

Wofford College Participant Support Costs Policy for Use of Federal Funds

Purpose

This policy exists to document Wofford College's (the College) formalized policies and procedures for monitoring and accounting for participant support costs associated with federal grants and awards. These standards are furnished to ensure that such costs are allowable, are used for appropriate and intended purposes and are accounted for in accordance with federal rules and regulations. The policies and procedures documented herein are applicable to all employees, officers, contractors or other agents with authority to direct federal funds as a result of their affiliation with College.

Participant Support Costs

Participant support costs are defined 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 training projects. Costs that cannot be specifically identified to a participant or trainee are not allowable as participant support costs. Local participants in the project may participate in conference meals, snacks and/or coffee breaks; however, federal funds may not be used to pay per diem or similar expenses for local participants. In the event that travel allowances are provided, the costs covered by these allowances must conform to the College's "Travel and Expense Reimbursement Policy" and related "Addendum Applicable to Federal Funds." Funds for participant support may not be used by grantees for other categories of expense without the specific prior written approval of the granting agency. Therefore, the College will account for these funds separately.

Participants

Participants are individuals who are recipients of or benefit from a service, training or experience in connection with formal meetings, conferences, symposia or training projects. Participants are not required to produce any deliverable or provide any service to the College in return for participant support costs. Participants are not employees of the College. Participants may include students, national scholars and scientists, private sector representatives, agency personnel, teachers and others who attend and participate in a formal meeting, conference symposium or training project.

Budget and Reporting

Where participant support costs are to be included in a proposed budget, the Principal Investigator (PI) should provide a detailed description and purpose of the participant support costs. The budget request should also explain the way in which the costs will directly benefit the proposed project's scope of work. A PI must notify the Business Office when a proposed budget includes participant support costs to ensure that the costs are accounted for appropriately. The Business Office will separately track participant support costs within the grant accounting process.

PI's are responsible for reviewing project budget reports, transactions and source documents to ensure that the participant support funds are being expended according to federal regulations and the terms of the grant proposal. The Business Office will provide the PI with accounting reports and other records to support the PI's ability to execute this responsibility.

Any unexpended participant support costs must be returned to the granting agency. The PI is responsible for ensuring that participant support allowances are not paid to trainees who are receiving compensation, either directly or indirectly, from other federal government sources while participating in the project. Federal employees may receive participant support allowances from federal funds, provided that there is no duplication of funding. PI's should contact the Business Office if the project intends to pay participant support costs for any federal employee to ensure compliance with federal standards.

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