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| A close up of a logo  Description automatically generated | |  | **Standard Operating Procedure (SOP)** |
|  | **Issuing Department:**  Office of Research and Innovation |
| **Title:** Greenphire ClinCard Procedures | | | **Submitted By:**  Jennifer Reed-Hack, Senior Financial Analyst, ORI |
| **Supersedes:** RAS 01.01 | | | **Approved** **By**:  Kairi Williams, Associate Vice Provost, Research Operations & Compliance and Research Integrity Officer |
| **Effective Date:**  June 1, 2015 | **Last Reviewed:** October 1, 2020 | | **Next Review**: October 1, 2021 |

1. **Background and Purpose** 
   1. The Greenphire ClinCard system is one mechanism for providing reimbursement to participants in clinical trials sponsored by the University. This document serves to document the procedures and responsibilities surrounding the issuance of cards and the corresponding accounting.
2. **ClinCard Overview:**
   1. **What is a ClinCard?**

The ClinCard is a web based, reloadable, debit card that automates reimbursements for subjects who are engaged in clinical research.

* 1. **Who can obtain a ClinCard?**

Any researcher may request ClinCards for their participants who are involved in a sponsored and NIH trials.

* 1. **Why should I use a Clincard?**
     1. Minimizes the risks of the use and safeguarding of cash (i.e. theft).
     2. Alleviates the time, cost and approvals required for issuing a check.
     3. Reports can be obtained for usage reporting, analytics, and tax reporting.
     4. Subjects receive immediate deposits into the ClinCard account.
     5. ClinCard integrates with the Clinical Conductor system.
     6. ClinCard allows at time of service payment for subject visits and travel stipends.
  2. **How to obtain a ClinCard?**

Once the contract is fully executed the research coordinator/staff sends an email to Jennifer Reed-Hack, Office of Research and Innovation, [jr3275@drexel.edu](mailto:jr3275@drexel.edu) requesting use of the Clin Card system. Items that must be included in the e-mail are listed below:

* + 1. Title of trial
    2. Grant Fund/Org Number
    3. Name of Principal Investigator
    4. Copy of Fully Executed Contract with Budget and Schematic
    5. Names, titles and email addresses of personnel who will be working on the study and need access to the system.

* 1. **Study closure**

At the end of the study any remaining or unused ClinCards need to be returned to the in the Office of Research and Innovation, Senior Financial Analyst.

* 1. **How to calculate cost per study trial**

The example below assumes the trial will have 10 subjects and 10 visits:

* + 1. Cost of ClinCard is $4.00 per card. This amount should be multiplied by the number of expected subjects. $4.00 X 10 subjects = $40.00
    2. There is a $1.15 Fee for each time the ClinCard is loaded with funds. This fee should be multiplied by the number of study visits and then by the number of subjects. $1.15 X 10 visits X 10 subjects = $115.00
    3. Add the amounts from Step 1 and 2. Total ClinCard Activation fees = $ 40.00; Total load fees = 115.00
    4. Total fees for study= $155.00
  1. **Notification to subject**

The language below must be included in consent form in the section labeled “What else do I need to know”.

Example language: “You will be paid $$ for each study visit completed. You will be paid a total of $$ if you complete all the scheduled study visits. If you do not complete the study, you will be paid only for the study visit you completed. You will be paid using a ClinCard debit card and the funds will be loaded on the card within 24 hours of each visit. It is important that you do not lose the debit card. If the card is lost or stolen, you will need to contact the study coordinator. A replacement card will be issued; $4.00 will be deducted from your next stipend payment.

* 1. **Taxable Income Language**

If payments to subjects are $600 or more a W-9 form must be collected by the study coordinator and kept on file. The Senior Financial Analyst from the Office of Research and Innovation will request the W-9 for each subject who received $600.00 or over from the study coordinator in December of each year. The following language is part of the consent form.

* + 1. “Research payments in cash or cash equivalents that exceed $600.00 per calendar year must be reported to the Internal Revenue Service (IRS) by the University. The level of reimbursement for this study is at a level that the potential exists for the federal tax reporting to the IRS for your participation in this study.”

The Office of Research and Innovation will send all W-9 forms to Drexel University Tax Department for them to issue and send out 1099’s to the appropriate subjects.

**II. Accounting Procedures**

1. **Funding of the Drexel University Greenphire ClinCard Cash Account:**
   1. The Treasury Office will deposit initial startup funds of $10,000. Payment will be made from the University’s Cash Concentration Account.
   2. Greenphire will notify the Office of Research and Innovation if the minimum balance of $2,000 is reached.
   3. The ORI will review the activity and notify Treasury to replenish the funds back to the $10,000 maximum.
   4. The cash account is reconciled monthly.
   5. The maximum amount of $10,000 will be evaluated and increased if the replenishments become more frequent than monthly.
   6. The journal entry to fund the Greenphire ClinCard Cash Accounts is as follows:

DR: Drexel Cash Concentration Account (990000-0062)

CR: Drexel Greenphire Imprest Account (130683-0366)

1. **Greenphire ClinCard Monthly Reporting and Load Fee:**
   1. On a monthly basis a report will be run with detail of all card activity. This report will include study payment amounts loaded to cards, $4.00 per # of cards activated and the $1.15 per load fee for each clinical trial. The load fees are not paid from the Imprest account and will be invoiced separately by Greenphire. There will be three journal entries done for the load fees, stipend payments and load fees that will be sent to RAS to be posted to the appropriate study funds. Example:

DR. Clinical Trial Fund-Org-3670 (Participant Fee Expenses)

CR. Greenphire ClinCard Imprest Account (130683-0366)-**For load amount only**

* 1. The Senior Financial Analyst will receive the invoice for the load fees from Greenphire and process for payment via SmartSource and pay from 130683-3207-3670.

1. **Lost or Stolen ClinCard:**
   1. If a ClinCard is reported lost or stolen by a study participant, the Clinical Research Manager will issue a new card, at the cost of $4.00 which will be deducted from the next study visit.
2. **Year End Tax Reporting:**
   1. In mid-December of year, the Senior Financial Analyst in ORI will run a report to determine if any study participants have received $600 or greater for study compensation during the preceding calendar year.
   2. The report will be provided to the Tax Department along with any W-9 forms so that a Form 1099-MISC can be issued to those participants receiving more than $600.

**FAQ’s**

**What are Coordinator’s Responsibilities?**

* Register a patient in Clinical Conductor for ClinCard to be activated.
* Collect information for IRS Form W-9 (subject’s signature)
* Issue payment within 24 hours for subject once visit is completed
* Provide training to subject on how to use the ClinCard
* Providing a secure location (i.e. safe/locked storage) for unused ClinCards

**Who will do the training?**

Training will be provided by the Senior Financial Analyst, in the Office of Research and Innovation, upon request to participate in ClinCard program**.**

**What happens if the subject loses the card?**

If the subject loses the debit card, the subject should notify the site study coordinator. The coordinator will be able to replace the card. By replacing the card, the old card is automatically inactivated, and the remaining funds are automatically transferred to the new card. A fee of $4.00 will be deducted from the subject’s next stipend payment.

**Questions**

If you have any questions and/or concerns, please contact the Senior Financial Analyst in the Office of Research and Innovation at [jr3275@drexel.edu](mailto:jr3275@drexel.edu).