

# Making Payments to Research Study Participants Part 2: Technical Knowledge Session

Presenters:

Lynell Griffin, Director - Disbursements

Cindy Lyons, Deputy Controller

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Tamira McCord – Tango Card, Inc. Account Representative

April 22, 2021

## Agenda

1. Introduction
2. Supplier Registration
3. Invoice Tips & Tricks
4. Forms
5. How to return cash and gift cards
6. 1099s
7. Reconciliation
8. Tamira-Tango Representative
9. Wrapup

# 1. Introduction

## 2. Supplier Registration

## Supplier Registration

- Supplier registration required if the supplier is not available in Quantum Financials for invoicing
- Must select supplier type of GWF or State
- Must include the SSN if the payment will be  $\geq \$100$  *or* if the supplier type is State

# Supplier Registration

- Coming attraction #1: Supplier Upload capability
- Roll out in June 2021
- Can only be used for creation of 15 **GWF** suppliers or more
- Spreadsheet will need to be completed and submitted to the supplier registration via a secured email **only**.
- Will receive confirmation of supplier registration and the newly created supplier number

# Supplier Registration

Supplier Name*	Address Name *	Country	Address Line 1	City	State	Postal code
Simpson, Bart	Primary	US	1313 Mockingbird Ln	Springfield	MD	21201
Flanders, Ned	Primary	US	1313 Mockingbird Ln	Springfield	MD	21201
Clown, Krusty	Primary	US	1313 Mockingbird Ln	Springfield	MD	21201
Burns, Mr.	Primary	US	1313 Mockingbird Ln	Springfield	MD	21201
Nahasapeemapetilon, Apu	Primary	US	1313 Mockingbird Ln	Springfield	MD	21201
Simpson, Homer	Primary	US	1313 Mockingbird Ln	Springfield	MD	21201

# 3. Invoice Tips & Tricks



## Invoice Tips & Tricks

- Use an invoice number that is identifiable.  
The invoice number prints on the check
- Use Invoice group feature to be able to track invoices for a specific project or account

# Invoice Tips & Tricks

Manage Invoices

Done

Search Results

Search: Invoice

Advanced Saved Search All Invoices

\*\* At least one is required

Business Unit

\*\* Invoice Number

Invoice Amount

\*\* Invoice Date

\*\* Supplier or Party

\*\* Supplier Number

Supplier Site

Taxpayer ID

\*\* Invoice Group KW-GC

Search Reset Save...

Actions View [Grid] [Edit] [Print] [Detach] [Validate] [Pay in Full] [Approval] [Post]

Invoice Number	Invoice Date	Creation Date	Supplier or Party	Supplier Site	Unpaid Amount	Invoice Amount	Applied Prepayments	Invoice Type	Notes	Validation
GC Sales Dec. 19	05/03/2020	05/02/2020 08...	UMB Account Transf...	Account Trans	0.00 USD	0.00 USD	0.00 USD	Debit memo		Validated
GC Sales Feb. 20	05/23/2020	05/23/2020 02...	UMB Account Transf...	Account Trans	0.00 USD	0.00 USD	0.00 USD	Debit memo		Validated
GC Sales Jan 20	05/11/2020	05/11/2020 06...	UMB Account Transf...	Account Trans	0.00 USD	0.00 USD	0.00 USD	Debit memo		Validated
GC Sales Mar. 20	05/25/2020	05/25/2020 12...	UMB Account Transf...	Account Trans	0.00 USD	0.00 USD	0.00 USD	Debit memo		Validated
GC SALES NOV 19	02/26/2020	02/26/2020 03...	UMB Account Transf...	Account Trans	0.00 USD	0.00 USD	0.00 USD	Debit memo		Validated
GC- BUYBACK 1/21	04/07/2021	04/07/2021 03...	UMB Account Transf...	Account Trans	0.00 USD	0.00 USD	0.00 USD	Debit memo		Validated

## Invoice Tips & Tricks

- Be sure to confirm the invoice pay group and payment method. Both should match
- Print NONPO invoice header in portrait format and attached to the supporting documentation
- Verify invoice has been validated and initiated for approval

# Invoice Tips & Tricks

Search Results [UNIMAR20](#)

