



Participant Support

Responsible Executive: VP for Research

Responsible Office: OSRAA

Effective: 11/1/2022

Last Revised: 10/24/2022

1) **Policy Statement**

Oregon State University (OSU) is responsible for maintaining compliance with regulations governing the identification and use of participant support related to sponsored awards. This policy will assist Principal Investigators (PIs) and other campus personnel to ensure that participant support expenditures for sponsored awards are in compliance with federal regulations, sponsor terms and conditions and university policy. Payments made to (or on behalf of) an individual who is engaged in training in a specific field or program are designated as Participant Support.

2) **Reason for Policy**

Participant support expenses must be properly recorded and accounted for within OSU's records in order to ensure appropriate monitoring and reporting to sponsoring agencies. For most Federal awards, OSU is required to comply with OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR §200) ("Uniform Guidance or UG"), specifically sections §200.75 which sets forth the requirements for participant support.

3) **Scope & Audience**

OSU personnel involved with the conduct and administration of sponsored award activities are affected by this policy. All budget authorities, managers, supervisors, and any employee responsible for processing or approving participant support payments should be informed and understand this policy.

4) **Definitions**

- **Participant** - Participants include individuals acting in the capacity of trainees. This may include students, visiting scholars, scientists, workshop attendees or teachers (K-12). OSU employees, presenters or trainers cannot be paid as participants. Participants do not perform work or services for the project or program unless it is for their own benefit. Participants are not required to provide any deliverable to the university or third party, nor would they be disciplined or terminated for their failure to perform.
- **Participant Support** - Participant support is funding provided to help defray the costs to participants or trainees (but not employees, presenters or trainers) participating in a conference or training activity. In accordance with [UG 2 CFR 200.75](#), participant support costs include 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.

5) **Website (specific to this policy)**

<http://research.oregonstate.edu/osraa>

6) **Contacts**

Department	Phone Number
Office for Sponsored Research and Award Administration (OSRAA)	541.737.4933

7) **Responsibilities & Procedures**

A. Budgeting for Participant Support Costs

Participant support costs are listed as a separate category within the proposal budget. Participant support costs that are proposed in a sponsored project budget require detailed justification that describes the purpose for the costs, expected participants, and the way in which they directly benefit the proposed project’s scope of work.

B. Identifying & Accounting for Participant Support Costs

When an award provides funding for participant support, OSRAA will establish an appropriate participant support grant index in the Banner Financial Information System (FIS). Rebudgeting unspent participant support funds into other categories requires prior written approval from the sponsoring agency. This should be done as soon as possible during the life of the award. Any unspent funds are returned at award closeout and cannot be used to offset overages in other categories. Participant support funds may only be rebudgeted with sponsor approval.

C. Facilities & Administration (F&A)

Participant support costs are exempt from F&A in budgets using the [MTDC](#) (Modified Total Direct Cost) base, per OSU’s negotiated indirect cost [rate agreement](#) and as stated by the UG ([§200.68](#)). For budgets using TDC (Total Direct Cost) methodology for calculating F&A, participant support costs are included in F&A, unless unallowable under the sponsor’s published guidelines.

D. Examples of Participant Support Costs

Stipend: A participant support [stipend](#) payment is a subsistence payment, typically of a predetermined amount paid to the participant, regardless of actual incurred expense.

- i. The stipend amount is usually specified in the sponsored agreement and, in many cases, dictated by sponsor guidelines.

- ii. Stipends do not represent payment for employment or services.
- iii. Stipends should not be confused with [per diem](#), which is a set allowance for travel lodging, meals and incidentals.

Travel: Travel includes the costs of transportation and associated travel-related expenses and must follow sponsor guidelines as well as OSU policies and guidelines. The sole purpose of the trip must be to participate as a trainee in the project activity.

Subsistence Allowance: The cost of a participant's lodging and per diem expenses (reduced accordingly if meals are provided at the training meeting/conference) necessary for the individual to participate in the training activity are generally allowed, provided these costs are reasonable and limited to the days of attendance. Participants who live in the local area are not entitled to subsistence payments, although they may participate in meals and breaks provided at the meeting or conference. Subsistence allowances can be either a lump sum direct payment to the participant or reimbursement of actual expenses based on OSU policies and guidelines.

Provided business meals (excluding catering): The meals paid on behalf of a participant in connection with meetings, conferences, symposia, or training projects are generally allowable costs.

Tuition and fees: Tuition and fees may be allowable as a participant support cost, when allowed by the sponsoring agency. Payments can only be applied to the student's account by Business Services.

Other: Certain other costs in support of the participant's involvement may be allowable, including training materials or laboratory supplies that can be tied to specific participants. Contact OSRAA for guidance on sponsor allowability of other participant support costs for specific awards.

Participant support costs do not include the following types of expenses:

- a. Costs for PI or project staff, such as salary and wages, fringe, or travel
- b. Costs for a consultant or trainer providing services to the university project or program, such as fees or travel
- c. Costs for a guest speaker or lecturer, such as honoraria or travel
- d. Conference/workshop support costs such as facility rental, catering, supplies, or media equipment rental
- e. Costs for collaborators, such as travel

- f. Human subject payments for participating in a research project

E. Participant Support Account Codes:

See Participant Support Decision Tree on last page of this document.

