

Participant Support Guidelines

Background

Some contract and grant sponsors include a budget category called 'participant support costs,' which are defined 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 meetings, conferences, symposia, or training projects. These costs are allowable with the prior approval of the awarding agency.

Participant support is allowed by several contracts and grants awarded by the U.S. Department of Education, the National Institutes of Health, the Office of Naval Research, and the National Science Foundation (NSF), including the NSF Research Experience for Undergraduates (REU) program. While participant support expenses are handled as direct costs under extramurally supported contracts and grants, agencies vary as to whether some or all of these cost items are included in the direct cost base upon which F&A costs are calculated.

Since guidelines vary from sponsor to sponsor and from program to program, it is important to refer to agency and program-specific guidelines.

Who is a Participant?

A participant is an individual who is receiving a service or training opportunity from a workshop, conference, seminar, symposium or other short-term instructional or information sharing activity funded by a sponsored award. A participant may be an OU student/scholar, a student/scholar from another institution, a private sector company representative, a K-12 teacher, or a state or local government agency personnel. A participant may not be an OU employee. Employees from other OU campuses are eligible if they do not have a role in organizing the event or forwarding the project's aims.

A participant may be a U.S. citizen, permanent resident, or foreign national. The participant must have a Social Security Number or an Individual Taxpayer Identification Number (ITIN).

A participant is not:

- An employee of OU
- A student or project staff member receiving compensation directly or indirectly from the grant
- A research subject receiving incentive payments
- A recipient of any compensation from any other federal government source while participating in the project (applies only to federal grants) A participant does not perform work or services for the project or program other than for their own benefit. The participant is not required to deliver anything or provide any service to the university in return for these support costs.

What are Participant support costs?

Participant support costs are direct costs for items such as participant allowance, supplies, per diem, travel expenses, and/or registration fees paid to or on behalf of a participant in connection with a meeting, workshop, conference, symposium, or training project conducted under the award. Amounts must be reasonable, based on type and duration of the activity, and outlined in the program solicitation.

Participant support costs may include the following expenses:

- OU tuition and registration fees if required to participate in the project
- Event registration fees
- Stipend (predetermined amount regardless of actual costs) for housing and subsistence allowance
- Travel costs when the sole purpose of the trip is to participate in the project activity
- Event support costs for lodging and meal expenses paid directly to the event facility, only if the payment is made on behalf of, or reimbursed directly to, the participant
- Meals and incidentals when on travel status
- Training materials
- Lab supplies

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 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 costs must be returned to the sponsor.

The following expenses, except when specifically allowed by the award, should not be processed as participant support costs:

- Travel for project PI or staff
- Multi-purpose travel (i.e., to perform research in addition to attending a project related meeting)
- Travel for a consultant who is providing service to the university
- Event support cost (e.g, facility rentals, media equipment rentals, food/refreshments) not made on behalf of or paid to participants
- Entertainment/food for non-participants
- Honoraria paid to a guest speaker or lecturer
- Incentive payment to encourage an individual to participate as a research subject
- Subaward to a provider for multiple training events (i.e., an ongoing contract with specific terms and conditions)
- Payments to a participant's employer for reimburse for the costs related to sending the employee to the project event
- Expenses related to meetings of an administrative nature

Participant Support Cost Category

Since participant support costs can be for a wide variety of expenses, OUHSC has chosen not to create separate gl account codes for these expenditures. To track these expenditures an additional project will be created for the award. All participant support costs must be charged to this project, which will be F&A exempt.

How to Process Payments for Participant Support Costs

OU student stipends must be processed through the 3rd Party Scholarship process. The completed 3rd party scholarship form is routed to Research Financial Services for review. Once approved it is forwarded to the Scholarship Office for payment.

Vendor Record in PeopleSoft for Non-Students

To establish a vendor record (for non-students), a Social Security Number or Individual Taxpayer Identification Number is required. Instructions for requesting a vendor record are available at: <https://financialservices.ouhsc.edu/Portals/1354/assets/accounts%20payable/OU%20Job%20Aid%20-%20Supplier%20Onboarding.pdf?ver=2020-06-12-114739-393>.