

## Participant Support Costs Guidance

### OSP Practice

When creating and calculating a budget that involves participant support costs, the following will apply:

- **When a sponsor / solicitation allows Facilities and Administrative (F&A) costs, the rate outlined in the solicitation should be applied.** The examples provided below are not meant to be all-inclusive. Be sure to read all solicitations carefully to ascertain the appropriate rate to apply to your application.
- Solicitations that instruct applicants to calculate budgets on a Total Direct Cost basis allow full F&A cost recovery on participant support costs
- **If a sponsor or a solicitation does not address F&A recovery, OSP will exclude Participant Support Costs from the F&A calculation.**

### Definitions

OMB Circular A-122, Attachment B, Item 33 defines Participant Support Costs as follows:

*Participant support costs.* 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 meetings, conferences, symposia, or training projects. These costs are allowable with the prior approval of the awarding agency.

[http://www.whitehouse.gov/omb/circulars\\_a122\\_2004/#b33](http://www.whitehouse.gov/omb/circulars_a122_2004/#b33)

### Who is a participant?

A participant is a recipient who is not an employee of The University of Texas at Austin (UT-Austin), 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 to the university and they are not subject to UT-Austin Human Resource policies (e.g., they cannot be terminated for failure to perform). Participants may include students, scholars, and scientists from other institutions, representatives of private sector companies, teachers, and state or local government agency personnel. A person classified as an intern would be paid as an employee and not as a participant, because the intern, while receiving certain training, is also providing services to the university, to the grant sponsor, or to a third party (e.g., counseling students at a local public schools).

### What costs can be included in participant support costs?

Participant support costs include the direct costs for items such as the following:

- *Stipend.* A stipend is a set amount of money to be paid directly to the participant. Certain agencies of the federal government specifically restrict participant stipends. The professional staff in the Office of Sponsored Projects (OSP) will assist the Principal Investigator (PI) to

determine if the sponsoring agency for a particular project restricts the stipend to be paid to a participant.

- *Travel.* 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 travel rules for the State of Texas and UT-Austin policies and guidelines. The sole purpose of the trip must be to participate in the project activity. If a training activity involves field trips, the costs of transportation for participants may be allowable.
- *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. Although they may participate in meals and snacks provided at the meeting or conference, participants who live in the local area are not entitled to subsistence payments.
- *Fees.* The fees paid by a participant in connection with meetings, conferences, symposia, or training projects are generally allowable costs. These fees may include laboratory fees, passport or visa fees for foreign participants, and registration fees. A sponsor may also allow the costs of any UT- Austin tuition and fee charges that are required to be paid for the individual to participate in the training project.
- *Other.* Certain other costs in support of the participant's involvement may be allowable, including training materials, laboratory supplies, and insurance.

#### **What costs CANNOT be included as participant support costs?**

Participant support costs *do not* include the following types of payments:

- Honoraria paid to a guest speaker or lecturer.
- Conference support costs such as facility rentals, media equipment rentals, or conference food.
- Subaward to a provider for multiple training events (i.e. an ongoing contract with specific terms and conditions).
- Agreements with employers (e.g., public school system) to reimburse the employer for the costs related to sending its employee to a conference or workshop. It is recommended that the PI inform participants prior to the initiation of the project about any costs associated with their participation in the project that are not covered.

#### **Conditions associated with participant support funds**

- All costs that are reimbursed to or paid on behalf of participants must be incurred within the project period and specifically allowed by the sponsoring agency.
- Participant support costs are budgeted in a separate line and must be accounted for separately.
- Funds provided for participant support costs that are not spent cannot be rebudgeted for use in other categories except with the prior written approval of the sponsor.
- In most cases, unspent participant support costs must be returned to the sponsor.

#### **FAQs:**

**Are participant support costs the same as participant incentives?**

No. Participant incentives are typically used to encourage individuals to participate in human subject research studies. Such payments are different and should be included among the project's other expenses – not in the participant support cost category.

**Can I use participant support costs to pay tuition for my GRAs?**

No. The tuition referenced in the participant support cost category is for individuals categorized as participants. GRAs are considered employees of UT- Austin and are therefore ineligible for these monies.

**Can I use Participant Support costs for my staff to travel?**

No. A separate travel subaccount (75) is available for travel fund for employees of the research study.

**Can I use participant support costs to pay for the PI's travel?**

No. The PI must use the travel subaccount (75) established at the time of award to pay for his/her travel.

**Can I use participant support costs to pay for my collaborators to travel for project meetings?**

No. If the PI is coordinating a meeting for collaborators to travel to a single destination to meet and discuss a research project's progress and direction, the travel subaccount (75) is to be used.

**Can I use participant support costs to pay for registration fees for the project's key personnel or staff?**

No. The participant support budget category is not for costs associated with sending project personnel to conferences or professional meetings.

**If the project involves collaboration with a subawardee, in which budget are the participant support costs listed?**

The participant support costs should be reflected on the budget of the institution that is providing the training for participants.

**Post-Award Management**

**What subaccount will be established for participant support costs?**

SPAA will create a (37) subaccount entitled 'Participant Support'.

**Can money be transferred from the 37 subaccount to other subaccounts?**

Many times transfer in/out of stipend accounts is limited, especially on some NSF projects.

**What happens when an expense is determined not to be an actual participant support cost?**

When an expense is determined not to be an actual participant support cost, SPAA will ask the PI / department to move the charge to the appropriate category. At this point, a determination would be made if an adjustment to the project's F&A would also have to be made.