A. SPONSORED PROJECT “PARTICIPANT” DEFINITIONS AND ACCOUNT CODE BUDGETING AND CHARGING

The current research environment at the University of Oregon (UO) indicates that there have been multiple interpretations of the terminology “Participant Support” on sponsored projects. The definitions below provide clarity and consistency on the groups across campus that can be categorized beyond the non-specific term of “participant.”

Each of the described groups can be involved in sponsored projects at the UO and the information below is intended to provide guidance to the broader research community on the usage of Banner Account Codes in allocated charges related to each group defined above, often referred to in the generic term “Participant Support.” Please note that this guidance specifically focuses on the use of account code on sponsored activities, grants and contracts, at the UO and not charges on general, gift, or other non-sponsored funds.

♦ Group 1- OUS students engaged in sponsored training and education
  ▪ **Definition:** This group of individuals is taking part in educational and training activities that are the primary goal of a certain set of sponsored projects, such as sponsored scholarships, fellowships, training grants, etc. The primary objective of the sponsored project is to train and educate these individuals at the University of Oregon, often on NIH or NSF Training Grants, Fellowships and other education-oriented sponsored awards. Individuals in this category are not acting as employees of the UO and not rendering services. This group can include undergraduate and graduate students as well as post-doctoral trainees.
  ▪ **Account Code Guidance:** Charges related to these individuals should use the Banner Account Codes defined under Student Aid in the range 50000 – 59999 (excluding 59101, which is never allowable on sponsored projects).
    ✓ **Compensation:** These individuals are not considered employees of the UO. However, they may be receiving compensation through stipends to cover cost of living and other expenses. In general, non-salary payments to the individuals in this category should be posted to the appropriate Account Code in the Student Aid (5XXXX) series.
    ✓ **Travel:** Individuals in this category may also travel as part of their on-going training and education. Travel for individuals on training grants, fellowship awards, etc. should be posted to Participant Support Travel Account Code - 55105.
    ✓ **Other Costs:** Individuals in this group often incur “Other Support Costs” related to their training and education on the sponsored project, such as Books, Room and Board, and Tuition. These charges should be posted to the appropriate, detailed Account Codes in the 5XXXX series.

♦ Group 2- OUS students engaged in sponsored project research
  ▪ **Definition:** These individuals are being educated at the UO and are also working on sponsored projects that have a primary goal or objective outside of teaching or training, such as a scientific or technical objective. These individuals are rendering services or performing tasks to advance the progress of the project and are being compensated for this service. This group can include undergraduate, graduate or post-doctoral students.
  ▪ **Account Code Guidance:**
    ✓ **Compensation:** Compensation and related Other Personnel Expenses (OPE) charges for individuals in this category should be posted to the appropriate Banner Payroll/Personnel Account Code in Personal Services in the range of 10100 – 19999. As with faculty and administrative personnel performing services for a fee, compensation for students at all levels performing a service for a sponsored award should be posted to these Account Codes.
    ✓ **Travel:** Travel incurred for individuals in this category should be posted to the same Banner Account Codes as other individuals travelling or working on behalf of UO and working on sponsored projects. A student serving on a grant that is not specifically intended to train and educate that student should use the Travel Account Codes in the 393XX – 397XX range, for either Non-Employees or Employees, depending on the student's position.
Other Costs: Costs such as tuition or other items, incurred for individuals in this category should be posted to the same Banner Account Codes as with faculty or other personnel working on behalf of UO, such as the range for Services and Supplies (2XXXX – 3XXXX).

♦ Group 3- OUS affiliated individuals attending conferences and workshops

- Definition: These individuals are OUS students, employees or affiliates and are attending a conference, workshop or other educational forum conducted by either an OUS entity or an external entity. Sponsored fellowships at the UO do not constitute workshops or conferences, and individuals.

- Account Code Guidance:
  - Compensation: Individuals in this category do not typically receive compensation. Per Diems or Travel allowances associated with conference attendance should be charged to the appropriate travel codes.
  - Conference Travel: OUS individuals traveling to attend conferences hosted by external entities should use the Account Code 28601 for Conference Registration Fees and the Travel Account Codes (393XX – 397XX) for other travel costs incurred during conference attendance. If the conference is being attended by an OUS student, specifically, as an educational activity to further the formal training of the student, then travel and conference attendance should be charged to the Participant Support Travel and related Account Codes (5XXXX).
  - Other Costs: Other costs associated with conference attendance should be charged to the appropriate travel codes.

