

BRANDEIS UNIVERSITY POLICY

Policy: Participant Support Costs Policy

Responsible Office: Office of Financial Affairs and Treasury Services

Responsible Official: Senior Vice President for Financial Affairs

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Policy Statement

Brandeis University monitors all financial activities of awards received to ensure proper stewardship of these funds. This policy sets forth guidance to assist the University in ensuring that costs incurred for participant support comply with all pertinent regulations.

Purpose of Policy

OMB Uniform Guidance *Part 200-Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* outlines the requirements that recipients of federal funds must adhere to when incurring participant support costs. This policy defines participant support costs for the purposes of budgeting and direct charging of expenses paid to or on behalf of participants or trainees (but not employees) in connection with conferences or training projects.

Applicability

All Principal Investigators (PIs) and administrators at Brandeis University within all schools, units, divisions, institutes, and centers, who are involved with the administration and conduct of sponsored assistance awards must comply with this policy.

Definitions

Participant Support Costs: Direct expenses 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.

Participant: A participant is defined as a non-employee who is the recipient, not the provider, of a service or training associated with a workshop, conference, seminar, symposium, or other short-term instructional or information sharing activity. Participants may include students, scholars, and scientists from other institutions, Brandeis students, representatives of private sector companies, teachers, and state or local government agency personnel, but may not include Brandeis employees (faculty, staff, or students engaged in an employment relationship).

Procedures

Participant support costs are allowed if all of the following criteria are met:

- The costs are programmatically justified
- The costs are included in the budget and the budget is approved by the Federal agency
- The expense does not recover indirect costs

Note: NIH will only allow Participant Support Costs to be charged if they were approved in the original Funding Opportunity Announcement.

Expenses included in participant support costs

Participant support costs include expenditures for items such as the following:

- *Stipend.* A stipend is a set amount of money to be paid directly to the participant in connection with a short-term
- *Travel.* Travel includes transportation and associated costs and expenditures must follow sponsor guidelines as well as Brandeis policy and guidelines. The sole purpose of the trip must be to participate in the training or conference activity. If a training activity involves field trips, the cost of transportation for participants may be allowable.
- *Subsistence allowance.* The cost of a participant's housing and per diem expenses necessary for the individual to participate in the training or conference activity are generally allowed, provided these expenses are reasonable and limited to the days of attendance. Although they may participate in meals and snacks provided at the meeting or conference, participants who live in the local area are not entitled to subsistence payments.
- *Fees.* The fees paid by a participant in connection with meetings, conferences, symposia, or training projects are generally allowable costs. These fees may include laboratory fees, passport or visa fees for foreign participants, and registration fees.
- *Other.* Participant Support Costs codes used in our accounting system, Workday:
 - SC0375 - Participant Support Cost Meals
 - SC0376 - Participant Support Cost Travel
 - SC0377 - Participant Support Cost Housing
 - SC0378 - Participant Support Cost Others

Expenses not included in participant support costs

Participant support costs *do not* include the following types of payments:

- Honoraria paid to a guest speaker or lecturer.
- Conference support costs such as facility rentals, media equipment rentals, or conference food.
- Costs for conference supplies or printing
- An incentive payment to encourage an individual to participate as a human subject in a research study.
- Expenses for collaborators to meet at destination/ location and discuss a research project's

progress and direction.

- Travel for project PI or staff.
- Travel for a consultant providing services to the University, project, or program

Treatment of Participant Support Costs

- Participant costs cannot be used to pay or reimburse employees, who are defined at Brandeis as faculty, staff, postdoctoral scholars, or undergraduate/graduate students being paid salary/wages from the grant.
- 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
- Funds approved for Participant Support Costs may not be re-budgeted into any other cost category without prior written approval of the sponsor. Any unexpended balance left in a participant support cost category at the end of the project period will become a de-obligated balance and cannot be used to offset other expenses on the award.
- In accordance with Brandeis University's negotiated rate agreement with the Department of Health and Human Services, Participant Support Costs are excluded from the Modified Total Direct Costs (MTDC) base when calculating indirect/F&A costs.
- Documentation is required to support payment to participants (e.g., attendance at workshop, conference, symposia).

Regulatory References

OMB Uniform Guidance, 2CFR 200:456

<https://www.ecfr.gov/cgi-bin/text-idx?node=pt2.1.200&rgn=div5>