the funds were spent in accordance with University of Illinois System policy.

**If there is NO CASH to be returned:**

Follow the above step 2 through step 4.

## Forms Used in this Procedure

*Travel or Program Advance Closure*

## Related Policies and Procedures

*8.3.1 Open a Program Advance*
*10.3.1 Deposit Cash and Checks with USFSCO*
*1.3.3 What Approving or Signing a Document Means*

## Additional Resources

Chapter 6, How to Report in *Publication 463 (2011), Travel, Entertainment, Gift, and Car Expenses*
*TEM Resource Page*
Job aid for *System Navigation*
Job aid for *Open and Close a Program Advance*
*University Payables Training Materials*
Campus USFSCO office locations and hours:
*Urbana*
*Chicago*
*Springfield*

# 15.1.1 Open a Travel Advance

## Policy Statement

Travel advances may only be issued to employees (including student employees) for domestic travel of 7 or more consecutive days, or international travel when detailed information on how the advance will be spent is provided. Advances are provided only for expenses that cannot be charged on a University Travel Card (T-Card) and may only be used for travel expenses.

Only one travel advance can be given at a time to the same employee. All employee groups are eligible to be custodians except undergraduate students, unpaid graduate students, hourly graduate students, extra help, and academic hourly.  The custodian is personally responsible for safeguarding the advance and cannot allow the funds to be improperly used.  The custodian is liable for loss or improper use of the advance. Advance lost due to circumstances beyond the control of the custodian must be repaid from the unit's budget or other available operating funds.

In the event an advance is stolen, contact your university police or local law enforcement immediately.

Travel advances are only issued seven days prior to travel. Advances will not be issued to an employee who has not fully accounted for an earlier advance, except when the individual must leave for another trip within the seven days following their return from the earlier travel.

Travel advances cannot be replenished and must be closed. Travel advances must be accounted for, and/or repaid promptly upon completion of the travel, preferably within 15 days. Travel advances not completed within 60 days of travel may be reported as taxable income in accordance with IRS regulations. Advances not closed within 90 days may be deducted from the employee's wages.

# Procedure

Allow 72 hours for processing the request.

To open a travel advance:

1. Estimate how much money will be needed for the travel. Provide detailed information about how the funds will be spent. The detailed breakdown will be required as backup documentation for the advance request.

   Miscellaneous or contingency categories will not be included as part of the advance.

2. Log in to TEM (Travel and Expense Management System). In the Create New area, select the Expense Report icon. Consult the job aid for *System Navigation* if you need help identifying the icon.

3. In the Document Header screen, begin your Report Title with "ADV" so University Payables (UPAY) can expedite processing.  Select "Advances" from the drop-down list in the Purpose field.

   Advances normally issue via ACH (direct deposit) to the custodian's bank account.

   If a specific business need requires the advance to be issued via check, select from which University Student Financial Services and Cashier Operations (USFSCO) office you want to pick up the check using the drop-down list in the Special Handling Field of the Document header screen.  The specific business need must be documented in the expense report notes.  If specific denominations are needed, please specify that information in the expense report notes. Payments issued via check may require an additional 3 business days to process.

4. Proceed through the screens. For step-by-step instructions and required documentation, consult the *Open and Close a Travel Advance* job aid.

5. UPAY reviews the request and processes for payment. Payees will be notified via university email when the payment is deposited to their payroll bank account.

## Related Policies and Procedures

*14.4 Manage Foreign Bank Accounts*
*15.1.2 Close a Travel Advance*
*1.3.3 What Approving or Signing a Document Means*

## Additional Resources

*TEM Resource Page*
*Business Travel*
Job aid for *System Navigation*
Job aid for *Open and Close a Travel Advance*
*University Payables Training Materials*

# 15.1.2 Close a Travel Advance

## Policy Statement

Travel advances must be promptly accounted for and/or repaid upon completion of the travel. Travel advances not closed within 60 days of travel may be reported as taxable income in accordance with IRS regulations. Travel advances not closed within 90 days may be deducted from the employee's wages.

