Arkansas State University Research and Technology Transfer Standard Operating Procedures

# **Participant Support Costs**

#### Overview

Participant Support Costs are defined in Uniform Guidance 2 CFR 200.I as direct costs for items such as stipends, or subsistence allowance, travel allowances, and registration fees paid to or on behalf of participants or trainees (but not employees) in connection with conferences or training projects.

## **Definition of Participant**

A participant is defined as a non A-State employee who is the recipient, not the provider, of a service or training associated with a workshop, conference, seminar, symposium, other short-term instructional or information sharing activity, or are the training beneficiary of a sponsored project. Participants do not perform work or services for the project or program unless it is for their own benefit. Participants may include: students, scholars, scientists from other institutions, teachers, state or local government personnel, or representatives from private-sector organizations. Employees of Arkansas State University are not eligible to receive participant support.

### **Unallowable Costs**

The intent of participant support is solely to provide financial assistance for participants to attend conferences or defray the cost of participating in training programs.

Unallowable Costs Include:

- Honoraria for guest speakers
- Expenses for the PI, project staff, or collaborators
- Incentive payments for recruitment or participation of research subjects
- Costs associated with housing the training or conference
- F&A on participant support expenses

### **Procedure**

Participant support funding is typically restricted and exempt from F&A, requiring separate accountability from the rest of the award.

Participant support costs should be accounted for in a separate sub-budget as indicated on the Research and Technology Transfer budget spreadsheet, and will be issued a separate fund for expenditures upon award set up.

RTT will monitor proposal budgets to ensure that participant support costs are identified clearly and are appropriate and allowable.

Re-budgeting of participant support costs requires the prior approval of the sponsor. Re-budgeted costs may be subject to F&A if moved into the main grant fund.

#### **Additional Information**

See RTT SOP regarding Stipends for questions about stipend payments to participants/students

Sponsored Programs Accounting Participant Support Costs Guidelines:

https://www.astate.edu/a/controller/spa/files/participant-support-costs-ug-edition.pdf