

# Participant Support Costs Guidance

## What are Participant Support Costs?

Participant support costs (as defined in 2 CFR 200.75) means 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. The Uniform Guidance (2 CFR 200) requires prior approval of the Federal Agency in order to incur Participant Support Costs under federally sponsored awards. The Participant Support Costs must be incurred within the period of performance of the project and be specifically allowed by the sponsoring agency.

## Who is a participant?

A participant is defined as a non-UM 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 do not perform work or services for the project or program unless it is for their own benefit. Participants may include students, scholars, and scientists from other institutions, representatives from the private sector, teachers, and state or local government agency personnel.

## What costs are not considered Participant Support Costs?

Participant Support Costs do not include honoraria for guest speakers, expenses for the PI, project staff or collaborators to attend project meetings, conferences, or seminars, payments to GRAs, or payments made to research subjects as an incentive for recruitment or participation in a research project. *UM employees are not considered participants therefore costs incurred for UM employees do not qualify as Participant Support Costs.*

## Budgets and Participant Support Costs

Participant Support Costs are listed as a separate category on the budget at proposal stage and award stage. A separate KFS account specifically for Participant Support Costs will be established by ORA upon receipt of an award including Participant Support Costs. The Administering Department is responsible for reviewing these KFS accounts to ensure that they have been set up in accordance with the budget and to notify ORA in a timely manner if modifications are required.

## F&A and Participant Support Costs

**The Uniform Guidance states that Participant Support Costs are exempt from F&A in federally sponsored projects.**

For Non-Federal awards, sponsor-specific and/or award-specific guidelines should be utilized to determine if F&A is allowable on the Participant Support Costs. If there is no sponsor-specific or award-specific guidance, then the full F&A rate for the award should be charged.

### **Subawards**

If a subaward is issued where participant support has been budgeted, the PI must monitor subawardee invoices to ensure that the Participant Support Costs are being accounted for separately, and that these costs are allowable and allocable.

### **Rebudgeting Participant Support Costs**

**Any rebudgeting of Participant Support Costs to another budget category requires the approval of the Federal agency. For non-Federal sponsors, award specific guidelines should be consulted before rebudgeting Participant Support Costs.**