## Procedure

To close a travel advance:

**If there is CASH OR CHECKS to be returned**

1. Return the cash or check along with the  Report of Money Received form to University Student Financial Services and Cashiers Operations (USFSCO). Keep the deposit receipt to submit in TEM (Travel and Expense Management System). Do not send cash or checks directly to University Payables (UPAY).
2. Log in to TEM. In the Create New area, select the Expense Report icon. Consult the job aid for *System Navigation* if you need help identifying the icon.
3. Travel advances should be closed using the purpose "Employee Travel/Meal Reimbursements and T-card Charges".  Proceed through the screens. For step-by-step instructions, consult "After the Travel" in the *Open and Close a Travel Advance* job aid.

4. UPAY reviews the expense report to ensure the funds were spent in accordance with University of Illinois System policy.

**If there is NO CASH to be returned:**

Follow the above steps #2 through #4.

# Related Policies and Procedures

*15.1.1 Open a Travel Advance*
*1.3.3 What Approving or Signing a Document Means*

## Additional Resources

*TEM Resource Page*
*Business Travel*
Job aid for *System Navigation*
Job aid for *Open and Close a Travel Advance*
*University Payables Training Materials*
Campus USFSCO office locations and hours:
*Urbana*
*Chicago*
*Springfield*

# 15.1.3 Make Travel Arrangements

## Policy Statement

Travel must serve the best interest of the University of the Illinois System, have a legitimate business purpose, and be related to the employee's job duties. Units may make travel arrangements for non-employees traveling on behalf of the system.

All travel must be by the most direct route, using the most economical mode of transportation available considering travel time, costs, and work requirements. When reserving lodging, employees must request the lowest available rate that does not exceed state lodging maximums.

Travelers who interrupt their business travel or deviate from the direct route for personal convenience or leave are reimbursed only at the rate for uninterrupted travel by the most direct route. The Travel Card (T-Card) **cannot** be used for transportation and lodging that includes expenses for personal convenience. Consult *15.1.4 Determine Allowability of Travel Expenses*, *15.2 Travel Card (T-Card) - Restricted T-Card Purchases*, and *15.2 Travel Card (T-Card) - Prohibited T-Card Purchases*.

When travelers must use premium transportation, such as first/business class, for medical reasons, documentation from a medical provider is required stating the need and duration for premium transportation. This documentation must be renewed annually with the medical provider and submitted for review and approval prior to paying the expense.

The Unit Head or delegate must approve travel and verify the unit has funds available.

# Procedure

To make travel arrangements:

1.Plan ahead. Some trips, especially group or international travel, can be complex. The most convenient and economical travel may require extra planning time. Special restrictions may apply to travel for sponsored projects. For additional information, consult *16 Grants and Research Contracts - Sponsored Projects Cost Principles* (Urbana and Springfield) or *16.4.3 Functional A-21 Cost Categories and Definitions* (Chicago).

2.Obtain approval and verification of funding from your Unit Head.

TEM (Travel and Expense Management System) can be used to obtain pre-trip approval and compare planned expenses to actual trip expenses. Consult the job aid for *Travel Plan for Pre-Trip Approval* for step-by-step instructions.

3.Use the most direct route and most economical transportation, taking into consideration travel time, expense, length of absence from campus, and convenience. Consult *Reimbursement Rates for Travel Expenses* to ensure your travel arrangements do not exceed allowable limits.

For employees, obtain separate quotes when booking a travel "package" where one price is charged for airfare, hotel, rental car, and so on. Travel packages **cannot** be reimbursed unless detailed, itemized, receipts are submitted for each portion of the "package." The Travel Card (T-Card) can be used to purchase a travel package **only** for guests of the system.

4.The state of Illinois and the system have contracts with several travel service providers. For detailed information about these contracts, consult:

- *Contracted Travel Agencies*
- *Hotels*
- *Car Rental*

# Airfare Purchases with the Travel Card (T-Card)

You may use your T-Card to purchase airfare through one of the Contracted Travel Agencies or through any air travel provider that offers the needed itinerary at the most economical price, including non-contracted travel agencies, online booking tools, or airline direct websites.

