Participant Support Costs

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 sponsor’s requirements and expended for appropriate and intended objectives.

Definitions

**Participant Support Costs:**

Defined by Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)  [2 CFR 200.1](https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-A/subject-group-ECFR2a6a0087862fd2c/section-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 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).

Considerations

**Prior Approval for Participant Support Costs**

Per  [2 CFR 200.456](https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-E/subject-group-ECFRed1f39f9b3d4e72/section-200.456), Participant support costs as defined in [2 CFR 200.1](https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-A/subject-group-ECFR2a6a0087862fd2c/section-200.1) are allowable with the prior approval of the Federal awarding agency.

**Rebudgeting Participant Support Costs**

Any rebudgeting of Participant Supports 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 that are proposed in a budget should include a detailed justification that describes the purpose for the costs and the way in which they directly benefit the proposed project’s scope of work. The Principal Investigator should include a proposal budget justification which 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 | Schlshps 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 that are 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 who is 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 such as facility rentals, media equipment rentals, or 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 a training.
* Payments to individuals who will provide services or produce deliverables, as these types of individuals should be paid as an [employee](http://www.utsa.edu/hr/HRToolkit.html) or procured through a service agreement/purchase order (PO).