

VASSAR COLLEGE POLICY ON Participant Support Costs

This policy addresses participant support costs, which are, according to 2 CFR 200.75, “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.”

Vassar College segregates participant support costs, to the extent possible, when setting up awards in Workday.

A 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, who may be students, scholars, scientists or teachers, are not required to provide any deliverable, other than meeting the program requirements (e.g. attendance, testing, etc.). Typical participant support cost categories are stipends, travel, and subsistence (housing and meals), and other related costs might also be included.

All of the following criteria are required in order for a participant support cost to be allowable:

- The costs are included in an approved budget or prior written approval is received from the federal awarding agency;
- The cost is a direct cost on the project.
- The costs are justified programmatically.

Participants cannot be employees of Vassar or anyone who has a deliverable or is primarily providing a service to the project, and 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
- Payments to participants in human subject research studies
- Conference support costs such as facility or equipment rentals

Facilities and Administration Costs (F&A) are not allowable on participant support costs; separate tags in Workday ensure that F&A is not charged.

When subawards with approved participant support costs are issued, the PI is responsible for monitoring subawardee invoices to ensure that the participant support costs are being accounted for separately, and that these costs are allowable.

Rebudgeting out of participant support cost category requires prior approval by the federal sponsor. The Grants Office facilitates prior approval at the request of the PI and, only after approval has been received, can participant support be rebudgeted.