

Participant Support Policy

RP-1

About This Policy

Effective Dates:

05/30/2019

Last Updated:

05/30/2019

Responsible University Administrator:

Assistant Provost for Research and Policy, Office of the Provost, The Citadel

Approving Body:

Office of the Provost through Faculty Senate, The Citadel

Policy Contact:

Department of Financial Services, The Citadel

Policy Statement

Participant Support Costs

Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance, 2 CFR 200.75) defines participant support costs 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.

Participant Support costs are made in connection with conferences or training projects and **are exempt** from facilities and administration (indirect) costs. Sponsor guidelines typically dictate when participant support should be included in the project budget. Human subjects are not considered trainees, although they may sometimes be referred to as participants. Research incentives paid to human subjects **are not exempt** from facilities and administration (indirect) costs. Participant support costs will be designated with a different accounting code as compared to regular salary payments.

Rebudgeting

2 CFR 200.308(c)(5), prior approval is required to transfer funds budgeted for participant support costs to other categories of expenses.

Participant support costs does not include:

- Honoraria paid to a guest speaker or lecturer
- Payments to a Citadel employee
- Conference support costs such as facility rentals, media equipment rentals, or conference food
- A Subaward or Agreements with employers (e.g., public school system)
- A student or project staff member receiving compensation directly or indirectly from the sponsored project
- A recipient of compensation from any other federal government source while participating in the project.
- A research subject receiving incentive payments