

# Participant Support Costs Guidance Document

## **Definition and Details from OMB's Uniform Guidance (2 CFR §200)**

*(Applicable to Federally funded sponsored projects, for non-federal sponsors, please check the terms and conditions of the award.)*

### Definition:

Participant support costs 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. (2 CFR §200.75)

### Details:

- Participant support costs are allowable with prior approval from the Federal awarding agency. (2 CFR §200.456)
- Participant support costs are excluded from modified total direct costs. (2 CFR §200.68)
- The transfer of funds budgeted for participant support costs to other budget categories requires the approval from the Federal awarding agency. (2 CFR §200.308)

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## **Who can be a participant?**

A participant is someone who is receiving a service or training opportunity from a meeting, conference, workshop, seminar, symposium, information sharing activity or short-term instructional activity that is funded by a sponsored project. A participant can be a University student, a student/scholar from another institution, a private organization company representative, or state or local government agency personnel.

### A participant is **not**:

- An employee of the University
- A student or project staff member receiving compensation directly or indirectly from the sponsored project
- A research subject receiving incentive payments
- A recipient of any compensation from any other federal government source while participating in the project (note: applies only to federal grants)

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## **What are allowable participant support costs?**

Participant support costs are costs paid to participants or trainees for their participation in meetings, conferences, symposia, workshops or other training activities.

### Allowable costs:

- Training materials and supplies
- Event registration and tuition fees
- Travel (includes airfare, mileage, allowance for lodging, meals, incidental expenses) when the sole purpose of the trip is to participate in the project activity
- Housing and subsistence allowance

All costs that are reimbursed or paid on behalf of the participant must be incurred within the project period and be specifically allowed by the sponsor.

Honoraria and travel for speakers and receptions **are not** considered participant support costs.

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## **How does GW account for participant support costs?**

At GW, a new PTA is created for participant support costs. This allows for greater ease in monitoring the budget and expenses that are directly related to this special category of cost. The natural account code used when charging expenses to the participant support cost PTA should match [GW's standard chart of accounts](#).

- Below are a few examples of account codes to be used for participant support costs:
  - 53131 – Travel Non-GWU Personnel : Travel, housing, or subsistence allowance for non-GWU employees
  - 54141 – Instructional Supplies: Training materials and supplies for participants
  - 53251 – Conference/Seminar/Training Expense: Conference or training session registration fees

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Contact your OVPR Sponsored Projects Administrator for additional guidance.