

3.19 Participant Support

New: August 2025

Policy: The Piedmont Community College (PCC) Board of Trustees will oversee direct funding costs allocated for participant support (by all local, state, and federally funded programs) to support those efforts that are not considered indirect costs.

Purpose/Definitions:

Purpose

The purpose of this policy is to ensure that PCC manages participant support funds in accordance with all applicable guidelines and regulations. By outlining clear procedures for participant definition, cost eligibility, restrictions on re-budgeting, and segregation in accounting, this policy ensures compliance with federal and institutional requirements and provides the necessary support for participants in funded programs.

Definitions

Participants—individuals who are involved in a project or program funded by external sources, such as grants, scholarships, or other federal or non-federal funding. Participants are defined as:

- Students enrolled at PCC who are engaged in programs funded through external sources, including but not limited to STEM programs, training, research activities, and workforce development initiatives.
- PCC faculty and staff who are directly involved in projects supported by grants but are not receiving salary payments or compensation through the funding.
- External partners, trainees, or guests participating in short-term programs, workshops, or research activities funded by external sources.

The term "participant" does not include individuals who are employed by PCC in regular full-time or part-time positions receiving their salaries from the institution's regular operating budget.

Allowances—the amount of something that is permitted, especially within a set of regulations or for a specified purpose.

Approval Authority/Monitoring Authority: Piedmont Community College's Board of Trustees has approval authority for this policy. The Vice President, Administrative Services/CFO has monitoring authority for this policy.

Procedure:

Section 1. Eligible Costs under Participant Support

- 1.1. Costs that may be charged to a grant or program under the "Participant Support" category include expenses that directly benefit the participant's involvement in the program, including but not limited to:
 - 1.1.1. Allowances: direct payments to participants for their involvement, designed to support living expenses during the course of the program. Allowances are typically provided to trainees, students, or external participants in training, research, or educational programs.
 - 1.1.2. Travel Costs: reimbursement for reasonable travel expenses for participants, including transportation (airfare, mileage, etc.), lodging, and meals, when required for the participant's involvement in the program.
 - 1.1.3. Subsistence: reimbursement for food or living costs incurred by participants, generally provided for those traveling or residing away from their usual residence to attend a program or event.
 - 1.1.4. Materials and Supplies: costs for supplies, books, software, or materials necessary for the participant's involvement in the program.
 - 1.1.5. Registration Fees: payments for event or conference registration for participants to attend relevant conferences or workshops.
 - 1.1.6. Childcare: if specified in the program proposal and approved by the funding agency, childcare expenses for participants may be reimbursed.

Section 2. Restrictions on Re-budgeting Out of Participant Support

- 2.1. Participant support funds are restricted: Once funds are classified as "participant support" in the approved budget, they are meant exclusively for participant-related expenses (stipends, travel, etc.). Re-budgeting these funds to other categories such as salaries, equipment, or other non-participant expenses is highly restricted.

- 2.2. Prior Approval for Re-budgeting: If there is a need to re-budget funds out of the "participant support" category, the principal investigator (PI) must request prior approval from the grantor.
- 2.3. This request should include a justification for the re- budgeting and explain why the funds cannot be used for their originally intended purpose.
- 2.4. Justification Requirements: Any re-budgeting of participant support funds must be based on a valid and well-supported reason, such as an unforeseen reduction in participant numbers or changes in the scope of the program that affect participant needs.

Section 3. Non- Recouping of Indirect Costs on Participant Support

- 3.1. PCC follows the guidelines set forth by the funding agencies regarding indirect costs on participant support. The following rules apply:
 - 3.1.1. No indirect costs on participant support: Indirect costs (facilities and administrative costs) cannot be charged to participant support funds. Participant support funds are designated solely for direct costs related to participant involvement.
 - 3.1.2. Clear separation of participant support: As per federal grant guidelines, participant support funds must be clearly segregated in the accounting system from other costs that are subject to indirect costs. This ensures that indirect costs are not applied to participant support expenses.
 - 3.1.3. Institutional policies: PCC's business office ensures that no indirect costs are allocated to participant support through robust financial management practices and periodic reviews of accounting transactions.

Section 4. Segregation of Incurred Participant Support Costs in the Accounting System

- 4.1. To comply with both internal policies and external funding agency requirements, PCC follows the following procedures to ensure proper segregation of participant support costs in the accounting system:
 - 4.1.1. Separate cost centers: All participant support costs are tracked in dedicated cost centers within the institution's accounting system. This segregation prevents commingling with other project costs and provides clear reporting for auditing and financial oversight purposes.

- 4.1.2. Participant support tracking codes: A unique tracking code is applied to all transactions related to participant support. This allows for real-time monitoring of expenditures and ensures that only participant-related costs are charged to the participant support budget.
- 4.1.3. Financial review: The finance team conducts regular reviews of participant support expenditures to verify that no indirect costs are applied and that funds are only used for approved participant expenses.
- 4.1.4. Monthly reconciliation: Each month, a reconciliation report is generated to ensure that participant support funds are being utilized appropriately and that all transactions comply with the specific requirements of the funding agency.
 - 4.1.4.1. Any discrepancies or issues are flagged and addressed promptly.
- 4.1.5. Annual audits: An annual audit of all participant support funds is performed to verify compliance with applicable policies and procedures. This includes ensuring the segregation of participant support funds and verifying that indirect costs were not applied.

Legal Citation: N/A

History: Effective August 2025