



Policy on Participant Costs Under Federal Grants

The Office of Faculty Research and Sponsored Programs provides oversight for Federal Grant Administration to ensure that all costs incurred under Federal Grants follow the regulations of **2CFR §200, Subpart E - Cost Principles**. The Grant Principal Investigator is required to become familiar with the Cost Principles defined in the Code of Federal Regulations: [Title 2](#) → [Subtitle A](#) → [Chapter II](#) → [Part 200](#). Detailed descriptions of Participant Costs under this guidance can be found in the following sections:

§200.75 Participant support costs.

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.

§200.432 Conferences

§200.474 Travel costs.

§200.466 Scholarships and student aid costs.

The Grant Principal Investigator may seek further guidance from the Office of Faculty Research and Sponsored Programs.

Under the above description from CFR 200.75, **Participant Support** relates to certain payments made under federal grants for **non-employee** participation in conferences and training programs or **student** tuition payments.

1. Payments related to non-employee participation in conferences and training programs are submitted by the Grant PI to the accounts payable office, in accordance with the procedures in place through that office.
2. Student tuition payments are issued in the form of credits to the students' accounts. The Grant PI must submit the request for tuition credits to the Office of Student Accounts, in accordance with the procedures in place through that office.

GRANT TRACKING IN THE GENERAL LEDGER

1. The General Ledger Account Numbers for each federal grant are assigned by the Controller's Office and communicated to the Grant PI when notification of the Grant award is received.
 - a. General Ledger accounts consist of:
 - i. the fund number for federal grants
 - ii. the unique cost center number for the individual grant
 - iii. the component (object code) that identifies the specific expense

2. The GL accounts are associated with the line items in the federal grant budget.
3. Certain GL accounts within a grant cost center will be used specifically for the distribution of "Participant Cost" expense.
 - a. The first three digits of the five-digit object code will be with 528.
 - b. The Object Codes used for Participant Costs will be noted with the letters GPC for Grant Participant Cost.
 - c. Participant Costs that take the form of Student Tuition Payments will be posted to the object code 52810.
 - d. Non-student tuition Participant Costs will be charged to the respective Grant GL Accounts using the object codes in the list below:

OBJECT CODE	DESCRIPTION
52804	Stipends - GPC
52820	Meal Plan Stipends - GPC
52830	Travel - GPC
52831	Conferences - GPC
52832	Meals - GPC
52833	Training - Tutoring - GPC
52834	Transportation (Local) - GPC
52835	Catering (Campus Meal Service) - GPC
52036	Program Refreshments - GPC
52839	Certification Fee - Prof Org - GPC
52840	Auto Expense - GPC
52841	Tolls - GPC

- e. If a grant agreement requires tracking other allowable participant costs that do not fall into the categories defined above, new object codes\GL accounts can be created as needed through the Controller's Office process for GL account creation.
4. The use of unique object codes to track participant costs allows
 - i. tracking participant costs against the related budget which is posted in the Colleague Financial System
 - ii. the exclusion of participant costs from the calculation of indirect costs, in accordance with section **§200.68 Modified Total Direct Cost (MTDC)**.

Effective: March 1, 2017
 Office of Faculty Research and Sponsored Programs