

**AP 3284 GRANTS – PARTICIPANT SUPPORT COSTS**

**References:**

Education Code Section 84040

U.S. Office of Management and Budget Circular A-21

**POLICY STATEMENT**

Participant support costs procedures ensure funds provided for participant costs are separately accounted for and expended for intended objectives. This procedure adheres to federal regulations which define 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 meetings, conferences, symposia or training projects.”

Funds provided for participant support may not be used by grantees for other categories of expense without specific prior written approval of the cognizant Program Officer. Therefore, awardee organizations must account for participant support costs separately.

**DEFINITIONS**

**Participants** are individuals who are recipients or beneficiaries of service, training or experience in connection with formal meetings, conferences, symposia or training projects. Participants are not required to produce any deliverable or service to the District or Colleges in return for participant support costs. Participants are not District or College employee but may include students, national scholars and scientists, private sector representatives, agency personnel, teachers and others who attend and participate in formal meetings, conferences, symposia or training activities.

**Participant Support Costs** are costs paid to or on behalf of participants or trainees (but not employees) in connection with formal meetings, conferences, symposia or training activities. These costs may include stipends or subsistence allowances, travel allowances and registration fees paid to or on behalf of participants or trainees. Costs that cannot be specifically identified to participants are not allowed as a participant support cost.

**PARTICIPANT SUPPORT COST STANDARDS**

When participant support costs are proposed in a budget, a detailed justification must describe the purpose for the costs and the way in which the costs will directly benefit the project's scope of work. Upon receipt of an award which includes participant support

costs, the Principal Investigator/Project Director will be notified of the specific restrictions governing the expenditure of these funds. When an award provides funding for participant support, District Business and Financial Services will separate activity codes in the financial system, if necessary. Activity codes more easily identify and isolate participant costs and restrict budget changes.

The Principal Investigator/Project Director will be responsible for reviewing project budget reports, transactions and source documents to ensure participant support funds are expended according to federal regulations and award terms of agreement.

## **LIMITATIONS**

Participant support costs are restricted and cannot be re-budgeted to other categories without prior agency approval. Any unexpended participant support costs must be returned to the agency. 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. A non-NSF federal employee may receive participating support allowances from project funds provided there is no duplication of funding items and provided no single item of participant support cost is divided between his/her parent agency and NSF grant funds. Local participants may participate in conference meals and coffee breaks, however, project funds may not be used to pay per diem or similar expenses for these participants.

## **APPLICABILITY**

Participant support costs provided by sponsors other than NSF will follow the same requirements as specified in this policy unless an award specifies otherwise.

Office of Primary Responsibility: Vice Chancellor Business and Financial Services

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Date Approved: April 18, 2016