

ADMINISTRATIVE PROCEDURE

Southwestern Oregon Community College

AP 3282 Grant Participant Support Costs

Purpose

The purpose of this policy is to comply with sponsor regulations and to ensure that funds provided for participant support costs are accounted for according to sponsor's requirements and expended for appropriate and intended objectives.

Background Information

Participant support costs are defined by the Uniform Guidance in §200.75:

Participant support costs means 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.

A participant is defined as a non-employee who is the recipient, not the provider, of a service or training opportunity as part of a workshop, conference, seminar, symposium or other short-term instructional or information sharing activity funded by a sponsored award. Participants do not perform work or services for the project or program unless it is for their own benefit. Participants are not required to provide any deliverable to the College or third party, nor would they be disciplined or terminated for their failure to perform.

Participants are not paid salaries or wages to provide any deliverable, other than meeting the program requirements (e.g., attendance, testing, etc.).

Participants may be, but are not limited to, students, scholars, scientists from other institutions, teachers, or community members. Participant support is funding provided to help defray the costs to participants or trainees (but not employees) of participating in a conference or training activity.

See the solicitation and/or award document for award specific requirements.

Procedures

1. Budgeting for Participant Support Costs

Participant support costs are listed as a separate category within the proposed budget that requires detailed justification describing the purpose for the costs. Re-budgeting unspent participant support funds into other categories requires prior written approval from the Grantor as soon as possible. You may, however, re-budget funds into this category without prior approval from the Grantor.

2. Identifying and Accounting for Participant Costs

When an award provides funding for participant support, the Business Office will establish a separate object code within the larger grant account that will be labelled as Participant Supports.

3. Indirect Costs

Participant support costs are exempt from Indirect/Administrative Support costs on all grants and/or contracts as stated by the Uniform Guidance (§200.68).

Subaward

A subaward is for the purpose of carrying out a portion of an award and creates an assistance relationship with the subrecipient. If participant support costs are budgeted within a subaward, the Grant Manager must monitor invoice from the subrecipient to ensure that the participant support costs are being accounted for separately, and that these costs are allowable.

Monitoring the Project

The Grant Manager is responsible for appropriate spending and monitoring of the grant/contract throughout the award lifecycle. During regular invoicing, financial reporting, or at time of closeout, the Grant Accounting Technician will review all expenditures, transactions, and source documents, if necessary, to ensure the College is in compliance with federal regulations and the terms of the agreement. If questions or concerns arise, the Grant Accounting Tech will notify the Grant Manager for further evaluation and/or corrective action. When the grant/contract is complete or all funds have been expended, the Grant Accounting Tech will proceed to close the grant/contract.

Adopted: December 13, 2023