# Domestic Vehicle Rentals

The system has contracts with rental car agencies that include, at no additional cost, liability insurance and optional collision damage waiver (CDW insurance). Do not purchase the collision damage waiver insurance as you will not be reimbursed for it. Consult *15.3 Report an Accident - How Your Personal Insurance Becomes Involved in a Claim* for additional information.

## International Vehicle Rentals

If you are renting a vehicle while traveling internationally, purchase collision damage waiver insurance from the rental car company, which is a reimbursable expense.

## Related Policies and Procedures

*15.3.2 Report an Accident Involving a Commercial Rental Vehicle*
*15.2 Travel Card (T-Card) - Restricted T-Card Purchases*
*15.2 Travel Card (T-Card) - Prohibited T-Card Purchases*
*16 Grants and Research Contracts - Sponsored Projects Cost Principles*
*16.4.3 Chicago Functional A-21 Cost Categories and Definitions*
*15.1.4 Determine Allowability of Travel Expenses*
*15.3 Report an Accident - How Your Personal Insurance Becomes Involved in a Claim*

## Additional Resources

*TEM Resource Page*
*Business Travel*
Job aid for *Travel Plan for Pre-Trip Approval*
*Contracted Travel Agencies*
*Hotels*
*Car Rental*
*Reimbursement Rates for Travel Expenses*
*Making Charter Bus Arrangements*


# 15.1.4 Determine Allowability of Travel Expenses

## Policy Statement

Travel by the most economical mode of transportation available considering travel time, costs, and work requirements.

## Procedure

To determine allow ability of travel expenses:

Review the information below to determine the allow ability of travel expenses. Click on a link to open or close it:

- *Allowable Miscellaneous Expenses*
- *Non-Allowable Miscellaneous Expenses*
- *Lodging Expenses*

## Related Policies and Procedures

*15.1.3 Make Travel Arrangements*
*15.4.4 Determine Approved Use of Department and Motor Pool Vehicles*
*8.2.1 Request Reimbursement for Domestic or International Employee Travel and Business Meals*
*8.1.2 Determine the Allowability of Serving Alcohol at an Event*
*Domestic Travel*

## Additional Resources

*Business Travel*
*Lodging Allowance Rates*
*Hotels*
*Meal Per Diem Reimbursement for Domestic Travel*
*U.S. Department of State Foreign Per Diem Rates*

# 8.4.1 Open a Program Advance to Pay Human Subjects in Cash or Cash Equivalents

## Policy Statement

The University of Illinois System often conducts research projects that involve the use of human subjects.  When human subjects are offered financial incentives to participate in research, they are paid in the form of cash/cash equivalents to participate.  Cash or cash equivalents used to pay human subjects must be obtained or purchased using a program advance issued in the name of the principal investigator or designee responsible for the program. This individual is the custodian of the advance. All employee groups are eligible to be custodians except undergraduate students, unpaid graduate students, hourly graduate students, extra help, and academic hourly. In the event the custodian is a non-resident alien, there may be additional tax reporting requirements if the program advance is not reconciled or closed in a timely manner.

A single cash or cash equivalent payment to a human subject in research studies may not exceed $200. Payments to participants in a research study that exceed $200 need to be paid directly to the participant via a TEM transaction.

A program advance custodian may have only one outstanding program advance per Institutional Review Board protocol. No single program advance can exceed $10,000. No program advance may remain open for longer than 18 months. The custodian is personally responsible for safeguarding program advances and cannot allow the funds to be improperly used. If the program advance custodian failed to safeguard the advance or allowed it to be improperly used, the custodian must repay the money. If the loss was beyond the custodian's control, it may be repaid from the unit's budget or other available operating funds. In the event an advance is stolen, contact your campus police or local law enforcement immediately.

