

Research Participants and Imprest Usage

By: Sabrina Ritter

Research Participants

- Individual(s) or group(s) that are engaged in Kansas State University business, testing products, completing surveys, questionnaires, and other miscellaneous University research.
- Trained vs. Un-trained participants

IRS Reporting

- 1099-Misc form
 - Calendar Year
 - \$600.00 or more
 - Personal Information
 - Name, Address, SSN

Payment Options

- State of Kansas Check(s)
 - Processed on an Agency Payment Voucher (APV)
 - Not part of Delegated Authority
- Cash Payments
 - Dispersed through the Imprest Account
- Gift Cards
 - Purchase not allowed on the Business Procurement Card

Delegation of IRS Reporting Tracking

- Delegation of Authority Form
 - eForms
 - Approval
- Tracking of 1099 Reportable Information
 - Payments received by each participant
 - Participants IRS information and W-9
 - Voucher information
 - December 1st of each year
- Assuming responsibility
- Not tracking

Imprest

- Central Account
- Limited Funds
- Authorized Use
 - Establish Change Funds
 - Transactions that need immediate attention
 - Cash Advances for certain types of travel
 - Correct Payroll Errors
 - Advances to pay research participants

Establishing a Change Fund

- DA-74
- APV
 - Check type
 - Vendor is “UMB Bank/Cash” with an “A” in the payment indicator
 - Object Code A1150

Direct Payment to Vendors

- Exceptional Situations
- Immediate Attention
- APV
 - Check Type
 - Vendor Name with an “A” in the payment indicator
 - W-9
 - Date Needed

Travel Cash Advances

- Student Travel
 - Examples: Debate or judging teams
 - Limited amount - \$3000.00
- APV
 - Check Type
 - Faculty Member with an "A" in the payment indicator
 - Description
 - List of participants
 - Event, location, dates of travel
 - Estimated Expenses - limited to students only and out-of pocket expenses only
 - Date Needed

Travel Cash Advances

- International Travel
 - Limited amount - \$3000.00 or 80% of estimated expenses, whichever is less
 - Faculty and staff members
- APV
 - Check Type
 - Faculty Member with an "A" in the payment indicator
 - Description
 - Event, location, dates of travel
 - Estimated Expenses - limited to out-of pocket expenses only
 - Date Needed

Payroll Errors

- Correcting Payroll Errors
- APV
 - Check Type
 - Employee with an "A" in the payment indicator
 - Description
 - Type of payroll error and the amount of the error
 - Back-up
 - Wage Assignment or power of attorney clause assigning employee's right to any supplemental paycheck or paycheck adjustment

Advances to Pay Research Participants

- Research subjects
- Small amounts
- APV
 - Check Type
 - Vendor is "UMB Bank/Cash" with an "A" in the payment indicator
 - Object Code is E2696
 - Delegation of Authority form #
 - Date needed and completion date of current study
- Repayment
 - 30 days of completion or FY end, whichever comes first

Advances to Pay Research Participants

- Cash Management for Paying Research Participants
 - Required to confirm payment
- Departments with approved delegation of authority
 - List of participants (Excel spreadsheet preferred)
 - Signatures next to participants name
- Departments who do not want delegation of authority
 - List of participants (Excel spreadsheet preferred)
 - Need the name, address, SSN and signature of participant
 - W-9

Repaying the Imprest Account

- Change Funds
 - Typically only happens when the Change Fund is actually closing
 - Funds should be returned to the Cashier's office, 211 Anderson Hall
- Direct Payment to Vendors
 - 2 Ways to Repay:
 - First, original receipt/invoice attached to the Imprest request, the Division of Financial Services will repay the Imprest Account on your behalf
 - Second, no original receipt/invoice attached to the Original Imprest request, the Department will need to repay the Imprest account
- Travel Cash Advances
 - Allowable Travel Expenses are less then the original advance amount
 - Return the remaining funds to the Cashier's office with a note of the original Imprest request document number
 - Create an Travel Voucher to reimburse the remaining portion owed to the Imprest account
 - Allowable Travel Expenses Exceeds the original advance amount
 - Create 2 documents: First document repays the Imprest account for the Total amount spent and the second document will be another Imprest request to repay the traveler the difference in Actual expenses and the advanced amount

Repaying the Imprest Account

- **Correcting Payroll Errors**
 - Employee requesting relief must either personally reimburse the Imprest account
 - or
 - Employee must sign of the paycheck that follows
- **Cash Payment to Participants**
 - Return funds not disbursed
 - Create an APV to pay the Imprest account for the actual amount disbursed
 - Object Code E2696
 - Back-up depends upon Delegation of Authority

Repayment Vouchers

- **Vendor: KSU Imprest Funds #1**
- **Funding: Departmental Funding, plus proper object code**
 - Research Participants - E2696
- **Description:**
 - General Description
 - Original Document #
- **Proper Back-up Documentation**

Q & A

Thank you!!!

- Questions regarding Paying Research Participants or the Imprest account, can be directed to Sabrina Ritter at 785-532-1845 or by email at ssritter@ksu.edu.