



Participant Support Costs: Policy & Operational Procedure

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Policy Statement

This policy sets forth requirements for the management and documentation of Participant Support Costs (those costs paid to (or on behalf of) participants in meetings, conferences and similar events) charged to sponsored projects awarded to the Aspen Center for Physics (ACP) or paid using earned program income funds. Participant Support funds help defray the costs associated with traveling to the Center to participate in conferences, meetings and other activities. All Participant Support charges are incurred, tracked, monitored and reimbursed in accordance with all applicable sponsor regulations and award Terms and Conditions.

Reason for Policy

This policy provides information and guidance on the management of Participant Support funds that are charged to sponsored projects. Regulations issued by the National Science Foundation (NSF), and the Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards ('Uniform Guidance')- establish standards that must be followed for consistency in accounting and costing practices. As a recipient of federal funding, ACP is required to follow sponsor regulations regarding Participant Support costs.

Who Should Know This Policy

- Principal Investigators
- Administrative Staff
- Winter Conference/Summer Workshop Organizers



- Proposal Development Committee
- Officers
- Trustees
- General Members
- Other: _____

Contacts

Subject

Contact

Policy Questions	Corporate Secretary
Finance Procedure Questions	Administrative Vice President Finance Manager & Financial Administrators

Other Relevant ACP Policies

- Direct & Indirect Charging of Sponsored Projects: Policy & Operational Procedure
- Allowable Costs on Sponsored Projects: Policy & Operational Procedure
- Sponsored Project Program Income: Policy & Operational Procedure

Participant Support Operations at ACP

Introduction and Definition

Participant Support is used to reimburse program participants for expenses such as housing, meals related to the project, and travel costs or other out-of-pocket costs associated with attendance at a summer workshop, winter conference, seminar, symposium or other short-term training or information-sharing activity at the ACP. Sponsored funding for Participant Support may be awarded by the sponsor for general Participant Support, for support of participants in a specific type or types of activity (e.g. the Summer Program), or for support of participants in a specific activity (e.g. a specific Winter Conference or Summer Workshop). Sponsored funding for Participant Support may be further restricted by the sponsor to certain types of expenses (e.g. housing expenses). Funding for Participant Support may also be allocated from sponsored project Program Income at the discretion of the Administrative Vice President; such funds can be used for any Participant Support expenses considered allowable by the sponsor.

Participants are not required to provide any deliverable or service to ACP in return for Participant Support. Participants are not ACP employees, but may include students, postdocs, professors, lab employees and scientists based at other institutions, who attend and participate in a formal meeting, conference, or other program offered by the Aspen Center for Physics.



Summer Program Participant Support Amounts:

If not restricted by the sponsor, Participant Support for the Summer Program defrays costs associated with attending the Summer Program and borne by participants, including housing, travel, and meals. These costs are reimbursed on an actual costs basis with a maximum per day meal allowance consistent with currently established federal limits.

Unless otherwise specified by the sponsor, Participant Support funds designated for housing expenses for participants in the Summer Program are distributed as a Lodging Subsidy of an equal amount per week to all Summer Program participants covered by a given award who use housing arranged through the Center during the Summer Program.

The weekly housing subsidy rate in a given summer for program participants supported by a given award is calculated by dividing the amount of award funding available for Participant Support Summer Program housing expenses by the number of anticipated “participant weeks.” (A “participant week” is a week that an individual supported by a given award is on site, participating in the program, and residing in Center-provided housing.)

Winter Conference Participant Support Amounts:

Unless the type of expenses is restricted by the sponsor, Participant Support for winter conferences defrays costs associated with attending the conference and borne by participants, including housing, travel, and meals. These costs are reimbursed on an actual costs basis with a maximum per day meal allowance consistent with currently established federal limits.

At the discretion of the Administrative Vice President, participant support funds can be allocated to an individual winter conference from sponsored funding designated for general Participant Support, from sponsored funding designated for winter conference Participant Support, and from sponsored project Program Income funds. Additional sponsored Participant Support funds for an individual winter conference may be available from a grant or grants obtained by the conference organizers specifically for that conference.

Winter Conference Participant Support funds will be awarded to participants at the discretion of conference organizers, with awards made based on requests included in an individual’s application for that Winter Conference. To ensure proper recording, by the Thursday before the conference, conference organizers must provide to the ACP Administrative Vice President Participant Support disbursement details (individual and dollar amount, including specification of funding source if necessary) for all participants receiving Participant Support.

Charging Participant Support to Sponsored Funds:

All sponsored Participant Support expenditures (regardless of type of expenditure or natural account code classification) are posted to designated Participant Support Object Codes in ACP’s accounting system to ensure these costs are not comingled with non-Participant Support expenditures. Center staff must adhere to this practice to ensure that funds designated for Participant Support are not disbursed for any other purpose.

Charges for sponsored Summer Program Housing Subsidy Participant Support are provided in measurements of “participant weeks.” A list of supported participants who have concluded their stay, including the number of weeks in attendance, is generated from the ACP Participant Tracking Database. The Participant Support cost per individual is calculated by multiplying the total number of each individual physicist’s weeks by the weekly housing subsidy rate. The cumulative monthly



total cost encompassing the housing subsidy amounts for all supported participants who have completed their stay at the Center is posted via journal entry to the appropriate sponsored account (as a direct cost) under the Participant Support Object Code. The database list and calculation is attached as back-up for the journal entry and monthly cumulative total amount.

