

## Guidelines for Awards with Participant Support Costs

In order to ensure consistency across all sponsors, Sponsored Program Services (SPS) will utilize the following guidelines in cases where a grant contains budget for participant support costs.

The Office of Management and Budget defines participant support as: 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.

Participant Support charges do not allow F&A costs on federal, federal flow-through, foreign, state, industrial and foundation awards.

### **Best Practices**

#### Post-Award

- The standard MTDC base for all new awards should be “MTDC Base less Participant Support”.
- SPS’s set up for participant support funds will be flagged on the Additional Data Tab in GMPROGRAM.
- Budget received as participant support will be budgeted within the sponsored class titled Participant Support (78432).
- If a subcontract is issued to a subawardee where participant support has been budgeted, SPS must monitor subawardee invoices to ensure that F&A is not charged on the participant costs, that these costs are allocable and allocable, and the participant support is being accounted for separately (if applicable).
- As necessary, SPS will meet with the business office when a new grant or internal order is established with participant support costs budgeted.
- At Closeout SPS will verify with the Business Office that all charges posted to the Sponsored Program were Participant Support expenses.
- A separate sponsored program will be created to hold the budget and expenses for participant support costs. The sponsored program should be titled “Participant Support”. [Note: The new base will be used and the F&A rate will be included on the Overhead Costs Tab for this sponsored program]

#### Business Office

- Expenses should be charged to participant support GL accounts to ensure the funds are fully expensed as required. However, the department has the flexibility of using other GL accounts if necessary. If expenses are charged to a sponsored class other than participant support, the business office will be required at project close-out to verify the allowability of these charges. Below are the participant support GLs:

<b><u>Commitment Item</u></b>	<b><u>Description</u></b>
558010	Stipends/Fellowships
535050	Participant/Trainee Travel
535060	Participant/Trainee Subsistence
546480	Participant Support –Other*

- Any applicable participants must be notified that they must maintain their own insurance as a participant, as none will be provided by Purdue.

*\*Other costs are those described in 2 CFR § 200.75 (such as incentives, gifts, souvenirs, t-shirts and/or memorabilia). Please contact Post Award with any additional questions.*