



**GRANTS & SPONSORED PROGRAMS AND FINANCIAL GRANTS  
MANAGEMENT**

**PARTICIPANT SUPPORT COST POLICY**

<b>Approved by:</b>	<b>Office of the Provost</b>
<b>Policy Effective Date:</b>	<b>November 16, 2006;</b>
<b>Revised:</b>	<b>October 15, 2012; December 11, 2019</b>
<b>Related Policies:</b>	<b>Grants &amp; Sponsored Programs and Financial Grants Management Policies and Procedures November 16, 2006; Revised October 15, 2012; June 12, 2018.</b>
<b>Additional References:</b>	<b>OMB 2 CFR 200.75; NSF Guidance: PAPPG II.C.2.g(v)</b>

**PURPOSE**

This document establishes a policy to comply with federal regulations, ensuring that funds provided for participant costs are separately accounted for, and expended for appropriate and intended objectives.

Participant support costs are defined by [Uniform Guidance 2 CFR 200.75](#) as direct costs for items such as stipends or subsistence allowances, travel allowances, and registration fees paid to or on behalf of participants or trainees (but not employees) in connection with conferences or training projects. For the purposes of this policy, employees include Barry faculty, staff, student assistants, graduate assistants and Federal Work Study students.

**POLICY STATEMENT**

Funds provided for participant support may not be used by the University for other categories of expense without the specific prior written approval of the sponsor. Indirect costs are not allowed on participant support costs. Therefore, the University will set up a project budget for participant support costs separately from other funds awarded by the sponsor.

**BUILDING FOR PARTICIPATING COSTS**

- Participant Support costs is a budget category that is excluded under 2 CFR 200’s definition of Modified Total Direct Cost for the purposes of F&A. When the MTDC base is applied, participant support expenses should not be charged F&A. However, when there is a TDC base, participant support should be charged F&A just as tuition, equipment or any other modifier would be in those situations. Though Participant Support does require its own account code due to re-budgeting restrictions, this separate project should still follow the same IDC base as the main award.

- Please note that some sponsors (i.e. NSF) have special conditions surrounding participant support costs which may differ from the normal treatment of the costs at the University. These special conditions should be considered when budgeting for participant support.

#### **ALLOWABILITY DETERMINATION**

The following criteria are required in order for a participant support cost to be allowable:

- The costs are included in the budget and the budget is approved by the Federal awarding agency or prior written approval is received from the Federal awarding agency;
- The cost is a direct cost on the project
- The costs are justified programmatically.

Participant Support Costs *Do Not* Include the Following Types of Expenses:

- Honoraria paid to a guest speaker or lecturer
- Expenses for project personnel or collaborators to attend meetings, conferences, or seminars including meetings to discuss a research project's progress and direction
- Payments to participants in human subject research studies
- Conference support costs such as facility rentals, media equipment rentals, or conference food and snacks
- Payments to the providers of the training
- Payments to other employers to reimburse the employer for the costs related to sending its employee to a training

#### **NATIONAL SCIENCE FOUNDATION REQUIREMENTS**

(Adopted from NSF Proposal and Award Policies and Procedures Guide)

Participant support is provided by a number of federal agencies and other sponsors. The National Science Foundation has the most restrictive policies governing the budgeting, expending and reporting of these funds. Participant support costs provided by sponsors other than NSF will follow the same requirements as specified in this policy unless an award specifies otherwise.

Participant support allowances may not be paid to trainees who are receiving compensation, either directly or indirectly, from other Federal government sources while participating in the project.

A non-NSF Federal employee may receive participant support allowances from grant funds provided there is no duplication of funding of items, and provided no single item of participant cost is divided between his/her parent agency and NSF grant funds. The allowance must be reasonable and limited to the number of days of attendance at the conference plus the actual travel time required to reach the conference location.

For travel costs of participants, the restrictions regarding class of accommodations and use of US-Flag air carriers are applicable. In training activities that involve field trips, costs of transportation of participants are allowable.

Local attendees may participate in conference meals and coffee breaks; however, grant funds may not be used to pay per diem or similar expenses for these participants.

## **RESPONSIBILITIES**

*Principal Investigator* (Individual responsible for the conduct of the project)

- Identifies costs that meet the definition of Participant Support Costs as outlined in the Uniform Guidance (2 CFR 200)
- Ensures Participant Support Costs post to the appropriate grant account code
- Ensures that subcontract invoices properly reflect Participant Support Costs

*Department of Financial Grants Management*

- At award, assign an individual financial account code to separately account for Participant Support Costs
- Submits to the sponsor any requests to re-budget funds from Participant Support Costs
- Ensures all project costs are reported in accordance with sponsor requirements

*Department of Grants & Sponsored Programs*

- Ensures that Participant Support Costs are identified in the budget in accordance with sponsor guidelines.

## **DEFINITIONS**

*Stipends:* A payment made to an individual to provide for the participant's expenses during the period of the training or other activities. A stipend is not considered compensation for services normally expected of an employee.

*Subsistence allowance.* A subsistence allowance is a predetermined amount to be used to help offset housing or subsistence expenses during the period of the training. The cost of a participant's housing and per diem expenses must be necessary and reasonable for the individual to participate in the training. It should be noted that participants who live in the area local to the training are not entitled to subsistence payments. They can however, participate in the meals and snacks provided at the meeting or conference.

*Travel.* Travel includes the actual costs of transportation, lodging, meals and associated expenses to and from the training location. These costs must follow sponsor guidelines as well as Barry's Travel Guidelines. The sole purpose of the trip must be to participate in the training.

*Fees.* The fees paid by a participant or on behalf of a participant in connection with training. These fees could include event registration fees, laboratory fees related to participant training, and passport or visa fees for foreign participants.

*Other.* Other costs not listed above should be specifically allowable per the funding solicitation and identified in the approved sponsor budget. These costs are paid to or on behalf of the participant and should be required for their involvement in the training.