

Guidelines for Awards with Participant Support Costs

In order to ensure consistency across all sponsors, Sponsored Program Services (SPS) will utilize the following guidelines in cases where a grant contains budget for participant support costs.

The Office of Management and Budget defines participant support 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. A participant does not perform work or service for the project or program. The participant is not required to deliver anything or provide any service to the university in return for these costs.

Participant Support charges do not allow F&A costs on federal, federal flow-through, foreign, state, industrial and foundation awards.

Types of costs included in participant support costs

- **Stipend:** A stipend is a set amount of money to be paid to the participant.
- **Travel:** Travel includes the costs of transportation and associated travel-related expenses and must follow sponsor guidelines as well as Purdue Universities policies and guidelines. The sole purpose of the trip must be to participate in the project activity.
- **Subsistence Allowance:** The cost of a participant's housing and per diem expenses necessary for the individual to participate in the project are generally allowed, provided these costs are reasonable and limited to the days of attendance. Participants who live in the local area are not entitled to subsistence payments, although they may participate in meals and breaks provided at the meeting or conference.
- **Other:** Certain other costs in support of the participant's involvement may be allowable, including training materials or laboratory supplies. See Fees example below. Check the funding solicitation for guidance and contact RSP with questions.
 - **Fees:** The fees paid by or on behalf of a participant in connection with meetings, conferences, symposia, or training projects are generally allowable costs. Additionally, these fees may include laboratory fees, passport or visa fees for foreign participants, and registration fees.

Types of costs that cannot be included in participant support costs

- Travel for project PI or staff.
- Travel for a consultant providing services to the University, project, or program.
- Honoraria paid to a guest speaker or lecturer.
- Conference support costs such as facility rental or media equipment rental.
- Agreement with a provider for multiple training events (i.e., an ongoing contract with specific terms and conditions).
- Travel to bring collaborators together to meet and discuss the project.
- Incentive payments to an individual who agrees to participate as a human subject in a research project.

Best Practices

Pre-Award

- Participant support costs must be identified in the proposal budget and budget justification.
- Participant support costs are excluded from the MTDC base.

Post Award

- The standard MTDC base for all new awards should be “MTDC Base less Participant Support”.
- SPS’s set up for participant support funds will be flagged on the Additional Data Tab in GMPROGRAM.
- Budget received as participant support will be budgeted within the sponsored class titled Participant Support (78432).
- If a subcontract is issued to a subawardee where participant support has been budgeted, SPS must monitor subawardee invoices to ensure that F&A is not charged on the participant costs, that these costs are allowable and allocable, and the participant support is being accounted for separately (if applicable).
- As necessary, SPS will meet with the business office when a new grant or new sponsored program is established with participant support costs budgeted.
- At Closeout SPS will verify with the Business Office that all charges posted to the Sponsored Program were Participant Support expenses.
- A separate sponsored program will be created to hold the budget and expenses for participant support costs. The sponsored program should be titled “Participant Support”. [Note: The new base will be used and the F&A rate will be included on the Overhead Costs Tab for this sponsored program]
- Funds provided for participant support costs that are not spend cannot be rebudgeted for use in other categories unless prior written approval has been obtained from the sponsor.

Business Office

- Expenses should be charged to participant support GL accounts to ensure the funds are fully expensed as required. However, the department has the flexibility of using other GL accounts if necessary. If expenses are charged to a sponsored class other than participant support, the business office will be required at project close-out to verify the allowability of these charges. Below are the participant support GLs:

<u>Commitment Item</u>	<u>Description</u>
558010	Stipends/Fellowships
535050	Participant/Trainee Travel
535060	Participant/Trainee Subsistence
546480	Participant Support – Other*

- Any applicable participants must be notified that they must maintain their own insurance as a participant, as none will be provided by Purdue.

**Other costs are those described in 2 CFR § 200.75 (such as incentives, gifts, souvenirs, t-shirts and/or memorabilia). Please contact Post Award with any additional questions.*