

Participant Support Costs

Policies

[UM System Policy 27002 Allowable Costs and Principles](#)

Forms

Electronic Proposal Signature Routing Sheet (ePSRS)

Overview

The [Uniform Guidance \(2 CFR 200\)](#) governs cost principles for *participant support costs*. As defined in 2 CFR 200.75, *participant support costs* are "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." For federally-sponsored awards, participant support costs:

- Require prior approval of the sponsoring federal agency (i.e., as described in the proposal budget or as amended to the awarded budget).
- Are exempt from facilities and administrative (F&A) costs.
- Require sponsor prior approval for rebudgeting to another direct cost category.

Participant support costs do not include honoraria for guest speakers; expenses for the principal investigator, project staff, or collaborators to attend project meetings, conferences, or seminars; payments to graduate research assistants; any other costs incurred for University employees; or payments made to research subjects as an incentive for recruitment or participation in a research project.

To keep funds for qualifying participant support costs separate from other project funds, participant support costs are listed as a discrete budget category at both proposal and award. OSPA will establish a PeopleSoft project specifically for participant support costs upon receipt of an award including such costs.

For non-federal sponsors, award-specific guidelines should be consulted before incurring and rebudgeting participant support costs.

Risk

Failure to properly account for participant support costs could result in the disallowance of certain expenditures and/or possible reduction in funding from the sponsor agency. Improper accounting could also increase the likelihood of audit findings and jeopardize the reputation of the University, which could negatively impact future funding opportunities.

Procedure

Principal Investigator (PI) – The PI has the overall responsibility to review award activity timely to ensure that only costs meeting the definition of participant support costs, and that were budgeted as participant support costs, are charged to the appropriate PeopleSoft project (MoCode). The PI will notify the OSPA Post-Award Team if funds need to be rebudgeted.

If the project includes a subaward where participant support costs have been budgeted, the PI monitors subawardee invoices to ensure that the participant support costs are accounted for separately and that these costs are allowable and allocable.

Departmental Research Administrator (DRA) – The DRA ensures that participant support costs are clearly identified in the proposal budget. At proposal, a separate PeopleSoft project should be created under a single proposal number in order to track the participant support costs separately from the core budget.

OSPA Senior Grants and Contracts Administrator (SGCA) – The OSPA SGCA ensures that participant support costs that meet the definition of such (as described above) are properly identified in the proposal budget. The SGCA ensures that the award is properly set up in the PeopleSoft Grants Module (PSGM) to allow for the proper recording of participant support costs.

OSPA Post-Award Team – The OSPA Post-Award Team ensures that all project costs, including but not limited to participant support costs, are reported in accordance with sponsor requirements. The OSPA Post-Award Team works to obtain any sponsor approvals in the event that the PI requests a rebudget.

Responsibilities

Below is an outline of responsibilities as they relate to this process.

Principal Investigator:

- Identifies costs that meet the definition of participant support costs as outlined in the Uniform Guidance (2 CFR 200).
- Ensures participant support costs post to the appropriate MoCode.
- Ensures that subcontract invoices properly reflect participant support costs.
- Works with the OSPA Post-award Team to submit any rebudget requests related to participant support costs.

Departmental Research Administrator:

- Works with the PI to complete internal documents and proposal application materials to properly reflect qualifying participant support costs as a discrete budget category.
- Under a single proposal number, establishes a PeopleSoft project for participant support costs and a PeopleSoft project for other direct costs in order to track participant support costs separately in the event of award.

Office of Sponsored Programs Administration:

- Ensures that participant support costs are identified in the budget in accordance with sponsor guidelines.
- At award, activates the multi-project PeopleSoft proposal to separately account for participant support costs.
- Submits to the sponsor any requests to rebudget funds from participant support costs.
- Ensures all project costs are reported in accordance with sponsor requirements.

Need Help?

If you have questions or comments on this procedure, contact OSPA at muresearchospa@missouri.edu or (573)-882-7560.

Related Topics

[Electronic Proposal Signature Routing Sheet \(ePSRS\)](#)
[F&A Cost Recovery](#)

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