A program advance can only be used to provide cash payments or purchase cash equivalents (such as gift cards/certificates/electronic-codes) which will be provided to human subjects in exchange for their participation in an IRB approved research study. A program advance cannot be used to purchase goods or services to support a research study. Purchases of goods or services to support a research study (including the purchase of a good or service provided to human subjects in exchange for their participation in a study or required for their participation in a study) must be made under an allowable purchase method defined in *7 Purchasing*.

# Procedure

To open a program advance to pay human subjects in cash or cash equivalent:

1. Plan ahead. Processing a request can take 72 hours. Estimate how much you will need for the first 60 days of the study. If additional funds are needed after that, consult *8.4.3 Replenish a Program Advance to Pay Human Subjects*.
2. Log in to TEM (Travel and Expense Management System). In the Create New area, select the Expense Report icon. If you need help identifying the icon, consult the job aid for *System Navigation*.
3. In the Document Header screen, begin your Report Title with "ADV" so University Payables (UPAY) can expedite processing. Select "Advances" from the drop-down list in the Purpose field.

   Advances normally issue via ACH (direct deposit) to the custodian's bank account. If a specific business need requires the advance to be issued via check, select which University Student Financial Services and Cashier Operations (USFSCO) office you want to pick up the check from the drop-down list in the Special Handling field of the Document Header screen. The specific business need must be documented in the expense report notes. If specific denominations are needed, please specify that in the expense report notes.  Please note: Payments issued via check may require an additional 3 business days to process.

4. If payment is made via check, University Student Financial Services and Cashier Operations (USFSCO) prints a check payable to the custodian and contacts the custodian

when the check is ready. To pick up the check, go in person to USFSCO Cashier Operations and present your University i-card.USFSCO will then cash the check so you can pay the human subjects or purchase gift cards. Proceed through the screens. For step-by-step instructions and required documentation, consult the job aid Open and Close a Human Subject Advance.

5.  UPAY processes the payment request.

## Related Policies and Procedures

*8.4.2 Reconciliation of a Program Advance*
*8.4.3 Replenish a Program Advance to Pay Human Subjects*
*8.4.4 Close a Program Advance to Pay Human Subjects*
*8.4.5 Partial Close of a Program Advance to Pay Human Subjects*

## Additional Resources

*TEM Resource Page*
Job aid for *System Navigation*
Job aid for *Open and Close a Program Advance*
Job aid for *Create an Expense Report (ER)*
*Payments to Foreign Nationals*
*Foreign National Payments Resource Page*
*Award, Prize, and Human Subject Payments*
*University Payables Training Materials*
Campus USFSCO office locations and hours:
 *Urbana*
 *Chicago*

# 8.4.2 Reconciliation of a Program Advance

## Policy Statement

A reconciliation of a program advance tracks the disbursements of funds for accountability and tax reporting purposes. A reconciliation occurs when a program advance is either:

*   Replenished;
*   Partially Closed; or,
*   Closed

A program advance must be reconciled at least every 90 days from the advance start-date or last reconciliation date to meet fiscal and calendar year tax reporting requirements; however, OBFS recommends monthly reconciliation.

When a program advance is not closed within 90 days of the closing of the study or within 90 days of the advance end-date (whichever is sooner), the unreconciled portion of the advance may be reported as taxable income to the custodian in accordance with IRS regulations and may also be deducted from the employee's wages or subject to collection.

A program advance that is not in compliance may be suspended and cannot be replenished. Failure to close or reconcile a program advance, as required above, may result in an employee not being allowed future advances.

## Procedure

Program advances are not required to be closed and then reopened to meet fiscal and calendar year reporting requirements unless a study exceeds 18 months. Custodians should always attempt to reconcile as promptly as possible, observing the minimum reconciliation standards described above.

## Related Policies and Procedures

*8.4.1 Open a Program Advance to Pay Human Subjects in Cash or Cash Equivalents*
*8.4.3 Replenish a Program Advance to Pay Human Subjects*
*8.4.4 Close a Program Advance to Pay Human Subjects*
*8.4.5 Partial Close of a Program Advance to Pay Human Subjects*

# 8.4.3 Replenish a Program Advance to Pay Human Subjects

## Policy Statement

Before you begin the procedure, it is the custodian's and business manager's responsibility to become familiar with additional policies related to this topic. Custodian should account for funds used, and may request funds for additional payments under the same program while the program is still active. This required reconciliation event must occur every 90 days.

