



Administration and Finance

Policy No: 3707

Policy Name:
Participant Support Costs

Effective Date:
September 30, 2010

Purpose:

The purpose of this policy is to ensure that funding for participant support costs are accounted for properly and expended for the intended objectives in compliance with sponsor requirements.

Revision Date:
N/A

Scope:

All individuals involved with the administration and conduct of sponsored project activities, including campus, school and department sponsored project administrators, Principal Investigators, and other research personnel.

Approved by:
Lynn McGinley
Associate Vice President
Sponsored Projects
Accounting & Compliance

Policy:

- I. If a grant supports a conference, meeting, workshop, seminar, symposium, or training program, direct costs associated with an individual's participation in these activities may be allowable under the sponsoring agency's program guidelines as participant support costs. Participants may include students, visiting scholars, scientists, or workshop attendees. UMB employees should not be paid as participants.

Approval Date:
September 30, 2010

Typical Participant Support Costs may include:

- Registration fees
- Manuals and Supplies
- Per Diem
- Stipends
- Tuition
- Travel allowances/meals

Refer Questions to:
Shari Swisher
410-706-2562

Participant Support Costs are not:

- Honoraria for Guest Speakers
- Expenses for the project staff to travel to a conference
- Expenses for the Principal Investigator to attend a seminar
- Payments made to research subjects as an incentive for recruitment or participation in a research project

**USM Board of Regent's
Policy Reference:**
N/A

- II. Expenses that are reimbursed to or paid on behalf of participants must be specifically allowed by the sponsor and must be incurred within the project period. Participant support costs are listed as a separate category on the project budget. Accounting of participant support costs will be achieved by establishing a dedicated Project ID in eUMB.
- III. Numerous agency specific rules exist regarding the management of participant support costs. For instance, the National Science Foundation (NSF) and the U.S. Department of Education have specific guidelines regarding Facilities and Administrative (F&A) cost recovery and pre-approval requirements for rebudgeting. In most cases, unspent participant support costs must be returned to the sponsor. Therefore, all staff administering sponsored projects with participant supports costs should be cognizant of the sponsor's guidelines and award terms for specific requirements.



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Definitions and

Terms:

N/A

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Participants Support Costs

Restrictions and Exclusions:

N/A

Related / Impacted Policies:

- I. OMB Circular A-21, Cost Principles for Educational Institutions
<http://www.whitehouse.gov/omb/circulars/a021/a021.html>
- II. National Science Foundation, Grant Proposal Guide
http://www.nsf.gov/pubs/gpg/nsf04_23/2.jsp#IID7

Procedures:

When the University is awarded participant support costs on a sponsored project, the following procedures will apply:

1. A separate Project ID must be established in eUMB financials for the dedicated purpose of tracking participant support costs. Exceptions may arise when the majority of the project funding is for participant support costs.
2. The department is responsible for monitoring and review of all costs to defined budget categories for allowability and maintaining auditable documentation of participant support costs. Keeping a detailed log of participant support costs by individual is suggested.
3. To reallocate funds budgeted specifically for participant support costs, the department administrator or designee must obtain written authorization from the cognizant program officer.

Responsibilities:

N/A

Forms:

N/A