## Invoice Details

Validated Actions Save Save

<b>Invoice Date</b>	01/19/2021	<b>Invoice Amount</b>	1,000.00 USD	<b>Business Unit</b>	NONPO
<b>Invoice Type</b>	Standard	<b>Applied Prepayments</b>	0.00 USD	<b>Payment Business Unit</b>	NONPO
<b>Supplier or Party</b>	TANGO CARD INC	<b>Unpaid Amount</b>	0.00 USD	<b>Payment Terms</b>	Immedia
<b>Supplier Site</b>	1-4700 42ND AVE	<b>Hold</b>	0	<b>Payment Currency</b>	USD
<b>Address</b>	4700 42ND AVE, SUITE 430-A, SEATTLE, WA-98116	<b>Notes</b>		<b>Attachments</b>	<a href="#">Tango gi</a>

Lines [Holds and Approvals](#) [Payments](#) [Installments](#)

<b>Unique Remittance Identifier</b>		<b>Pay Group</b>	<u>STATE PAYMENT</u>
<b>Unique Remittance Identifier Check Digit</b>		<b>Payment Reason</b>	
<b>Bank Charge Bearer</b>		<b>Payment Reason Comments</b>	— Pay alone
<b>Settlement Priority</b>		<b>Discountable Amount</b>	1,000.00
<b>Delivery Channel</b>			

View ▾ **Detach** Place Hold Release Hold Split Installment

Installment	Due Date	Gross Amount	Unpaid Amount	Payment Priority	Payment Method	Bank Account	Details
1	01/19/2021	1,000.00	0.00	99	<u>State Payment</u>		
<b>Totals</b>		<b>1,000.00</b>	<b>0.00</b>				



## Invoice Tips & Tricks

- Coming attraction #2-State check information
- Available mid May 2021
- Access to see the state check number and check date for NONPO invoices
- Information will be available on the manage installments page under the details tab
- Separate communication will go out to all Quantum Financials users



# 4. Forms



## Forms cont.

- New Tango Refund DocuSign form will be available June 2021 on the Working Fund site
  - <https://www.umaryland.edu/financialservices/disbursements/working-fund/working-fund-forms/>
- Department will fill out form and sign; forward to PI for signature and date
- DocuSign routes the form to Disbursements for processing, (cc: department)

## Tango Card Refund Form



ADMINISTRATION AND FINANCE

Office of the Controller

**QOTC USE ONLY**

Check #: \_\_\_\_\_

Refund Approval: \_\_\_\_\_

### Tango Card Refund Request Form

Departmental Contact Name: (Tango account holder)			
Requestor/Contact person:		Date:	
E-mail:		Phone:	

Reason for Refund:	
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Quantum NONPO Invoice Number	Quantum NONPO Invoice Amount	Tango Card Account Number				
		A				
Project	Organization	Contract Number	Funding Source	Exp Type	Refund Amount	
				7062		
Distribution Combination		7062-000-00000000-000000-00000000-000(example)				
Object	Source	Organization	Activity	Purpose	Function	Refund Amount
7062						

Departmental Contact Signature (Tango account holder)		Date	
PI/Designee Signature		Date	

<b>For Tango Card Inc. Use ONLY</b>			
UMB account details			
Bank :	Wells Fargo Bank, N.A.,	Bank Address:	420 Montgomery Street, San Francisco, CA 94104
Account Name:	State of Maryland – University of Maryland Baltimore	Account Number:	4108055153
ACH/ RTN:	121000248		

<p>If you have questions email <a href="mailto:fs-wf-giftcards@umaryland.edu">fs-wf-giftcards@umaryland.edu</a> or call Damon West at 410-706-1485/ Michele Robinson at 410-706-6746.</p>	<p>General Working Fund <a href="mailto:fs-wf-giftcards@umaryland.edu">fs-wf-giftcards@umaryland.edu</a> Office of the Controller The Saratoga Building- Room 02- 125 220 Arch Street Baltimore, MD 21201</p>
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## Forms cont.

