

Participant Support Costs

Summary/Purpose: Define participant support costs and describe how such are accounted for by the University

Section 200.75 of the Office of Management and Budget (OMB) guidance at 2 CFR 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* defines participant support as direct costs paid to or on behalf of participants or trainees, but not employees, in connection with conferences or training projects.

Examples of participant support costs for participants or trainees include:

- Stipends
- Subsistence allowances
- Travel allowances
- Registration fees

Participant support costs are accounted for in separately identified sponsored program accounts established by the Office of Accounting. Participant support costs are coded to standard general ledger accounts based on the nature of the expense.

Principal investigators are required to identify and properly charge expenses to the participant support account in accordance with the terms and conditions of each agreement as well in conformity with the provisions of the Office of Management and Budget (OMB) guidance at 2 CFR 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, as applicable.