Guidance on Participant Support Costs

OFFICE OF SPONSORED PROGRAMS
COLORADO STATE UNIVERSITY

Participant Support Costs are defined in Uniform Guidance (2 CRF 200.1) as direct costs for items such as stipends, subsistence allowances, travel allowances, and registration fees, paid to or on behalf of participants or trainees (not employees) in connection with conferences, workshops, training, or similar activities. Participants are recipients, and they do not deliver services or products for the project.

Participant Support Costs are excluded from the Indirect Cost Base and are tracked in a separate child account with a 0% F&A rate. Participant Support must be budgeted clearly and separately in the proposal and award and should be accounted for using designated Participant Support object codes. Moving funds into and out of the Participant Support category requires sponsor approval. Participant Support funds that remain at the end of a project are de-obligated and cannot offset other expenses unless specifically approved by the sponsor.

Allowable Participant Support Costs:

Participant Support Costs may include:

- Stipends: Fixed payments to participants who are non-employees, for educational or training purposes.
- Travel & Transportation: Costs of transportation, lodging, per diems to enable participation.
- Subsistence Allowances: Housing and meal allowances for out-of-town participants (must be reasonable and limited to event days).
- Registration Fees: Event registration fees paid for participants.
- Other Participant-Specific Costs: Materials or supplies directly tied to participant use (e.g., training manuals, certain fees).

Unallowable Participant Support Costs:

Participant Support Costs may **not** include

- Payments to employees, consultants, co-PIs, or project staff, even if they attend the event. This includes speakers, trainers, and/or others providing services or delivering content.

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- Facility rental, catering, general supplies, or conference logistics. These costs may be allowable on a sponsored project if properly budgeted but are not participant-specific and are not part of Participant Support.
- Human subject or research incentives, or compensation for participation in research studies. These costs may be appropriate on a sponsored project, but they should not be charged to a Participant Support account.

Interaction with Sponsored Functions (Object Code 6651):

Object Code 6651 (Sponsored Programs Sponsor Functions) is used for expenses tied to formal meetings or conferences for the benefit of a specific sponsored project. This object code is used strictly for CSU-related function costs, *not* participant costs.

In contrast, Participant Support covers individual participant allowances and costs, *not* event logistics or refreshments. Object code 6651 generally should not be used for expenses charged to Participant Support Accounts.