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|  <b>Research &amp; Sponsored Programs</b><br>UNIVERSITY OF DENVER | <b>Office of Research and Sponsored Programs</b><br><b>Policy Manual</b><br><br><b>Participant Support Costs</b> |                            |
| <b>Recommended By:</b> Sponsored Programs Administration<br><b>Approved By:</b> Senior Vice Provost for Research and Graduate Education            | <b>Policy Number:</b><br>ORSP-45                                                                                 | <b>Date:</b><br>08/01/2026 |

## I. INTRODUCTION

The University of Denver is committed to the successful execution of federally sponsored projects that include education, training, and outreach components. To ensure compliance with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR 200), this policy establishes the requirements for Participant Support Costs (PSC).

## II. DEFINITIONS

**Participant** generally means an individual participating in or attending program activities under a Federal award, such as trainings or conferences, but who is not responsible for implementation of the Federal award. Individuals committing effort to the development or delivery of program activities under a Federal award (such as consultants, project personnel, or staff members of a recipient or subrecipient) are not participants. Examples of participants may include community members participating in a community outreach program, members of the public whose perspectives or input are sought as part of a program, students, or conference attendees. ([2 CFR 200.1 “Participant”](#))

**Participant support costs** means direct costs that support participants (see definition for Participant in § 200.1) and their involvement in a Federal award, such as stipends, subsistence allowances, travel allowances, registration fees, temporary dependent care, and per diem paid directly to or on behalf of participants. ([2 CFR 200.1 “Participant support costs”](#))

A **stipend** is a fixed payment made to an individual as financial support for participation in a defined workshop, conference, or training activity, intended to help offset subsistence expenses and not to serve as compensation for employment or services.

A **subsistence allowance** is a fixed amount provided to cover a participant’s basic living expenses in support of participation in a workshop, conference, or training activity. Allowable costs may include registration fees, temporary dependent care, and per diem. Although local participants may participate in meals, funds may not be proposed to pay per diem or similar expenses for local participants.

An **allowance** is a predetermined, fixed amount provided directly to a participant to support their participation in an approved workshop, conference, or training activity. Allowances are established in advance and are not reimbursements.

### III. POLICY

- i. Participant support costs are a federal cost classification and apply only to federal awards. Participant support costs must be specifically identified in the approved award budget and comply with applicable federal definitions and this policy. Inclusion in an awarded budget or justification does not make an otherwise ineligible cost allowable as participant support. Participant support costs are limited to the cost types in the federal definition unless otherwise specified in the applicable funding solicitation.
- ii. Fixed stipends and/or fixed allowances paid directly to participants are the preferred method for participant support costs. Alternative methods, including payments made on behalf of participants, may be used when appropriate; however, they require greater administrative oversight and must be reviewed and approved with ORSP in advance to ensure costs are properly tracked, documented, and charged.
- iii. Participants shall not be paid salaries or wages and shall not perform work or services. A participant is not an employee, collaborator, consultant, partner, assistant, or individual engaged in the execution of project or programmatic activities. Participant support costs do not include payments or incentives provided to individuals for serving as subjects, respondents, or data sources in research, surveys, evaluations, or other data-collection activities. Participant support costs do not include materials and supplies or equipment. Funds may not be used to provide per diem, subsistence, or similar expenses for local participants.
- iv. Students employed in positions unrelated to and uncompensated by the award may be charged as participants only when attending a defined workshop, conference, or other structured training event or program within the approved award.
- v. Speakers and trainers are not considered participants and should not be included in the Participant Support Costs section of the budget.
- vi. Required documentation includes evidence of eligibility to participate in the program or activity and/or information on attendance, such as participant sign-in sheets.
- vii. Participant support costs should normally be recorded in Banner using the designated accounts: 731930 – Participant Stipends, 733700 – Participant Travel, and 733800 – Participant Subsistence. These accounts are the University's preferred method for segregating and monitoring participant support costs. If participant support costs are recorded elsewhere—for example, in a separate fund—they must remain clearly identifiable and be excluded from the indirect cost base as applicable.
- viii. Prior written approval from the sponsor is required to re-budget funds out of the participant support budget category or to move costs within the participant support budget that affect the participant support "other" line.
- ix. Participant support costs must be excluded from the indirect cost base and may not be assessed indirect costs unless the solicitation and award specifically permit it.

### IV. RESOURCES

[NSF Participant Support Cost Resources](#)