- National Science Foundation (NSF)-Sponsored Conference Travel: Individuals - participants or trainees (but not employees) – may incur costs in connection with attendance at NSF-sponsored conferences, meetings, symposia, training activities and workshops. Attendance at these conferences is intended to educate and train participants.
  - OUS students and affiliates attending NSF-sponsored training programs should use the Participant Support Account Codes in the Student Aid in the 55XXX series as defined in Group 1.
  - Non-OUS students and other affiliates should use the Non-OUS Student Participant Support Account Codes in the 286XX range.

♦ Group 4- Non-OUS affiliated individuals attending conferences and workshops

- Definition: These individuals are not OUS students, employees or affiliates and are attending a conference, workshop or other educational forum conducted by either an OUS entity or an external entity.

- Account Code Guidance:
  - Compensation: Individuals in this category do not typically receive compensation. Per Diems or Travel allowances associated with conference attendance should be charged to the appropriate travel-associated codes.
  - Conference Travel: Non-OUS individuals traveling to attend conferences hosted by UO or an external entity (including NSF-sponsored conferences) should use the Account Codes in Conferences, Entertainment, etc. in the 286XX series (excluding 28601).
  - Other Costs: Other costs associated with conference attendance should be charged to the appropriate travel-associated codes.

♦ Group 5- Human subjects and research participants

- Definition: These individuals are contributing to a sponsored project effort either by contributing time (taking surveys, giving interviews), donating specimens (blood, tissue samples) or other means and are being compensated for this participation in some way. Compensation can be either monetary, through token gifts or expense reimbursement (bus fare, parking fees).

- Account Code Guidance:
OFFICE OF RESEARCH SERVICES AND ADMINISTRATION
PARTICIPANT SUPPORT ACCOUNT CODE USAGE GUIDANCE

✓ **Compensation:** Costs incurred to incentivize or defray costs of participants in Human Subjects research should be charged to Account Codes specifically reserved for Human Subject research participants. There are two different Account Codes in this area that should be used, depending on the type of activity the Human Subjects are involved in at the UO. In general, Account Code 25140 Research Subjects (Tax Reportable) should be the primary Human Subjects Account Code to which compensation charges that can be either monetary, through token gifts or expense reimbursement (bus fare, parking fees) should be posted. Alternatively, when these incentives are specifically for human subjects serving on a test panel or survey group, these charges should be posted to Account Code 20190 Testing Group Incentives; however incentives in this category should be of minimal monetary value.

✓ **Travel and Other Costs:** Compensation in the form of expense reimbursements, such as bus fare or parking fees reimbursement should all be charged to the Research Subjects (Tax Reportable) Account Code - 25140.

- **Note:** This group does not include individuals who may be participating in activities supported by a grant with the objective to build or evaluate educational activities and tools. These types of projects might include projects to develop and test online training courses and curriculum evaluation and testing. Individuals engaged in these services may receive Participation Incentives, payments to non-OU employees to compensate for participation in such a project. Charges related to these activities should use Account Code 24599 - Other Professional Services (tax reportable). The 24599 Account Code should not be used for any of the charges previously outlined, i.e. Human Subjects Payments and Trainees, and Participation Incentives should never be provided to an OUS (UO) employee.

♦ For additional reference please see the attached matrix for further sponsored project Account Code guidance.

B. **ADDITIONAL CONSIDERATIONS**

♦ This guidance document is intended to provide clarity on the use of the term “Participant” and the various corresponding Banner Account Codes. It is possible that there are circumstances not covered in this document regarding individuals participating in sponsored projects and the correct Account Codes to use when incurring costs associated with those individuals. For further clarification and guidance, please contact your ORSA Sponsored Project Administrator Team.

♦ This guidance applies only to Account Code usage on sponsored projects at the UO, administered by the Office of Research Services and Administration (ORSA). For guidance on the usage of Account Codes on non-sponsored funds, please contact the following administrative offices:
  - **Compensation:** BAO Payroll Office (6-3151)
  - **Travel:** BAO Travel Office (6-3158)
  - **Other Costs:** BAO Financial Services (6-1114)

♦ For additional detail on the Oregon University System Chart of Account Codes Definitions, please reference the following link: [http://bsm.ous.edu/owfp/plsql/fpm.index_list](http://bsm.ous.edu/owfp/plsql/fpm.index_list)
## C. **Account Code Guidance Matrix**

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