[Non-resident alien participants](#) must be identified and paid on the appropriate account code so associated costs are recorded correctly for 1042S IRS Reporting.

OSU registered students, including research fellows, should be paid, or reimbursed using the 551xx account series.

Individuals who are not registered students (including post-docs) should be paid using the 28620 and 2863x account codes.

Expenses connected with an organized conference or workshop sponsored by OSU when there are persons from outside of the university in attendance should be accounted for on 28602-28606 codes.

When supplies are purchased in connection with participants and the supplies do not remain with the participants, the expense should be coded to the appropriate 2xxxx account code. When supplies do remain with the participant and are identified as a participant support cost in the sponsored project budget, the appropriate participant support account code should be used.

8) Related Information

- University Policy [03-100 Fiscal Policy Program Authority](#)
- OSRAA Budget Development Guidance:
<https://research.oregonstate.edu/osraa/budget-development#support>
- OSRAA Rebudget Form and Guidance:
<https://research.oregonstate.edu/osraa/forms>
- Participant Support Decision Tree – See Next Page

9) History

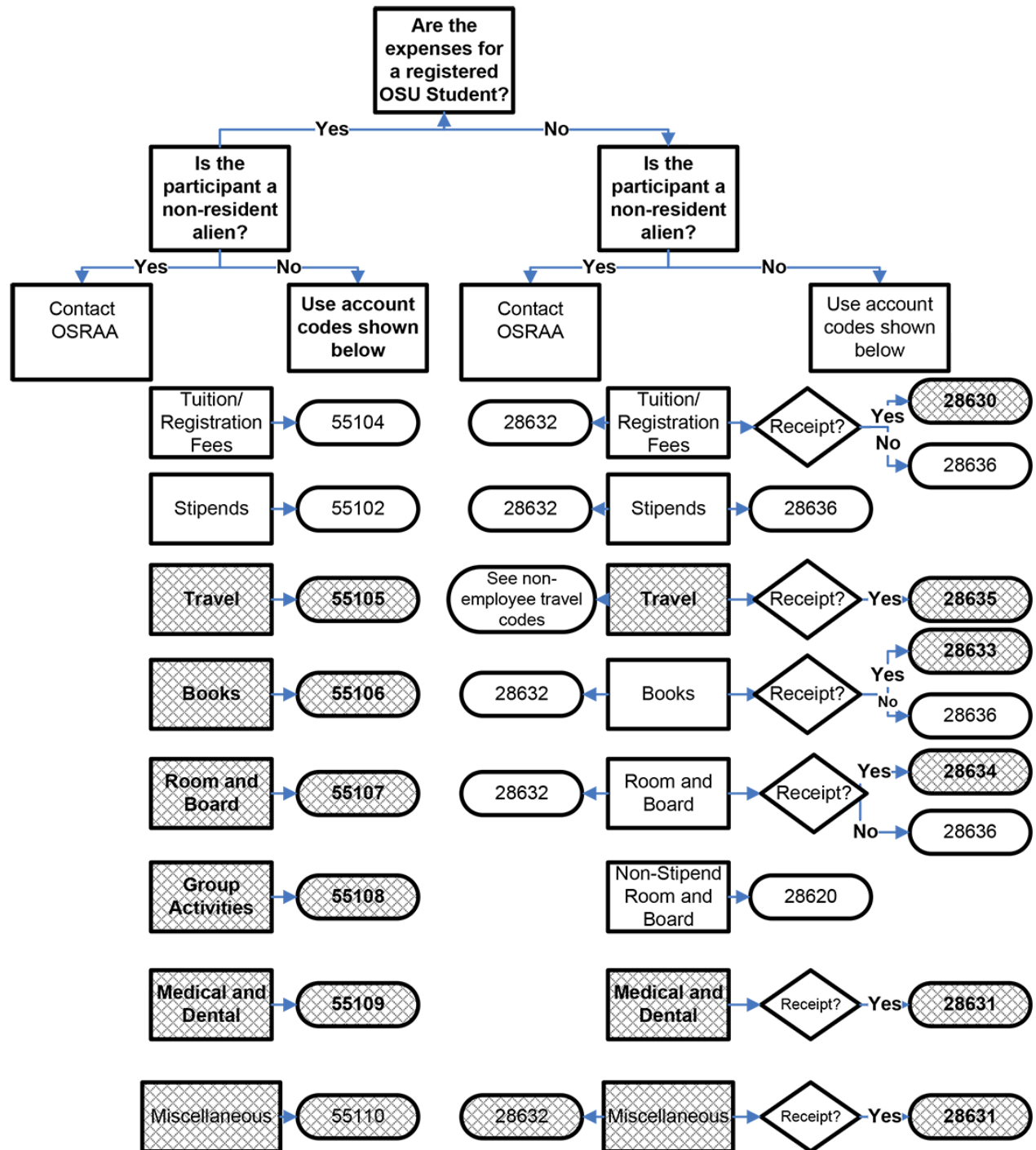
Last review date: 11/1/2022

Next scheduled review date: 11/1/2027

Original issue date: Effective 11/1/2022

Note: The Office of University Compliance will attempt to track the original issue date of policy and revision dates to existing policies but will not publish this information on the website.

Participant Support Decision Tree



KEY



= Receipts Required when doing a personal reimbursement

[Nonresident Alien Tax Resources](#)