

# Participant Support Costs

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## 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 the sponsor's requirements and expended for appropriate and intended objectives.

## Definitions

### **Participant Support Costs:**

Defined by the Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) [2 CFR 200.1](#), participant support costs are 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.

### **Participant:**

A participant is defined as the recipient, not the provider, of a service or training associated with a workshop, conference, seminar, symposium, or other short-term instructional or information-sharing activity. Participants do not perform work or services for the project or program unless it is for their own benefit (e.g., training fellowships). UTSA employees are not considered participants.

## Considerations

### **Prior Approval for Participant Support Costs**

Per [2 CFR 200.456](#), Participant support costs as defined in [2 CFR 200.1](#) are allowable with the prior approval of the Federal awarding agency.

### **Rebudgeting Participant Support Costs**

Any rebudgeting of Participant Support Costs to another budget category requires the prior approval of the Federal agency.

## Recovery of F&A on Participant Support Costs

Federally-funded Projects with Full F&A: Generally, F&A is not assessed on participant support costs expensed on federal projects, unless otherwise stipulated by the sponsor's guidelines and/or Funding Opportunity Announcement (FOA).

Non-Federal Awards with an MTDC F&A Rate Base: F&A on participant support costs is not usually charged to nonfederal sponsors employing a Modified Total Direct Costs (MTDC) base.

Sponsor Limited F&A Rate: F&A on participant support expenses is charged to prime sponsors and Non-Federal sponsors (e.g., non-profit, for-profit, industry, foreign entities) that stipulate a limited F&A rate based on Total Direct Costs (TDC) or Total Costs (TC).

## Procedures

### Budgeting for Participant Support Costs

Participant support costs proposed in a budget should include a detailed justification that describes the cost's purpose and how they directly benefit the proposed project's scope of work. The Principal Investigator should include a proposal budget justification that fully explains all the individual costs (e.g., stipend, travel, supplies, meals and catered food, etc.) and the number of anticipated participants.

### Identifying and Accounting for Participant Support Costs

When an award provides funding for participant support, Post Award Administration will establish in the University's PeopleSoft Financial System a separate budget account within a project ID based on the sponsor's terms and conditions.

As participant costs are incurred, the department will code the transaction with an appropriate expense account using the following:

PeopleSoft Expense Account	PeopleSoft Expense Acct Descr	Grants Budget Acct (Level 4)	Budget Account Descr (L4)	Grants Budget Acct (Level 5)	Budget Account Descr (L5)
53400	Tuition Remission	G4150	L4 Tuition & Fees (Stud Supp)	G5170	L5 Tuition & Fees (Stud Supp)
54410	Tuition Assistance	G4150	L4 Tuition & Fees (Stud Supp)	G5170	L5 Tuition & Fees (Stud Supp)
62306	Part Trvl Student Non Empl	G4130	L4 Participant Expenses	G5155	L5 Participant Travel
62307	Part Travel Student Foreign	G4130	L4 Participant Expenses	G5155	L5 Participant Travel
64601	Scholarship Fellow Citizen	G4140	L4 Scholarships & Fellowships	G5160	L5 Scholarships & Fellowships
64602	Scholarship Fellow NonCitizen	G4140	L4 Scholarships & Fellowships	G5160	L5 Scholarships & Fellowships
64603	Third Party Scholarship Travel	G4140	L4 Scholarships & Fellowships	G5160	L5 Scholarships & Fellowships

64604	Tuition Discounting	G4150	L4 Tuition & Fees (Stud Supp)	G5170	L5 Tuition & Fees (Stud Supp)
64605	Tuition Charges	G4150	L4 Tuition & Fees (Stud Supp)	G5170	L5 Tuition & Fees (Stud Supp)
64606	Grants Senior Colleges Unv	G4140	L4 Scholarships & Fellowships	G5160	L5 Scholarships & Fellowships
64607	Grants Other	G4140	L4 Scholarships & Fellowships	G5160	L5 Scholarships & Fellowships
64608	Schlsphs Tax Exempt	G4140	L4 Scholarships & Fellowships	G5160	L5 Scholarships & Fellowships
64610	Tuition Charges - Participant	G4130	L4 Participant Expenses	G5150	L5 Participant Expenses
67112	Awards Non Employees	G4130	L4 Participant Expenses	G5150	L5 Participant Expenses
67304	Insurance Accident	G4130	L4 Participant Expenses	G5155	L5 Participant Travel
67305	Insurance Liability	G4130	L4 Participant Expenses	G5150	L5 Participant Expenses
67306	Insurance Health	G4130	L4 Participant Expenses	G5150	L5 Participant Expenses
67623	Experiment Participant Fee F&A	G4130	L4 Participant Expenses	G5150	L5 Participant Expenses
67624	Participant NonStudnt Travel	G4130	L4 Participant Expenses	G5155	L5 Participant Travel
67625	Educ Program Support	G4130	L4 Participant Expenses	G5150	L5 Participant Expenses
67626	Jbs Other Training	G4130	L4 Participant Expenses	G5150	L5 Participant Expenses
67825	Participant Support Other	G4130	L4 Participant Expenses	G5150	L5 Participant Expenses

## Monitoring the Project for Participant Support Costs

### Principal Investigator or Department

The PI or department must retain records detailing:

- Criteria by which participants in the program were selected
- Copies of applications of selected participants, with documentation as to how they met the selection criteria
- List of program participants and documentation of their participation in the program (signed check-in lists; email acceptance from participants; attendance record, etc.)

### Post Award Administration

Post Award Administration reviews and approves participant support cost transactions initiated by the PI or department ensuring allowability with the institution's and sponsor's guidelines.

## Examples of Allowable Participant Support Costs

**Stipend.** A stipend is a set amount paid to an individual attending a conference/workshop/or other short-term educational training activity. It may also be applicable to those on a training grant or fellows with no service obligations.

**Subsistence allowance.** A subsistence allowance is a predetermined amount to be used to help offset housing or subsistence expenses during the period of the training. The cost of a participant's housing and per diem expenses must be necessary and reasonable for the individual to participate in the training. It should be noted that participants who live in the area local to the training are not entitled to subsistence payments. They can however, participate in the meals and snacks provided at the meeting or conference.

**Travel.** Travel includes the actual costs of transportation, lodging, meals and associated expenses to and from the training location. These costs must follow sponsor guidelines as well as UTSA's travel policies and guidelines. The sole purpose of the trip must be to participate in the training.

**Fees.** The fees paid by a participant or on behalf of a participant in connection with training. These fees could include event registration fees, laboratory fees related to participant training, and passport or visa fees for foreign participants.

**Other.** Other costs not listed above should be specifically allowable per the funding solicitation and identified in the approved sponsor budget. These costs are paid to or on behalf of the participant and should be required for their involvement in the training.

## Participant Support Costs Do Not Include the Following Types of Expenses:

- Honoraria paid to a guest speaker/lecturer; payment to individuals providing peer review or evaluation services; or payment for participation on an advisory board related to a sponsored project.
- Expenses for project personnel or collaborators to attend meetings, conferences, or seminars including meetings to discuss a research project's progress and direction.
- Incentive payments (cash or cash equivalents) to participants in human subject research studies
- Conference support costs include facility rentals, media equipment rentals, and conference food and snacks.
- Payments to the providers of the training.
- Payments to other employers to reimburse the employer for the costs related to sending its employee to training.

- Payments to individuals who will provide services or produce deliverables, as these types of individuals should be paid as an employee or procured through a service agreement/purchase order (PO).