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## WVU POLICY

### DIVISION OF FINANCE

### Participant Support Costs

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#### 1. PURPOSE & SCOPE

- 1.1. **Purpose** – The purpose of this policy is to provide guidelines for participant support costs on sponsored awards to ensure compliance with federal regulations and best practices.
- 1.2. **Scope** – This policy applies to all sponsored agreements (grants, contracts, and cooperative agreements) administered by West Virginia University (WVU), including those on the divisional campuses and the West Virginia University Research Corporation (WVURC).

#### 2. POLICY

- 2.1. Participant Support Costs should be listed in a separate category in the award budget at the proposal stage with a detailed justification that describes the purpose for the costs along with the benefit to the scope of the project. Prior approval of the funding agency is required in order to incur participant support costs.
- 2.2. For an award that includes funding for these costs, a separate award/fund will be established to meet the requirements/restrictions of the costs. Participant support costs are often subject to special sponsor regulations such as the following restrictions with the National Science Foundation which:
  - Do not allow re-budgeting from the participant support cost category into other categories without prior sponsor approval.
  - May be exempt from Facilities & Administrative (F&A) costs.
  - Require the University to return any unexpended participant support costs.
  - Are associated with special programs such as Research Experience for Undergraduates (REU) and Research Experiences for Teachers (RET) on National Science Foundation grants.



### 3. DEFINITIONS

3.1. **PARTICIPANT** – A participant is a non-WVU or non-WVURC employee who is a recipient of a service or training session associated with a workshop, conference, seminar, symposium, or other information sharing activity. These participants are not required to deliver anything to the University in return for these support costs.

3.1.1. **Examples of “Participant Support Costs”** – Costs paid to (or on behalf of) participants of a workshop, conference, seminar, symposium, or other information sharing activity. These costs include stipends or subsistence allowances, travel allowances and registration fees paid to or on behalf of the participants or trainees.

3.1.2. **Examples that are not “Participant Support Costs”** –

- Expenses for the Principal Investigator (PI), project staff or collaborators to attend project meetings, conferences, or seminars
- Payments or incentives made to human research subjects for participation in a research project
- Patient care costs associated with clinical trials or drug studies
- Honoraria for guest speakers

### 4. RESPONSIBILITIES

4.1. **Interpretation** – The responsibility for interpretation of this policy rests with the Senior Associate Vice President for the Division of Finance or designee.

4.2. **Application** – All employees are responsible for supporting this policy. It is the responsibility of the Dean or Director to implement and maintain this policy within their college, department, or unit.

It is the PI and originating department’s responsibility to ensure that the award budget includes a separate category for participant support costs along with a detailed justification that describes the purpose for the costs along with the benefit to the scope of the project.

In addition, the PI/department should be familiar with the specific requirements set forth by the sponsor and are expected to ensure compliance with those requirements.

4.3. **Procedure Development** – Procedure development rests with the Cost & Compliance unit within Financial Projects & Compliance and the Sponsored Projects Accounting unit within Shared Services.



## 5. AUTHORITY & REFERENCES

5.1. WVU Board of Governors Finance & Administration Rule 5.1 Approvals and Delegation of Authority for Financial and Administrative Matters.

## 6. SUPERCEDES

6.1. This policy supersedes all other Participant Support Costs policies, procedures or guidelines at the University to the extent those documents are inconsistent with and fall under the scope of this policy.

Signature: Barbara Weiss Date: Mar 28, 2024

Barbara Weiss  
Senior Associate Vice President – Division of Finance



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Final Audit Report


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