

STANDARD OPERATING PROCEDURE (SOP)
UW Oshkosh Office of Sponsored Programs

SOP Number: #24
Effective Date: May 21, 2021
Last Reviewed: March 21, 2022

Title:
Participant Support Guidelines

OSP Contact Information

Business Hours: 8:00 a.m. to 4:30 p.m., Monday-Friday (excluding holidays).

Main: 920-424-3215

E-mail: OSP@uwosh.edu

Website: www.uwosh.edu/sponsoredprograms

I. Overview

Both Federal and State grants can budget for participant support costs. It is important for the University to be following the same procedures for all federal and non-federal grants when handling participant support costs. <https://www.rsp.wisc.edu/policies/ParticipantSupport.cfm>

Participant support costs are defined under Uniform Guidance [2 CFR 200.75](#) as direct costs for items such as stipends, subsistence allowances and registration fees paid to or on behalf of participants or trainees (not employees) participating in an educational event, such as a workshop, conference, seminar, symposium or other short-term instructional or information sharing activity funded by a sponsored award.

II. Applicability:

This procedure applies to all sponsored projects that include participant support costs. This procedure should be followed beginning in the pre-award stage and all additional steps in the grant's life cycle (i.e. award and post-award). For the purposes of this procedure, employees of UWO are considered faculty, staff, student assistants, graduate student research or project assistants, and interns. Participant support costs do not apply to UWO employees.

III. Procedure:

A participant is defined as a non-UW Oshkosh employee who is generally participating in a training grant and is a recipient of a conference, workshop, seminar, training or other short-term educational activity. The participant is not a "provider". In other words, the individual does not provide deliverables, perform work that benefits a scope of work, provides training or is a presenter at the educational event. Participants may be students, teachers, researchers, state or local agency personnel, or representatives of the private sector as long as they are involved for their educational benefit.

Participant support costs are a budget category that is excluded from the base for Modified Total Direct Costs (MTDC) when calculating F&A (indirect cost) under 2 CFR 200.68. When an MTDC base is utilized in a federal or non-federal budget, the MTDC rate must not be applied to any participant support costs.

The following criteria are required for a participant support cost to be allowable:

1. The cost is included in the budget and the budget is approved by the awarding agency, or, prior written approval is received from the awarding agency*
2. The cost is a direct cost
3. The cost is justified programmatically
4. The cost can be identified to a specific participant

**Note: The NIH will only allow participant support costs to be charged if they were approved in the original Funding Opportunity Announcement (FOA)*

Examples of Allowable Participant Support Costs:

Participant Support Cost Type	Definition
Stipend	A stipend is a set amount of money to be paid by the University to cover a participant's participation in one of the educational events listed above
Travel	Travel includes the costs of transportation and associated travel-related expenses and must follow sponsor guidelines as well as University policies and guidelines. The sole purpose of the trip must be to participate in the educational event
Subsistence Allowance	The cost of a participant's housing and per diem expenses necessary for the individual to participate in the project 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.
Other	<p>Certain other costs in support of the participant's involvement may be allowable, including training materials or laboratory supplies. See Fees example below. Check the funding solicitation for guidance and contact OSP with questions.</p> <ul style="list-style-type: none"> • Fees: The fees paid on behalf of a participant in connection with meetings, conferences, symposia, or training projects are generally allowable costs. Additionally, these fees may include laboratory fees, passport or visa fees for foreign participants, and registration fees

Unallowable Participant Support Costs:

Cost Type	Categorize As
Honoraria for guest speakers	"Other Direct Costs" or "Contractual"
Expenses for project personnel to attend meetings, conferences, seminars	"Travel"
Payments to participants in human subject research studies	"Other Direct Cost"
Facility/Equipment/Media Rental for conference support	"Other Direct Cost"
Conference food and snacks	"Other Direct Cost"
Payments to training or service providers (i.e. guest speaker)	"Other Direct Cost" or "Contractual"
Payments to employers to reimburse employer for cost related with sending their employee to training	"Other Direct Cost" or "Contractual"

Award Setup:

1. Once the grant is funded, the Grants Accountant will work with the Principal Investigator (PI) named on the award to establish a sub account in WISER financial system. This will allow any approved participant support costs to be charged on the sub account and this also allows separation of these costs from other project expenses.

IV. Guidance Documents/Policy Links:

- [OMB Uniform Guidance: 2 CFR 200.75: Participant Support Costs](#)
- [OMB Uniform Guidance: 2 CFR 200.68: Modified Total Direct Costs](#)

V. Definitions

- **Participant Support Cost (2 CFR 200.75):** 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.

A participant is defined as a non-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 are not required to provide any deliverable, other than meeting the program requirements (e.g. attendance, testing, etc.).

Modified Total Direct Costs (2 CFR 200.68): *MTDC* means all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the first \$25,000 of each subaward (regardless of the period of performance of the subawards under the award). *MTDC* excludes equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs and the portion of each subaward in excess of \$25,000. Other items may only be excluded when necessary to avoid a serious inequity in the distribution of indirect costs, and with the approval of the cognizant agency for indirect costs.

VI. Contact Information: For questions or comments please contact OSP@uwosh.edu or 920-424-3215

VII. Revision History:

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