Awarded amounts for Participant Support to reimburse participants for costs such as housing, travel, and meals (at present primarily for the Winter Conferences) are also tracked in the ACP database. Participants must provide ACP Administrative Staff with receipts for valid expenses incurred up to the awarded Participant Support amount. In exception circumstances when receipts are not available, Participants must complete a certification form detailing expenses incurred. Administrative Staff reviews, initials and dates the receipts to indicate verification that the expenses and amount are appropriate for reimbursement. Only after Center staff have reviewed and approved the costs will a reimbursement check be provided to the participant. Check disbursements are posted to the appropriate sponsored Fund and Participant Support Object Code/Subaccount (Travel, Meals, etc.). For cost reimbursable awards, the Center will seek reimbursement from the sponsor only after the Participant Support is verified and disbursed.

Documenting and Verifying Participant Support Payments to Participants:

All individuals receiving sponsored Participant Support as a housing subsidy receive a statement detailing the costs and adjustments for the individual's participation, including registration fee expenses, housing costs, and housing subsidies provided by Participant Support funds.

Detailing the sponsored Participant Support funds provided by ACP on each individual's statement will allow the physicist and the applicable home institution to understand the level of support provided by external sponsors.

All individuals receiving sponsored Participant Support as a direct reimbursement for costs incurred will receive a statement detailing the amount and source of Participant Support received from ACP. The individual is responsible, as is indicated on the statement, for notifying the applicable home institution of the level of support provided by ACP's external sponsors and to ensure reimbursement from the home institution or any other source is compliant with any applicable regulations (including not seeking duplicative reimbursement).

In order to verify individuals receiving sponsored Participant Support are indeed active and contributing participants for their weeks on site, all participants must sign in at the beginning of their Winter Conference or Summer Program stay and indicate their date of arrival and departure. Sign-in sheets will be retained as documentation of each participant's attendance at a specific ACP program.

Excessively late arrival or early departure of summer program participants eligible for a weekly lodging subsidy (resulting in the absence from more than a full day of formal program activities) will result in proration and reduction of the subsidy amount. If travel delay or other exceptional circumstances beyond an individual's control has directly contributed to excessively late arrival or early departure, the Administrative Vice President may grant exception approvals and full subsidy amounts.



Roles & Responsibilities

Principal Investigator: Responsible for designating Participant Support charges as appropriate for a given sponsored project, reviewing reports and source documents (containing Participant Support charges) to ensure these charges are appropriately posted and that the Participant Support funds are being expended according to sponsor regulations and the terms of the agreement.

Administrative Staff: Responsible for maintaining the ACP database to track participants, Participant Weeks and other Participant Support allowances and costs, posting and reviewing Participant Support Charges on sponsored awards, tracking individual participation and attendance at ACP sessions, providing individuals' statements of costs incurred and Participant Support allocations.

Administrative Vice President: Responsible for granting and documenting exception approvals when unusual circumstances have impacted an individual's participation in a program and eligibility for a full housing subsidy.

Winter Conference Organizers: Responsible for awarding Participant Support and providing planned Participant Support disbursement details to the Administrative Staff.

Designated Officers: Responsible for supervising the Administrative Staff and reviewing and approving certain transactions and financial reports impacted by Participant Support (as outlined in applicable policies and procedures).

Appendix: Applicable Federal Regulations & Criteria

ACP must comply with the OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, as it pertains to Participant Support Costs:

§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.

§200.308 Revision of budget and program plans.

(c)(1) For non-construction Federal awards, recipients must request prior approvals from Federal awarding agencies for one or more of the following program or budget-related reasons:

(v) The transfer of funds budgeted for participant support costs as defined in §200.75 Participant support costs to other categories of expense.

ACP policies regarding participant support funded by the NSF adhere to the guidelines in the NSF Proposals and Award Policies & Procedure Guide, Part I: Proposal Preparation and Submission Guidelines. (Current version revised January 2018):

g. Budget and Budget Justification, (v) Participant Support (Line F on the Proposal Budget)



This budget category refers to 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 NSF-sponsored conferences or training projects. Any additional categories of participant support costs other than those described in 2 CFR § 200.75 (such as incentives, gifts, souvenirs, t-shirts and memorabilia), must be justified in the budget justification, and such costs will be closely scrutinized by NSF. (See GPG Chapter II.D.9).

The number of participants to be supported must be entered in the parentheses on the proposal budget. These costs also must be justified in the budget justification section of the proposal. Indirect costs (F&A) are not allowed on participant support costs. Participant support costs must be accounted for separately should an award be made.

Funds provided for participant support may not be used for other categories of expense without specific prior NSF written approval. Such requests must be submitted electronically via use of NSF's electronic systems.

Further, ACP policies regarding participant support funded by the NSF adhere to the guidelines in the NSF Proposals and Award Policies & Procedure Guide, Part II Award, Administration and Monitoring of Grants and Cooperative Agreements. (Current version revised January 2018):

b. NSF Prior Approval Policy

In addition to the required notifications and requests specified in AAG Chapters I and II, written prior approval from the NSF Grants and Agreements Officer is required for:

4. Additional categories of participant support costs other than those described in 2 CFR § 200.75 (such as incentives, gifts, souvenirs, t-shirts and/or memorabilia); and

Written prior approval from the cognizant NSF Program Officer is required for reallocation of funds provided for participant support costs.