### Void Check Form:

- Used to reissue a GWF check
  - Lost, damaged, expired
  - Include invoice header, copy of check, and email/memo reason for reissue
- Used to credit department
- Entire original check should be included

## Void Check Form



ADMINISTRATION AND FINANCE

OOTC USE ONLY	
Check #:	_____
Check date:	_____
VZ#:	_____
Request Approval:	_____
Verify check(s) are o/s and Void checks:	_____
Check Approval:	_____

Office of the Controller

### Working Fund Check Return/Void Form

Requesting Department Name:	_____		
Requestor/Contact person:	_____	Date:	_____
E-mail:	_____	Phone:	_____

Request:	<input type="checkbox"/> Reissue check	<input type="checkbox"/> charge back to dept (UMB)
Reason for Return:	_____	

Original (returned/voided) Check Information			
Payee name (last, first, initial)	Check Date(mm/dd/yy)	Check #	Check Amount
Grand Total:			\$ 0.00

Only one account distribution per form							
Project	Source	Organization	Activity	Purpose	Function	Object	Amount

If you have questions email  
[fs-workingfund@umaryland.edu](mailto:fs-workingfund@umaryland.edu)

If you need to speak to someone call  
Damon West at 410-706-1485 or Michele Robinson at 410-706-6746.

Return original form and supporting documentation to:

General Working Fund  
Financial Services  
The Saratoga Building- Room 02-125  
220 Arch Street  
Baltimore, MD 21201

# 5. How to return cash and gift cards

## Returning Cash and Gift Cards

If the part of the study involving compensation to participants ends then the best practice is to settle undistributed cash or gift cards as soon as possible.


- Cash is returned by making a deposit at the Cashier's Office
  - The Cashier's Office is located at:  
University of Maryland, Baltimore  
Health Sciences and Human Services Library  
601 W. Lombard Street, 2<sup>nd</sup> Floor  
Baltimore, Maryland 21201
  - ***Cashier's Office will be accepting departmental deposits on Tuesdays and Thursdays from 9:00am – 3:00pm by appointment only.***
- To schedule an appointment, please book via Microsoft Bookings at:  
<https://outlook.office365.com/owa/calendar/UMBUniversityCashier@umbcits.onmicrosoft.com/bookings/>.


## Return Cash and Gift Cards cont.


- Gift Cards purchased before January 2021 can also be returned by creating a buyback request in the Gift Card system (GCS)
- Deadline for Buyback requests is June 15, 2021. After June 15, 2021 buybacks will no longer be accepted. Departments must resolve unused gift cards by transferring them to another project – see Procedure for more information on how to handle unused gift cards
- Once buyback is approved, create an appointment to return cards to the Cashiers Office
  - Open Tuesday and Thursday from 9:00 AM – 3:00 PM by appointment only.
  - Click this link to schedule an appointment:  
<https://outlook.office365.com/owa/calendar/UMBUniversityCashier@umbcits.onmicrosoft.com/bookings/>
  - Cashier's Office Webpage: <https://www.umaryland.edu/student-financial-services/>

## How to submit a buyback request

### Buybacks

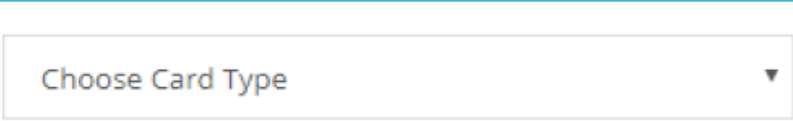
- A. From the main menu select  **Sell Back My Cards**
- B. Choose your card type (if type is not list then this is not an allowable buyback)



 FS Gift Card Buyback

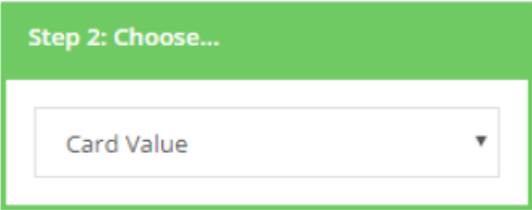


#### Step 1: Choose Card Type




Choose Card Type ▼

- C. Card Value (If value is not list then it is not allowable buyback)



