



*University Guidance Document*

## Participant Support Costs

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Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance, 2 CFR 200.75) defines participant support costs 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 costs are made in connection with conferences or training projects and **are exempt** from F&A. Sponsor guidelines typically dictate when participant support should be included in the project budget. Human subjects are not considered trainees, although they may sometimes be referred to as participants. Research incentives paid to human subjects **are not exempt** from F&A. See your College Post Award Contact (CPAC) with any questions.

### Rebudgeting

2 CFR 200.308(c)(5), prior approval is required to transfer funds budgeted for participant support costs to other categories of expenses.

### Participant support costs does not include:

- Honoraria paid to a guest speaker or lecturer
- Payments to a Clemson University employee
- Conference support costs such as facility rentals, media equipment rentals, or conference food
- A Subaward or Agreements with employers (e.g., public school system)
- A student or project staff member receiving compensation directly or indirectly from the sponsored project
- A research subject receiving incentive payments

### Participant Support (PARTSP) Account Codes

- **7550 — Part Supp-Incentive Cards**

A card purchased from National Gift Card via CU buyWays to present to individuals for participation in an externally funded sponsored project (fund 20) which is budgeted in the Participant Support category.

- **7551 — Part Supp-Reimbursable**

Participant Support; payments for reimbursable expenditures except for travel (for example: participant-related supplies)– **Subject to No PO No Pay Policy.**

- **7552 — Part Supp-NonReimb – e.g. Stipends**

Participant Support; payments for non-reimbursed expenditures, particularly stipends.

- **7553 — Part Supp-NonReimb Foreign Nat – e.g. Stipends**

Payments for non-reimbursed expenditures to participants who are foreign nationals

- **7560 — Part Supp-REU Program**

Payments for expenses related to the Research Experience for Undergraduates (REU) program

- **7561 — Part Supp - Travel Reimbursable Exp**

Payments for reimbursable travel expenditures (for example: participant mileage/housing/ lodging/plane or rail tickets).