

Policy on Participant Support Costs

Effective: 2018. December.01

The Universidad del Sagrado Corazón (Sagrado) is an independent, non-profit, university whose Mission is the education of the whole person by forming solidary leaders who pursue projects of positive social impact, through active, creative and engaged learning experiences, in an innovative community of service and continuous improvement. Sagrado is committed to promoting research by the faculty and students and adopts this policy to facilitate participation in sponsored projects.

I. Purpose

Federal and non-federal agencies provide support for a variety of sponsored projects, including research, training and public service. When an agency funds a project whose aim is to sponsor outreach programs and bring experts together to discuss research or education findings, or to expose other researchers or students to new research and education techniques, the sponsor may include a category of expenses generally referred to as "participant support costs" to cover the associated costs. Specifically, participant support costs, as defined herein in this policy, are "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." This policy sets forth the particular requirements that apply to participant support costs and ensures funds provided for participant costs are separately accounted for and expended for appropriate and intended objectives.

This policy applies to all sponsored projects (federal, state, industry and private) and all principal investigators, co-principal investigators, senior personnel, faculty and administrators who are seeking to obtain external funding for participant support costs.

II. Definitions

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 do not perform work or services for the project or program unless it is for their own benefit. 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, symposia or training project.

Participant Support Costs, as defined by the Uniform Guidance (2 CFR200.75), are those costs paid to, or on behalf of, participants or trainees (but not employees) in meetings, conferences, webinars, symposia, and workshops, when there is a category for Participant Support Costs in the award budget. Participant Support Costs may include registration fees, travel allowances, manuals and supplies, tuition, stipends and other costs associated with supporting the cost of attendance at these events.

Participant Support Costs do *not* include the following types of expenses:

- Honoraria paid to a guest speaker or lecturer
- Expenses for project personnel or collaborators to attend meetings, conferences, or seminars including meetings to discuss a research project's progress and direction
- Payments to participants in human subject research studies
- Conference support costs such as facility rentals, media equipment rentals, or conference food and snacks
- Costs associated with general travel and similar costs incurred on other grants, even when related to attendance at conferences or meetings that bring people together for professional exchange, are classified as travel costs on those individual awards
- Payments to the providers of the training
- Payments to other employers to reimburse the employer for the costs related to sending its employee to a training.

Sponsor is defined as a federal, state or local government (included subawards in which flow-through funds are from a federal, state or local government source); a private, for profit entity; or a non-profit entity such as a foundation.

Sponsored project is defined as a grant, contract or other arrangement formalizing the transfer of money or property from a sponsor to the University with the intent to either carry out a public purpose or provide a direct benefit for the sponsor. Sponsored projects can come in various forms, including but not limited to grants, contracts and cooperative agreements. Sponsored projects are, generally, enforceable by law, and specified objectives are usually accomplished within a specified time frame, with payment being subject to revocation. Most sponsored projects also include indirect costs. Sponsored project documents that set forth terms and conditions and require a signature must be signed by an authorized signatory of the University.

III. Applicability

If a federal sponsor awards such Participant Support Costs, the following apply:

- The sponsor will not allow rebudgeting from the Participant Support Cost category into other expense categories without prior approval.
- Any additional categories of Participant Support Costs other than those described in the Uniform Guidance 2 CFR Part 200.75 must be justified in the budget justification, and such costs will be closely examined for adherence to sponsor requirements.
- The University must return any unexpended Participant Support Costs to the sponsor.

Applicants and awardees must receive prior approval from the sponsor to include Participant Support Costs on sponsored projects. Participant Support Costs are generally granted for specific projects and agencies may restrict their use to specific programs. Indirect costs (facilities and administrative costs – F&A) are not provided on participant support costs and must be excluded when calculating the Modified Total Direct Cost (MTDC) base on a federal sponsored project.

The Academic Director and/or the Project Director and/or Principal Investigator is 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 agreement.

When a sponsored project includes Participant Support Costs, the Academic Director, Project Director, Principal Investigator and administrative support personnel are required to be familiar with the specific requirements as set forth by the sponsor, and to ensure compliance with those requirements. Evidence of attendance of participants in the form of daily logs or similar documentation must be maintained within the project's records.

The Academic Director and/or the Project Director are responsible of delivering a copy of this policy to all Principal Investigators and participants of a sponsored project and ascertain the receipt of an executed and signed Acknowledgement of Receipt and Review of this policy before commencing work in any sponsored project.

Questions regarding proper charging practices on sponsored projects should be referred to the University's Vicepresident for Finance and Operations.

IV. Violations to this Policy

Universidad del Sagrado Corazón reserves the right to interpret this Policy in its administration, implementation and application. Any violation of this Policy by a student, faculty, staff, contractor or any other person may result in a disciplinary action that may include expulsion from the University (students) or termination of the employment relationship (faculty and administrative staff), or termination of contract (contractor), or other appropriate disciplinary and/or contractual and/or legal actions.

If there is ambiguity in any provision of this Policy, the University reserves the discretion to interpret it according to the purpose for which it was established, the impact on the operations of the University, and good faith, unless any law provides otherwise.



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