#### Step 2: Choose...



Card Value ▼

GCS LINK

<https://afcf.umaryland.edu/gcExchange/>



## D. Complete all (\*\*)

Step 3

**\*\* required fields**

**All buybacks will be applied to Object 7062**

<b>Gift Card Type:</b>	Amazon	
<b>Gift Card Value:</b>	\$20.00	
<b>Quantity: **</b>	<input type="text" value="number only"/>	<b>Total:</b>
<b>Project ID: **</b>	<input type="text" value="number only"/>	
<b>Quantum Source: **</b>	<input type="text" value="number only"/>	
<b>Quantum Organization: **</b>	<input type="text" value="number only"/>	

Submit Request

E. Click Submit Request . You will receive an email that your buyback request was submitted to Disbursements for review.

F. Once your request has been approved, you will receive a buyback approval notice. The department has 15 business days to physically return the cards to the Cashier's Office.

Although buybacks will no longer be accepted after June 15, 2021:

- Requests to obtain gift cards will be accepted until the Gift Card System inventory is depleted!

(The inventory will not be replenished and special orders cannot be accepted).

- Therefore, use caution to only request gift cards as needed. Buybacks for cards obtained from the Gift Card System after January 1, 2021 are not eligible for buyback.
- The Gift Card System will be retired after the current inventory is depleted. An announcement will be made prior to retiring the System.

# 6. 1099s

## 1099s

- Required when all taxable payments to an individual equal or exceed \$600 in a calendar year
- UMB is required to report all payments of \$600 or more to the IRS
- Participant will receive a 1099-MISC for cash, check, or gift cards

## 1099s cont.

- If department is dispensing gift cards to a RSP totaling \$100.00 or more a monthly participant log should be sent to Disbursements
  - Log should include name, address, SSN, and total amount received (cash and/or gift card)
- When a RSP receives cash/gift card of \$600 or more per calendar year. RSP information should be sent to Disbursements
- Send department monthly log to [fs-workingfund@umaryland.edu](mailto:fs-workingfund@umaryland.edu)
- Send the log via [securexfer.umaryland.edu](https://securexfer.umaryland.edu)  
Subject: 1099

# Log sample

DEPARTMENT NAME							
DIVISION/STUDY NAME		CASH LOG					
DEPT. CONTACT NAME, EMAIL, PHONE #							
Date of Visit	Participant	Address	City	State	Zip	SS#	Amount
10/22/20	POLAR, RATIO	2 ELEMENT ROAD	CARBON	OH	48795	XXX-XX-XXXX	\$250
10/29/20							\$250
11/5/20							\$250
11/12/20							\$250
11/19/20							\$250
Total Cash Received:							<b>\$1,250</b>
10/30/20	MASS, SILVER	47 TRANSITION MT	HYDROGEN	MN	10791	XXX-XX-XXXX	\$250
11/6/20							\$250
11/13/20							\$250
11/20/20							\$250
11/24/20							\$250
Total Received:							<b>\$1,250</b>

# Questions?



# 7. Reconciliations: Object 7062



# From Part 1 Workshop Dated April 1, 2021

## Accounting Principles



- For RSPs who receive cash or gift cards, the expenses are incurred when the RSP receives the cash or gift card.
- When cash or gift cards are used, object 7062 is used to “hold” the funds until disbursed to the RSP.

Also, UMB cannot invoice for F&A until expense is incurred.

## Accounting Principles



### Object 7062 – Study Participant Pay

When cash or gift cards are distributed, a debit memo is required to move the funds from 7062 to expense object 3125 – Study Participant Group.

## Accounting Principles

### Object 7062 – Study Participant Pay

- It is critical that funds do not linger in object 7062. Debit memos should be processed timely.
- Subsequent payment requests can be denied by Disbursements.
- Negative consequences on audits.
- The State closely monitors the Working Fund activity due to the nature and volume of transactions.

- Use Quantum Analytics to run the Object 7062 report
- The Object 7062 report is used for:
  - Requesting subsequent checks needed to make cash or gift card payments – a copy of the report must be included with the check request
  - Reconciling cash and gift card payments – a copy of the report must be included with the reconciliation documentation

# 7. Reconciliations

# From Part 1 Workshop Dated April 1, 2021

## Reconcile Payments with the Study Funds Received

- A reconciliation is a formal document that summarizes the funds received, distributed and remaining. Interim reconciliations should be signed and dated by the preparer. Final reconciliations should be reviewed, signed and dated by the preparer, department administrator (or designee), and Principal Investigator.