## Reason for the Policy

Replenishing a human subject advance every 30 days ensures that expenses are being promptly recorded in Banner and allows the custodian to fund the study on an ongoing basis.

## Procedure

To replenish a human subjects advance:

1. Gather receipts or other documentation for the money already given to human subjects. Information that needs to be provided in the back-up documents should include the IRB approval number, the name of participants, the amount of the payment, and the recipient's signature.  If this is a confidential study a unique identifier can be populated in place of the participant's name.
2. Log in to TEM. In the Create New area, select the Expense Report icon. Consult the job aid *System Navigation* if you need help identifying the icon.
3. In the Document Header screen, begin your Report Title with "ADVR" so University Payables (UPAY) can expedite processing. Select "Employee Misc. Expense Reimbursement" from the drop-down list in the Purpose field.

   If due to a specific business need the advance should be issued via check, select which University Student Financial Services and Cashier Operations (USFSCO) office you want to pick up the check from the drop-down list in the Special Handling field of the Document Header screen. The specific business need must be documented in the expense report notes. If specific denominations are needed, please specify that in the expense report notes as well. Please note: Payments issued via check may require an additional 3 business days to process.
4. Proceed through the screens. For step-by-step instructions, including how to indicate direct deposit or cash, consult the job aid Replenish a Program Advance.

5. UPAY reviews the request and processes for payment.

# Related Policies and Procedures

*8.4.1 Open a Program Advance to Pay Human Subjects in Cash or Cash Equivalents*
*8.4.2 Reconciliation of a Program Advance*
*8.4.4 Close a Program Advance to Pay Human Subjects*
*8.4.5 Partial Close of a Program Advance to Pay Human Subjects*

# Additional Resources

*TEM Resource Page*
Job aid for *System Navigation*
Job aid for *Open and Close a Program Advance*
Job aid for *Create an Expense Report (ER)*
Job aid for *Replenish a Program Advance*
*University Payables Training Materials*
Campus USFSCO office locations and hours:
*Urbana*
*Chicago*

# 8.4.4 Close a Program Advance to Pay Human Subjects

## Policy Statement

Before you begin the procedure, it is the custodian's and business manager's responsibility to become familiar with additional policies related to this topic.

## Procedure

To close a human subjects advance:

**If there is CASH OR CHECKS to be returned**

1. Return the cash or check to University Student Financial Services and Cashiers Office (USFSCO) with the completed Report of Money Received form. Keep the deposit receipt to submit in TEM (Travel and Expense Management System). Do not send cash or checks directly to University Payables (UPAY).
2. Log in to TEM. In the Create New area, select the Expense Report icon. Consult the job aid for *System Navigation* if you need help identifying the icon.
3. Human subject advances should be closed using the purpose "Employee Misc. Expense Reimbursement".  Proceed through the screens. For step-by-step instructions, including how to submit documentation that details how the cash was spent, the job aid *Open and Close a Program Advance*.
4. UPAY reviews the expense report to ensure the funds were spent in accordance with University policy.

**If there is NO CASH to be returned**

Follow steps 3 and 4 above.

## Forms Used in this Section

*Travel or Program Advance Closure*

## Related Policies and Procedures

*8.4.1 Open a Program Advance to Pay Human Subjects in Cash or Cash Equivalents*
*8.4.2 Reconciliation of a Program Advance*
*8.4.3 Replenish a Program Advance to Pay Human Subjects*
*8.4.5 Partial Close of a Program Advance to Pay Human Subjects*
*8.4.6 Request Checks Made Payable to Human Subjects*

## Additional Resources

# 8.4.5 Partial Close of a Program Advance to Pay Human Subjects

## Policy Statement

Before you begin the procedure, it is the custodian's and business manager's responsibility to become familiar with *additional policies related to this topic*.

