



## ClinCard Compensation

### Policy Statement

The Greenphire ClinCard program has been established to provide an efficient method for compensation to human subjects. Any human subject who receives \$600 or more in compensation in a calendar year should receive a 1099 for tax reporting purposes and departments will follow all associated policies relating to such practices.

The ClinCard compensation method ensures compliance with various mandates. This method not only provides a secure and efficient way to manage payments but also eliminates the risk of non-compliance.

### Reason for Policy Procedures

To provide directions on requirements and procedures for the establishment and use of the Greenphire ClinCard.

ClinCard should not be used to pay vendors when a University of Georgia Procurement Card, Purchase Order, or Electronic Payment can be used.

### Procedures

#### Establishing ClinCard:

1. ClinCard Request

Unit submits a request form via the Smartsheet workflow.

A required justification letter must be uploaded to the Smartsheet application. See the section below titled "Justification Letter" for full details of the requirement.

2. Request Review/Approval

If any study is a sponsored project, Sponsored Projects Administration (SPA) will review and confirm all information.

3. Physical ClinCard

Bursar and Treasury Services (BTS) will manage the ClinCard tracking log as cards are issued to departments.

ClinCards will be stored in a locked location with limited access. All cards are VISA branded and come with a three (3) year expiration date. If a card goes without any transactional activity for (6) six months, and has a balance, a monthly fee will be deducted from the card until another transaction is applied. Cards can only be distributed to individuals in the US during the disbursement process.

A ClinCard can be issued to a minor, but when registering a minor participant, the parent or legal guardian's information (name, address, and date of birth) must be used instead

of the minor's information. This is to ensure proper legal and ethical handling of payments to minors in studies.

**Cards cannot be issued to anyone residing outside the United States.**

BTS will notify the Custodian when cards are available for pick-up. The Custodian will plan with the BTS team to arrange the pickup of cards. Only individuals approved for pickup will be given cards. All cards will be signed for and the last 4 digits of all cards recorded and confirmed with signature.

Participants may only receive email/text message notifications if informed consent is received. This must be documented using the selection in the ClinCard-Study Participant Payment Registration form, or if a different process to collect participant information is used, it must include the consent to opt into the email/text notifications.

4. Virtual ClinCards

Virtual Cards can be requested during the Petty Cash ClinCard application process. Virtual cards require a valid US email address. Virtual cards have a three (3) year expiration date. Virtual cards will follow the same approval process as physical cards.

A ClinCard can be issued to a minor, but when registering a minor participant, the parent or legal guardian's information (name, address, and date of birth) must be used instead of the minor's information. This is to ensure proper legal and ethical handling of payments to minors in studies.

**Cards cannot be issued to anyone residing outside the United States.**

5. Greenphire ClinCard System Access

Bursar and Treasury Services will establish the study in the ClinCard system using the information provided by the department in the petty cash application and justification letter process.

BTS will establish a Study Coordinator and Approver in the ClinCard system. Anyone handling petty cash and/or change funds is in a "position of trust" and must follow [USG Policy Background Investigation](#).

BTS will provide training to all new users before system access is granted.

6. W-9

Form W-9 is required for any human subjects receiving compensation over \$600 or cumulative \$600 in all studies over a calendar year.

All human subjects meeting this monetary requirement will supply a W-9. W-9 forms should then be sent to Accounts Payable via secure send files as soon as received.

**Justification Letter:**

- This letter explains the need for the fund, including an analysis justifying the dollar amount requested, and provides the anticipated start and end date, the selection of physical/virtual cards, the name/email for the custodian, the name/email for the Study Coordinator, and the name/email for the Approver. If a study is longer than one year, a detailed breakdown will be needed for each year's funding. The application will not be approved without a complete justification letter uploaded with the application.

### **Subject Registration:**

- Studies using physical cards are required to use the ClinCard Study Participant Payment Registration Form which requires the human subject to acknowledge prior participation in any UGA study. Virtual cards may use Qualtrics or other viable forms to collect personally identifiable information (name, address, DOB, and email) of each human subject. The form will also need to require each human subject to acknowledge if they have previously participated in a prior UGA study. If prior participation is noted, the information will need to be sent to BTS Administrator for assignment of the human subject to the new study. This information is required to help ensure UGA federal tax compliance.