- Notes:
  1. The study participant log (or other record showing recipient payments) is required.
  2. Count cash and gift cards at least once per month.
  3. Reconcile count and activity with the original fund request at least once per month.
  4. Compare activity on the reconciliation worksheet with the general ledger activity.

- Tools needed to perform a reconciliation:
  - Study Participant Log
  - Cash/Gift Card Count Sheet
  - Reconciliation Template
  - Quantum Analytics Reports
    - Object 7062
    - Object 3125

# Reconciliations

## 1. Count cash and gift cards on hand

– Complete the Cash/Gift Card Count Sheet:

SAMPLE

University of Maryland Baltimore

Cash/Gift Card Count Sheet

*Instructions: Please fill in the fields shaded blue below.*

Department		Working Fund Check #/GC Order #		Date of Count	
Cash/Gift Card Custodian		Working Fund Check Amt./GC Order Amt.		Time of Count	
Administrator		Project ID		Name of Counter	

BILLS			GIFT CARDS		
Value	Quantity	Amount	Denomination	Quantity	Amount
\$100	x			x	\$0
\$50	x	0		x	0
\$20	x	0		x	0
\$10	x	0		x	0
\$5	x	0		x	0
\$1	x	0		x	0
<b>Total Bills</b>		<u>\$0</u>	<b>Total Value of Gift Cards</b>		<u>\$0</u>

### RECONCILIATION

	Check/GC Order Amount	Distribution
WF Request - Check #/GC Order #		Cash Gift Cards
		<u>\$0</u>
Check/Order request amt	50	
Less: Distribution	0	
Amt. Remaining	0	
Cash/card count	0	
Difference	<u>\$0</u>	

## Reconciliations Continued

2. Reconcile count and activity to the original funding

– You will need the [Study Participant Log](#):

**SAMPLE**

**Study Participant Log**  
**IRB/Protocol #62507322**  
**Project ID 12345678**

**WF Request - November 1, 2012**

<b>November 22, 2012</b>	<b>Signature or Participant ID Number</b>	<b>Cash</b>	<b>Gift Card</b>	<b>Check</b>
Michael Smith		\$50		
Keith Smith		\$50		
Charles Smith		\$50		
Brian Smith		\$50		
William Smith		\$50		
<b>Total</b>		<b>\$250</b>		

<b>November 23, 2012</b>				
Robert Johnson		\$50		
James Johnson		\$50		
<b>Total</b>		<b>\$100</b>		

<b>November 24, 2012</b>				
Paul Hewson			\$50	
David Evans			\$50	
<b>Total</b>			<b>\$100</b>	

Dr. Bruce Clemons  
PI Name

11/30/2012  
Verification Date

PI Signature

## Reconciliations Continued

3. Complete the [Reconciliation Worksheet](#):

**Study Participant Reconciliation Template**

**IRB/Protocol #62507322**

**Project ID 12345678**

***Instructions: Please fill in the fields shaded blue below.***

**SUMMARY OF ACTIVITY**

	Date	Cash	Gift Cards	Total
Amount Distributed to Participants *	11/22/2012	250		250
* Detail on Study Participant Log	11/23/2012	100		100
	11/24/2012		100	100
				-
				-
<b>Total Distributed</b>		<b>\$350</b>	<b>\$100</b>	<b>\$450</b>
Remaining In Department (per cash/card count)	11/30/2012	525	25	550
<b>Total Distributed and Remaining</b>		<b>\$875</b>	<b>\$125</b>	<b>\$1,000</b>

**RECONCILIATION**

	Date	Check Amount	Distribution (autofills from above)
WF Request - Check #15875	11/1/2012	1,000	Cash 350 Gift Card: 100
			\$450
		Check request amount \$1,000	
		Less: Distribution (450)	
		Amt. Remaining 550	
		Cash/card count 550	
		Difference \$0	

**General Ledger Reconciliation**

Amount Distributed from Above	\$450
Amount Charged to Project General Ledger Account 3125	\$450
Difference	\$0

