

Office for Sponsored Programs and Contract and Grant Accounting Participant Support Costs – Policies and Procedures

Definition

“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.” Federal Uniform Guidance, 2 CFR 200, (UG).

Participants are not required to provide any service to the university in return for these support costs. See also “Tuition, Stipends, and Other Student Payments” at http://osp.ua.edu/policy_procedures.html.

These funds cannot be used to pay for costs of the project staff to travel to a conference, costs of bringing collaborators together for a meeting, etc. or for the Principal Investigator (PI) to attend a seminar, workshop or training event.

The UG requires prior approval from the Federal awarding agency for the transfer of funds budgeted for participant support costs to other categories of expense.

Budgeting and Accounting for Participant Support Costs

As part of the proposed budget, the Office for Sponsored Programs (OSP) will require a detailed justification that describes the purpose for the costs along with the benefit to the scope of the project. Indirect Costs are not applied to participant support costs.

If an award includes funding for participant support costs, Contract and Grant Accounting will establish in Banner a primary fund for all awarded costs except participant support costs. Participant support costs will be established in a separate fund in order to meet requirements to account for these costs separately, restrict budget changes and avoid charging indirect costs.

If there is a need to rebudget from participant support to another activity, the request for prior approval should be sent to OSP and include a justification along with a budget that includes the appropriate indirect cost rate for the grant.