### **Lost or Stolen Cards:**

- If a human subject loses their card or has their card stolen, and they are still an active member of a UGA study, they should contact the Study Coordinator immediately. The Study Coordinator can cancel the original card and reissue them a new card, but it is up to the department or study team. Any funds on the original card that were fraudulently removed/spent cannot be replaced. If the human subject calls Greenphire/the bank directly, they will pay a replacement fee which is deducted from the available balance.

### **Department Card Security and Recordkeeping Requirements:**

- Keep the cards in a secure location.
- Limit authority to issue the cards to the minimum number of people possible; one person per study is strongly recommended.
- Maintain complete records to demonstrate the receipt and issuance of cards (signed log by human subject if distributed in person)
- Do not photocopy the ClinCards.
- **Do not** open the ClinCard envelopes at any time.
- Monthly reconciliations are required.
- All unused cards must be returned to Bursar and Treasury Services

### **Quality Assurance:**

- All studies using the Greenphire ClinCard will be subject to review and audit. Any study or department not using the program according to these procedures may be subject to removal. Records and reconciliations should be conducted monthly and available upon request.

### **Reconciliation of System:**

- Departments are required to complete full reconciliations per [UGA Accounting Reconciliation Policy](#) and completed monthly available upon request.
- BTS will run a Program Balance Report to balance the ClinCard funding balance remaining. A journal will be prepared to charge all accounts for the funds issued. All load fees, monthly access, and card fees will be paid by a central fund. Departments will be charged for all funds loaded onto cards (both virtual and physical cards). ClinCard will invoice UGA for the cards and fees monthly. The funding balance will be increased as programs are approved using the yearly budget. BTS will complete a payment request to ClinCard for these funds to be applied to the system to increase the funding balance.

### **Application:**

- Due to the requirement of separation of duties, each approval on the application must come from a different individual in the following categories:
  - Custodian
  - Study Coordinator (Study Coordinator and Custodian can be the same person)

- Approver (Can not be the same as the Study Coordinator)
- Director/Department Head
- Chief Business Officer (if a request is less than \$10,000)
- Dean/Vice President (if a request is above \$10,000 or provides funds more than \$10,000 for multiple requests to one custodian)
- The application must be completed in its entirety to be processed.
- All study away applications must also be reviewed by the International Finance Office in the Office of Global Engagement before submission to BTS.
- All field study applications must be reviewed by the OVPI Finance office before submission to BTS.
- Payments to or on behalf of Foreign Nationals may be subject to federal tax withholding and reporting. Further information may be required for these payments by contacting Susan Caldwell ([susanc@uga.edu](mailto:susanc@uga.edu)) prior to final approval of a Petty Cash application.

#### **Audit of a Fund:**

- All ClinCard accounts are subject to unannounced audits by Bursar and Treasury Services and/or Internal Audit Division. At the time of the audit, custodians must provide a full accounting of the funds.

#### **Modifying a Fund:**

- Transfer of Study Coordinator and/or Approver:
  - When requesting a transfer of Study Coordinator and/or Approver for the ClinCard study, departments must complete the Smartsheet application process and submit it to BTS.
  - Once approved, BTS will modify the ClinCard fund to reflect this change.
- Request for an extension of the fund account:
  - If the dates of research for a study are modified, departments must complete the Smartsheet application process and submit to BTS along with a letter of explanation addressing the need for an extension of the fund. Extensions may be approved when sufficient documentation supports a change made to the original research dates and applicable funding sources.

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#### Forms/Instructions

[Assign a Virtual ClinCard](#)

[Assign or Replace a Physical ClinCard](#)

[Edit a Registered Participant Information](#)

[Look Up a Participant](#)

[ClinCard Study Participant Payment Registration Form](#)

[Register a Participant](#)

[Request a Miscellaneous Payment](#)

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#### Additional Contacts

Senior Financial Accountant

[pettycash@uga.edu](mailto:pettycash@uga.edu) 706-542-2965

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#### Definitions

**Administrators:** Bursar and Treasury Services will upload the studies into the ClinCard portal, add Study Coordinator and Approver with rights, schedule of payments if required. By keeping the Administrator permission limited, other users will not be able to edit the study and/or the study budget.

