



PARTICIPANT SUPPORT COSTS

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| Applies to: | University | Issued: | October 19, 2012 |
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I. Purpose

This policy defines participant support costs and provides guidance for their use in sponsored programs.

II. Policy Statement

Some extramural sponsors of research projects include a category in their budget forms called *participant support costs*. Briefly, it refers to transportation, per diem, stipends, and other related costs for participants or trainees (but not employees) in connection with conferences, meetings, symposia, training activities, and workshops.

Program participants are individuals receiving service or training at a workshop, conference, seminar, symposium, or other short-term instructional or information-sharing activity funded by an external grant or award or externally funded project or program participants who benefit from the training. Participants perform no work or services for the project or program other than for their own benefit. They are not involved in providing any deliverable to the university or a third party and will not be terminated or replaced for failure to perform. **Georgia Southern employees may not be participants on sponsored projects.**

Participant payments are small, non-compensatory stipends and possibly reimbursement of travel costs or other out-of-pocket costs incurred while attending a workshop, conference, seminar, symposium, or other short-term training or information-sharing activity. Participant expenses may be paid directly, or the individual may be reimbursed.

III. Exclusions

None.

IV. Procedures

A. Budgeting participant support costs

Review the sponsor's guidelines carefully to determine whether participant support costs can be included in the project budget as direct costs and whether F&A costs can be recovered. Whenever participant support costs are proposed, a detailed justification will be required, describing their purpose and how they will directly benefit the proposed project's scope of work.

Most, but not all, federal agencies do not allow participant support costs to be included as direct costs in the calculation of F&A cost recovery for a sponsored program. This is an agency-specific rule, however, and not a general rule for all participant support costs.

B. Charging and documenting participant support costs

Participant support costs are restricted to that purpose. Funds not spent on participant support cannot be rebudgeted for use in other categories except with the prior written approval of the sponsor. The sponsor may require the return of unspent participant support costs.

Funds identified as participant support costs on an award will be set up in a separate account to meet the requirement that “awardee organizations must account for participant support costs separately.”