-----Note: Any difference not equal to zero requires investigation and corrective action-----

Nate Reuss - Study Coordinator  
Name & Title of Preparer

\_\_\_\_\_  
Signature of Preparer and Date

Noel Mitchell - Research Administrator  
Name & Title of Reviewer

\_\_\_\_\_  
Signature of Reviewer and Date

Dr. Bruce Clemons  
Name of Principal Investigator

\_\_\_\_\_  
Signature of Principal Investigator and Date

# Questions?





# Change Management and Advisory Services

## From the Part 1 Workshop Dated April 1, 2021

## Change Management and Advisory Services (CMAS)

- (CMAS) provides assistance and oversight to campus departments with any audit, compliance, and general fiscal or operational matters. They support the University by advising, assisting, and educating the campus community on accountability and compliance effectiveness.

Saratoga Building  
Ground Floor Level

## CMAS Review Requirements

- Conduct periodic reviews of a sample of payments to ensure departments are reconciling logs and reclassifying appropriate amounts
- Ensure departments are following policy and procedures (i.e. all requirements)
- Report results to the department selected, OOTC, and SPAC

## Compliance Trends

- Funds not adequately secured and accounted for (offsite locations, personal bank accounts)
- Initial and monthly counts are not done, not done by independent person, not documented
- Funds are not tracked properly (no log, only receipts) or separately by working fund request
- Study participant logs don't have all necessary information (no participant signature)

## Compliance Trends (Cont.)

- Debit memos to reclassify disbursement amounts are not performed or amount transferred is not proper
- PI not verifying study participant logs by signing and dating log
- Undistributed funds not deposited back timely (unused cash or gift cards)

## Important Concepts - Review

- Policy and Procedure controls and requirements apply to:
  - All types of compensation (e.g. checks, cash, GCs)
  - All sources of compensation (e.g. Working Fund, State, and GCS)
  - All types of physical and electronic delivery methods (e.g. Face-to-face, U.S. mail, email)
  - All study/department locations (e.g. on campus, off campus, remote)

## Important Concepts - Review

- Use caution to ensure that the SPP process is used for the purpose intended
  - People
    - Compensate Study Participants (see definition)
  - Funds
    - Used to pay Study Participants for participating in a study as allowed/described in the study documents

## Important Concepts - Review

- **Validity of the participants – Required by the PI**
  - The process for providing reasonable assurance that payments are only made to individuals who are enrolled in the research study. The Study Participant Log must be compared to the research study records to validate that people listed on the log are valid study participants. The method that is used to test the validity should be documented.
  - Referred to under each form of compensation in the Procedure



## Important Concepts - Review

- Proper segregation of duties:
  - Person A acquires funds and Person B counts and verifies the funds
  - A person not directly associated with the study performs the monthly reconciliations
  - Funds are stored in a safe or locked drawer



## FY21 Year End Deadlines

- **NONPO Supplier Registrations**- new suppliers that are needed for FY21 invoices must be submitted with complete and accurate information by **Wednesday, June 2nd**.
- **NONPO invoices with “State Payment”** payment method- the invoice must be initiated and approved by the department and supporting documentation must be emailed to [rs-bf-nonpo@umaryland.edu](mailto:rs-bf-nonpo@umaryland.edu) via [Accellion](#) by **Wednesday, June 16th**.
- **NONPO invoices with “General Working Fund”** payment method- the invoice must be initiated and approved by the department and supporting documentation emailed to [rs-bf-nonpo@umaryland.edu](mailto:rs-bf-nonpo@umaryland.edu) via [Accellion](#) by **Wednesday, June 16th**.

# Upcoming Workshops:

Monday, May 10

11:00am -12:00pm

by web seminar

Q&A

This is an opportunity to ask questions related to reconciling payments. May also be helpful as we approach the end of the fiscal year! Will be offered again in June.

# Upcoming Workshops:

Thursday, June 10

2:00 pm -3:00 pm

by web seminar

Q&A

This is an opportunity to ask questions related to reconciling payments. May also be helpful as we approach the end of the fiscal year!

# Tango Card

# Questions?