**Custodian:** Must be a full-time employee of the University of Georgia. The custodian must accept personal responsibility for the safety, proper usage, and return of the funds entrusted. In certain circumstances, the actual handling of the funds may be delegated to another UGA employee, but the responsibility of the funds remains with the custodian (this delegation is subject to review and approval by Bursar and Treasury Services. Anyone handling petty cash and/or change funds is in a “position of trust” and must follow [USG Policy Background Investigation](#) for background and credit check requirements.

**Approvers:** May be designated at the study level to approve compensation. The Study Coordinator scheduling compensation cannot be the same person who approves the compensation.

**Study Coordinator:** The Study Coordinator will have access to their designated studies. They will be responsible for registering human subjects into the ClinCard system, assigning ClinCards, as well as submitting compensation to the subjects. Before registering a human subject, they will need to confirm with the human subject if they have a current ClinCard from a prior study. If the human subject has a current ClinCard, the Study Coordinator will need to reach out to the BTS to have the human subject added to their current study.

**Reporting:** Accessibility at a study level will allow users to receive data that only pertains to their designated studies; therefore, they will be unable to view certain reports that contain data solely at the University level (i.e., Program Balance Report, Program Balance Detail, etc.).

**BTS:** Bursar and Treasury Services

**SPA:** Sponsored Projects Administration

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#### Responsibilities

**Responsible University Senior Administrator:** Vice President for Finance & Administration

**Responsible University Administrator:** Associate Vice President – Finance Division

**Policy Owner:** Bursar and Treasury Services (BTS)

**Phone Number:** 706-542-2965

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#### Record Retention

Citation or Reference: [USG Records Retentions Schedules](#)

**Number:** 0472-09-006

This series includes bank statements, purchase requests, purchase orders, requisitions, financial reports, accounts payable and receivable records, write-off records, discrepancy, payment schedules, operating statements, year-end projections, reconciliation and expenditure reports, canceled checks, check stubs, moving expenses records, cost accounting reports, refund/disbursement request records, returned checks, deposit slips, travel records, credit voucher requisition records, cash balances, and reconciliations, sales and cash reconciliation records, journal entries, outstanding obligations, refund/disbursement requests, receipts, and invoices. For expenditures processed with grant funding, all documentation should be retained for the grant's life.

**Retention:** Final research report: PERMANENT; All other records: 7 years after the end of the grant period.

**Citation or Reference:** [USG Accounting Records](#)

**Number:** 0472-03-001

This series includes bank statements, purchase requests, purchase orders, requisitions, financial reports, accounts payable and receivable records, write-off records, discrepancy, payment schedules, operating statements, year-end projections, reconciliation and expenditure reports, cancelled checks, check stubs, moving expenses records, cost accounting reports, refund/disbursement request records, returned checks, deposit slips, travel records, credit

voucher requisition records, cash balances and reconciliations, sales and cash reconciliation records, journal entries, outstanding obligations, refund/disbursement requests, receipts, and invoices.

**Retention:** Monthly and quarterly reports: 1 year; All other records: 5 years.

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Appendices

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FAQs

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Related information

<https://app.smartsheet.com/b/form/04257abb5e2044d3835cd88be615cb87>

[https://policies.uga.edu/pdf/petty\\_cash\\_and\\_change\\_funds.pdf](https://policies.uga.edu/pdf/petty_cash_and_change_funds.pdf)

[https://www.usg.edu/hr/assets/hr/hrap\\_manual/HRAP\\_Background\\_Investigation\\_Employment.pdf](https://www.usg.edu/hr/assets/hr/hrap_manual/HRAP_Background_Investigation_Employment.pdf)

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Policy Dates

Effective Date: 02/01/2024

Date of Last Review: 06/28/2023