Participant Incentives / Cash Advances

Purpose/Overview:

All participant incentives must be explicitly allowed by the grant. If there is uncertainty regarding allowability, please contact the Research Administrator at OSP who oversees the grant for confirmation.

All participant incentives are expensed to:

- Budgetary Account: G6190 – Participant Expenses
- Expense Account: 67623 – Experiment Participant Fee F&A

Parties Involved:

Department, Principal Investigator (PI), Grants Accounting, Student Business Services, Grants Support Center

Participant Incentive Activities: Common Procedures

- The participant Incentive Request Form must be submitted to the Grants Accounting team via email.
- Departments must complete all sections of the form, including event details (date, description, quantity, unit price, amount).
- Clearly indicate whether the activity involves *Human Subjects Research* and, if so, include the *IRB protocol number* and attach the IRB approval email.
- By electronically signing the form, the PI certifies that:
    - The expenses are allowed under the grant,
    - The activity will occur within the grant period,
    - Participants are not UTEP employees, and
    - Payments will not exceed $50 per participant.
- Once the form is submitted, the accountant reviews and creates a Travel Authorization (TA) to encumber the funds on the project.

Traditional Participant Incentive Process

The Traditional Participant Incentive Process involves providing participants with cash or physical gift cards as compensation for their participation in a research study, event, or other grant-funded activity. Departments must maintain accurate records and supporting documentation to ensure compliance with university and sponsor requirements.

1. Set Up Cash Advance for Incentive Payments

- Once the TA is fully approved, a cash advance for participant incentive is created in PeopleSoft.
- The university no longer issues checks for participant incentives. Instead, funds are direct deposited to the PI or a designated UTEP employee (Participant Advance Recipient).
- The designated employee's 600 ID must be included on the Cash Advance Form.

2. Backup Documentation

The following documentation must be submitted to reconcile participant incentive expenditures:

- Participant Log listing each participant's name, signature, and amount distributed.
- Proof of Purchase (receipt) for any gift card purchased.

- Deposit Receipt or Check submitted to Student Business Services (SBS) or the Grants Management Accounting Office for any unused funds.
- If participant names cannot be disclosed due to grant restrictions or confidentiality requirements, the PI must submit an "Exception Memo" detailing the total amount distributed and the number of participants.

3. **Reconciliation**
   - The Grants Accountant reviews backup documentation and creates an Expense Report to record the actual expense to the grant under budget account G6190.

4. **Return of Unused Funds (if applicable):**
   - The PI or designated employee must return unused funds via cashier's check, money order, or cash deposit at SBS.
   - When depositing funds at SBS, provide the bottom portion of the Participant Incentive Form to ensure the funds are properly credited to the correct project and account.
   - Alternatively, the employee may issue a personal check, cashier's check, or money order payable to The University of Texas at El Paso along with the Participant Incentive/Cash Advance Deposit Form to the Grants Management Accounting (GMA) office.
   - The Cash Management team will deposit the funds and record a journal entry (JE) to return the unused balance to the project.

<u>Tango Platform eGift Participant Incentive Process</u>

The Tango eGift Card process provides an alternative to the traditional gift cards or cash described above. Tango is an online platform that offers a wide variety of e-gift cards for participants to choose from. It tracks distribution details, including participant names, email addresses, and the amounts issued.

1. **Account Setup**
   - Once the TA is fully approved, the Grants Accountant signs the form and submits a request to the Grants Accounting Assistant Manager to create a Tango account.
   - Attach the Cash Advance Form showing the name of the individual who will administer the funds.

2. **Account creation and Invoice Request**
   - The Grants Accounting Assistant Manager creates the Tango account and provides the account number to the Grants Accountant.
   - Assistant Manager sends an invitation to the designated person distributing the funds to create a Tango login.
   - The Grants Accountant requests an invoice from Tango by emailing funding@tangocard.com, referencing the assigned account number.

3. **Invoice Payment**
   - Upon receipt of the Tango invoice, a Non-PO Voucher is created in PeopleSoft to process payment.
     - The gift card account (Project 226GIFTCRD) must be used to pay the invoice.

    - The Non-PO Voucher will route to the Assistant Vice President for Research Administration for approval and then to the Support Center for final processing.
- Tango typically uploads the funds within 5-7 business days of payment.

4. **Funds Distribution**
    - Once the funds are available in the Tango account, the **department** may begin distributing eGift cards to participants via the Tango platform.

5. **Documentation and Reporting**
    - The PI must submit a Tango Distribution Report via email to Grants Accounting confirming that participant distributions have been completed.
    - This report serves as the supporting documentation for the grant file.

6. **Reconciliation**
    - The Incentive must be reconciled through a **Correcting Voucher** to transfer the actual incentive expenses to the grant project using account 67623.
    - Support Center closes the TA in the project.
    - Grants Accountant is responsible for entering the voucher number in the Participant Incentive log and mark green once voucher is fully approved.

7. **Unused Funds**
    - Any unused funds should remain under Project 226GIFTCRD.
    - The Grants Accounting Assistant Manager will coordinate with Tango to process a refund back to the university account.

Items to Keep in Mind

- A PI may have only one active cash advance per project at a time.
- If a PI requires multiple cash advances concurrently due to overlapping events or activities, the department must submit a justification memo explaining the need. Once the memo is received, approval from Grants Accounting Assistant Manager or Assistant Director must be obtained before submitting multiple requests.
- The Participant Incentive Log must be updated with each new request to ensure accurate tracking of advances and reconciliations.
- Unused physical gift cards cannot be returned to Grants Accounting. Any remaining cards should be charged to a departmental cost center.