



**Purpose:** The purpose of this document is to outline the process for accounting for participant support costs as required by federal regulations and sponsor requirements.

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## PARTICIPANT SUPPORT COSTS REGULATIONS:

### Uniform Guidance

Uniform Guidance §200.456 Participant support costs: Participant support costs are allowable with the prior approval of the Federal awarding agency. Participant support costs are defined in [§200.75](#) as 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.

### Facilities and Administrative Cost Rate Agreement

Facilities and Administrative (F&A) Cost Rate Agreement: The F&A Cost Rate Agreement is approved by the Department of Health and Human Services every four years. The most recent F&A rate agreement dated 1/16/19 has been negotiated through 6/30/23. This negotiates the rate that is allowed to charge to Modified Total Direct Costs, such as salaries, benefits, supplies, travel and the first \$25,000 of each subaward. This is also known as Indirect Cost (IDC) rate. This agreement lists the modified total direct costs which are excluded from IDC. The listing of exclusions are as follows: equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs and the portion of each subaward in excess of \$25,000.

### Sponsor Requirements

National Institutes of Health (NIH): NIH allows 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 costs are only allowable

when identified in specific Funding Opportunity Announcements (FOAs) which identifies the specific participant or trainee costs. NIH also recognizes this as an MTDC exclusion. NIH identifies the budget category as trainee costs.

**National Science Foundation (NSF):** NSF 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 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. NSF identifies the budget category as participant support and delineates the following costs:

F. PARTICIPANT SUPPORT COSTS		
1. STIPENDS	_____	
2. TRAVEL	_____	
3. SUBSISTENCE	_____	
4. OTHER	_____	
( ) TOTAL PARTICIPANT SUPPORT COSTS		\$ -

## WHO IS A PARTICIPANT?

A participant is defined as a non-employee who is 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 are not required to provide any deliverable, other than meeting the program requirements (e.g. attendance, testing, etc.).

## WHO IS NOT A PARTICIPANT?

A participant cannot be:

- An employee of the grantee institution
- Student Interns who have paid appointments (budget identifies student as working on the project).
- Individuals external to the grantee institution who have a deliverable or are primarily providing a service to the project. Examples are professional services, consultants and subcontracts

# PARTICIPANT SUPPORT CATEGORY, EXPENDITURE TYPES AND TASK STRUCTURE

## Expenditure Category

**PARTICIPANTS** – This expenditure category will be budgeted when a participant expenditure type is required in order to comply with MTDC exclusions and identify specific costs related to participants. All expenditure types in this category are excluded from indirect costs.

## Expenditure Types

The following expenditure types will be used to identify participant costs as required per federal and sponsor regulations:

Expenditure Type	Object	Object Description	Object Long Description
718710 PARTICIPANT STIPEND	718710	PARTICIPANT STIPEND	<p>A set amount of money to be paid directly to the participant. Conditions for receiving a stipend should be in writing and program completion attested to by the Principal Investigator. Each agency may have specific guidelines for participant stipends.</p> <p>NOTE: If the participant is an Ohio University undergraduate student they must be paid a fellowship through Student Financial Aid. If the participant is an Ohio University graduate student they must be paid a fellowship through Online Graduate Appointments (OGA). This will allow the amount of funding the student receives to be identified. Fellowships are also excluded from IDC and meet the requirements as a participant cost.</p>
718720 PARTICIPANT TRAVEL	718720	PARTICIPANT TRAVEL	<p>Travel includes the costs of transportation and associated costs and must follow sponsor guidelines (e.g., U.S. flag carrier, coach class, most direct route) as well as university policies and procedures. The sole purpose of the trip must be to participate in the project. If a training activity involves field trips, the costs of transportation of participants may be allowable.</p>

Expenditure Type	Object	Object Description	Object Long Description
718730 PARTICIPANT LIVING EXP	718730	PARTICIPANT LIVING EXPENSES	The cost of housing and meal expenses (also known as subsistence) necessary for the individual to participate in the project are allowed, provided these costs are reasonable and limited to the days of attendance. Although participants who live in the local area are not entitled to subsistence payments or per diem, they may participate in meals and refreshments provided at the meeting or conference.
718740 PARTICIPANT OTHER	718740	PARTICIPANT OTHER	Certain other costs are allowable if consistent with university policy and procedures and specified in the proposal approved by sponsor upon review. Example: training materials or laboratory supplies where approved by the sponsor.

**Task Structure**

Even though there are specific participant expenditure types that do not burden there are several internal billings occurring throughout the University for housing, meals, parking, transportation, printing and lab supplies that cannot have a specific object code identified as participants for every expenditure type. Due to this a unique task titled PARTICIPANT COSTS NO IDC will be set up with 0% burdening to ensure these costs do not have indirect costs (IDC) charged. A task burden override will be completed on this task.

NOTE: Burdening is the federally negotiated allocation rate at which indirect costs are applied to direct costs. For instance, if the burden rate is 51% for every dollar of direct costs, \$0.51 is charged to the sponsor for indirect costs.

Therefore, in this example, if participant costs cannot be burdened, then the allocation rate would be set to 0% for participant costs.

