University Policy: Participant Support Costs

Policy Category: Research

Subject: Grants and Contracts Policies

Responsible Executive: Chief Financial Officer, Vice President and Treasurer

Office(s) Responsible for Review of this Policy: Office of the Chief Financial Officer, Vice Provost for Research

Supplemental Documents: OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards” (2 CFR 200); National Science Foundation (NSF) Proposal Award Policies and Procedures Guide Effective February 24, 2014

Related University Policies: Procurement and Contracts Policies, Procedures & Guidelines, Travel Policy, Accounts Payable Policies, Proposal Submission Policy for Sponsored Projects, Facilities and Administrative (F&A) Costs on Sponsored Projects, Student Payments Policy

I. SCOPE

This policy sets forth the University’s procedures for managing and processing support payments for participants or trainees (excluding AU employees) funded through sponsored award.

II. POLICY STATEMENT

Participant Support is used to reimburse program participants for subsistence allowances, travel allowances, and registration fees associated with attendance at a workshop conference, seminar, symposium or other short-term training or information-sharing activity. Participant support costs are not to be confused with general travel costs, which may be incurred by principal investigators and others as those costs relate to individual research and other projects. They are also not to be confused with patient costs for participants of clinical research. This policy ensures participant support costs are accounted for properly, expended for the appropriate and intended purpose, and are incurred, tracked, monitored and reimbursed in accordance with all applicable Federal and/or sponsor regulations.

III. DEFINITIONS
Participant – An individual who is receiving a service or training opportunity from a workshop, conference, seminar, symposium or other short-term instructional or information sharing activity funded by a sponsored award. Neither research subject(s) receiving incentive payments nor project staff member(s) and/or students receiving compensation directly or indirectly from the grant are considered participants. Also:

- University employees cannot be participants.
- Participants may not work or provide services for the project or program other than for their own benefit.
- A participant is not involved in providing any deliverable to the University or a third party.

Participant Support Costs (excluding training grants) – Are defined by NSF 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 meetings, conferences, symposia or other short-term training or information-sharing activity.

Principal Investigator (PI) – A member of the University faculty/staff who is responsible for the overall design, conduct, reporting and management of an externally sponsored project.

Sponsored Award – A funding instrument with terms and conditions in which the University agrees to provide a return benefit to, or agrees to provide a defined deliverable(s) for a sponsor in exchange for funds. The funding instrument may be a grant, contract, cooperative agreement, or similar document. Subsistence Allowance – Lodging, meals and incidentals when on travel status, training materials or other out-of-pocket costs associated with attendance at a workshop conference, seminar, symposium or other short-term training or information-sharing activity.

Travel Allowance – An amount paid to or on behalf of a participant for transportation costs incurred while under a travel authorization for the purposes of attending a workshop, conference, seminar, symposium or other short-term instructional or information sharing activity funded by a sponsored award.

Uniform Guidance (2 CFR Part 200, et al) – OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (also known as the Uniform Guidance), in particular sections §200.68, §200.75, §200.308 (c)(5), and §200.456. The Office of Management and Budget (OMB), within the Executive Office of the President, released the Uniform Guidance to the university community. The effective date was December 26, 2014.

IV. POLICY

The Principal Investigator (PI) is responsible for appropriate spending and monitoring of the project. In order to include Participant Support Costs on a project, the PI must receive prior approval from the sponsoring agency. Further, all costs reimbursed or paid on behalf of a
participant must be incurred within the project period and be program justified. To ensure the funds are properly allocated and tracked for each participant, the budget for participant support costs must be accounted for separately. Additionally, participant support may not be paid to trainees who are receiving compensation, either directly or indirectly, from other Federal government sources while participating in the project.

As noted in the University’s Negotiated Indirect Cost Rate Agreement (NICRA) with the Department of Health and Human Services (DHHS), the Modified Total Direct Cost (MTDC) base is used to calculate the Indirect Cost (Overhead) on all sponsored awards. Using the MTDC calculation, Participant Support Costs must be excluded when calculating the indirect cost allocation on federal, federal flow-through, state, and foundation awards.

In order to be in compliance with the Uniform Guidance the PI and his/her administrative support personnel are required to retain records detailing:

- List of program participants and documentation of their participation in the program.
- Criteria by which participants in the program are selected.
- Copies of applications of selected participants, with documentation as to how they meet these selection criteria.

Additionally, the PI and his/her administrative staff should ensure the following expenses, except when specifically allowed by the award, are not processed as participant support costs:

- Travel for PI or project staff
- Multi-purpose travel (i.e., to perform research in addition to attending a project related meeting)
- Travel for a consultant who is providing service to the university
- Event support cost (i.e., facility rentals, media equipment rentals, food/refreshments) not made on behalf of or paid to participants
- Entertainment/food for non-participants
- Honoraria paid to a guest speaker or lecturer
- Incentive payment to encourage an individual to participate as a research subject
- Subaward to a provider for multiple training events (i.e., an ongoing contract with specific terms and conditions)
- Payments to a participant’s employer to reimburse for the costs related to sending the employee to the project event
- Administrative expenses related to meetings

To ensure participant support activities remain separate from other project expenses, separate object codes, which are set up to be excluded from the MTDC base, have been designated for use within the University’s financial system of record.

Rebudgeting participant support funds from a non-participant project into the participant support category may or may not require sponsor approval, depending on the respective award terms. However, funds budgeted under participant support cost cannot be rebudgeted to non-participant support and some participant support categories without written prior approval.
When a project includes Participant Support Costs, the PI and administrative support personnel are required to be familiar with the specific requirements as set forth by the sponsor, and to ensure compliance with those requirements.

V. EFFECTIVE DATE AND REVISIONS

This Policy is effective as of August 1, 2017; amended March 1, 2022.