## Procedure

To partial close a human subject advance:

1. Log in to TEM. In the Create New area, select the Expense Report icon. Consult the job aid for *System Navigation* if you need help identifying the icon.
2. Choose the purpose "Employee Misc Expense Reimbursement".  Proceed through the screens. For step-by-step instructions, including how to submit documentation that details how the cash was spent, consult the job aid *Open and Close a Program Advance*.
3. UPAY reviews the expense report to ensure the funds were spent in accordance with policy.

## Related Policies and Procedures

*8.4.1 Open a Program Advance to Pay Human Subjects in Cash or Cash Equivalents*
*8.4.2 Reconciliation of a Program Advance*
*8.4.3 Replenish a Program Advance to Pay Human Subjects*
*8.4.4 Close a Program Advance to Pay Human Subjects*
*8.4.6 Request Checks Made Payable to Human Subjects*

## Additional Resources

# 8.4.6 Request Checks Made Payable to Human Subjects

## Policy Statement

Payments to human subjects must be issued in the form of a check when:

- When a human subject is paid a single payment which is $200 or greater or at the time cumulative payments for a calendar year exceed $200
  OR
- Payments must be mailed

## Procedure

This procedure requires a separate Travel Expense Management System (TEM) Expense Report for each human subject.

To request checks made payable to human subjects:

1. Confirm the recipient is a U.S. citizen, permanent resident, or resident alien. If they are not, consult *Award, Prize, and Human Subject Payments*.
2. If the recipient has a Banner vendor number, proceed to Step 3.

   Determine whether the recipient has a Banner vendor number. For step-by-step instructions, consult the *Banner Vendor ID and Address Query* job aid.

   If the recipient does not have a Banner vendor number and the cumulative amount to be paid to them for the study for the calendar year is $200 or more, setup the recipient as a vendor as outlined in *8.5.1 Set Up a New Vendor ID in Banner*, and proceed to Step #3.

3. Log in to TEM (Travel and Expense Management System). In the Create New area, select the Expense Report icon. Consult the job aid for *System Navigation* if you need help identifying the icon.

Create a separate Expense Report for each human subject.

4.  In the Document Header screen, if the recipient will receive:

    - **Less than $200** in the calendar year, select "Temp Vendor Payment" from the drop-down list in the Purpose field.
    - **$200 or more** in the calendar year, select "Misc. Payment-Vendors, Non-Employees, and Students" from the drop-down list in the Purpose field.

5.  Proceed through the screens. Select "141200-human subjects" from the drop-down list in the Expense Type field. Consult the *Miscellaneous or One-Time Vendor Payments* job aid for step-by-step instructions. Note, payments to non-resident aliens must be requested through University Payroll and Benefits.
6.  After review and approval by UPAY, the check is processed and mailed to the recipient.

# Related Policies and Procedures

*8.5.1 Set up a New Vendor ID in Banner*
*8.5.2 Update a Vendor ID in Banner*
*8.8.5 Submit 50 or More Payment Requests*
*8.4.1 Open a Program Advance to Pay Human Subjects in Cash or Cash Equivalents*
*8.4.2 Reconciliation of a Program Advance*
*8.4.3 Replenish a Program Advance to Pay Human Subjects*
*8.4.4 Close a Program Advance to Pay Human Subjects*
*8.4.5 Partial Close of a Program Advance to Pay Human Subjects*

# Additional Resources

*TEM Resource Page*
Job aid for *System Navigation*
Job aid for *Open and Close a Program Advance*
Job aid for *Create an Expense Report (ER)*
Job aid for *Banner Vendor ID and Address Query*
Job Aid for *Miscellaneous or One-Time Vendor Payments*
*Payments to Foreign Nationals*
*Foreign National Payments Resource Page*
*Foreign Nationals Payment Eligibility Grid*
*Award, Prize, and Human Subject Payments*
*University Payables Training Materials*
Campus USFSCO office locations and hours:
*Urbana*
*Chicago*