



Administrative Policy

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| Policy Title: | Participant Support Costs |
| Policy Number: | 1214 |
| Date Adopted: | 02/29/2024 |
| Version: | 1.0 |
| Review Cycle: | Biannual |
| Date Last Reviewed: | |
| Office Responsible: | Business Office |
| Reviewing Committee: | Leadership Council |
| Related Policies: | N/A |
| Related Laws: | N/A |

POLICY SUMMARY:

The purpose of this policy is to set guidelines for participant support costs on externally funded sponsored projects. The federal government through Code of Federal Regulations Title 2: Grants and Agreements Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR Part 200) describes the cost accounting standards that are required by all entities receiving federal funding. (Participant support costs, 2 CFR 200.75)

SCOPE:

Applies to all Principal Investigator(s) (PI) engaged in research, projects, activities conducted under the auspices of Jackson College whether the activities are conducted on or off campus.

DEFINITIONS:

Participant support costs (PSC) encompass direct expenses associated with supporting participants or trainees, excluding employees, in relation to conferences or training projects. These costs typically include stipends, travel allowances, subsistence allowances, registration fees, and other approved expenses directly benefiting participants.

POLICY STATEMENT:

PSC's must adhere to federal regulations and sponsor requirements, necessitating prior approval from the Federal Agency for federally sponsored awards. Categories of PSCs must be reasonable, conforming to college policies and sponsor guidelines. Proposals must include a detailed budget justification specifying the number of participants to be supported and itemizing and justifying each cost.

Allowable Participant Support Costs

- **Stipend:** A predetermined amount paid directly to the participant upon meeting specified conditions, with program completion attested to by the project Principal Investigator (PI).
- **Travel:** Limited to the duration of attendance at the conference/training activity plus necessary travel time. All travel expenses must comply with federal regulations.
- **Subsistence Allowance:** Housing and meal expenses necessary for participation, limited to the days of attendance.
- **Registration Fees:** Directly associated with the training activity.
- **Other:** Costs approved by the sponsor to support training materials or laboratory supplies.



Unallowable Participant Support Costs

Examples of costs typically unallowable as PSCs include expenses for project staff, speaker/lecturer fees, conference support costs, memorabilia or gifts, trainer or facilitator fees, meal costs for non-participants, and human subject payments.

Participant Qualification

Participants are non-employees involved in the project or program for their own benefit. This may include students, scholars, scientists, private sector representatives, teachers, and government agency personnel. Speakers and trainers generally do not qualify as participants unless their primary purpose at the conference is learning and receiving training.

Exclusion from F&A Costs

PSCs are excluded from receiving Facilities and Administrative (F&A) costs to ensure proper tracking and segregation of expenses charged to federally funded awards.

Management and Monitoring

A separate award line/grant number is established to track and monitor PSCs, facilitating compliance with sponsor requirements. Departments are responsible for charging only allowable costs to this unique award/grant line.

- Principal Investigator is responsible for reviewing expenditures for accuracy, obtaining participant selection documentation, obtaining participant completion documentation, obtaining participant travel documentation, and requesting prior approval for re-budgeting between cost categories. All participants are required to sign an attendance sheet at meetings, conferences, etc. The above documentation must be submitted with the request for payment to Accounts Payable.
- The Business Office is responsible for setting up a grant account, maintaining payment documents with supporting documentation, and submitting invoices to granting agency for reimbursement of costs.
- All applicable Jackson College policies and requirements must be followed.

Specific Policies for National Science Foundation (NSF) Awards

- NSF requires prior approval for reallocating funds out of the participant support category.
- Speaker fees are not considered participant support costs.
- Human subject payments should not be budgeted as participant support costs.
- REU students are considered participants, not employees, and their support should be included as stipends in the participant support cost section.
- Conference/workshop costs such as breakfast, coffee, room rental, and materials are not participant support costs.
- Participant support costs are to be excluded from indirect cost recovery calculations unless specifically allowed in award agreement

**Guidance for Student Employees**

Students cannot be compensated partially as employees and participants on the same grant. The PI must determine the appropriate classification based on the student's role in the project.

Change Log:

| <u>Date Of Change</u> | <u>Description of Change</u> | <u>Responsible Party</u> |
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| 03/01/2024 | Initial Release | <u>03/01/223</u> |
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