

**Internal Policies and Procedures
of the
Utah State Board of Education**

Policy #:	01-10
Subject:	Participant Support Costs
Date:	September 27, 2022
Policy Owner:	Assistant Superintendent of Operations
Policy Officer:	Deputy Superintendent of Operations

References:

- [Federal Uniform Guidance 2 CFR 200 Section 200.75](#)
- [Federal Uniform Guidance Section 200.456](#)
- USBE purchasing policy [06-08 Standard Procurement Processes](#)
- [FIACCT 05-19 Miscellaneous Income Reporting](#)

Definitions:

- **Participant Support Costs:** As defined by [Federal Uniform Guidance 2 CFR 200 Section 200.75](#), are direct costs for items such as stipends, substitute reimbursements, mileage, per-diem, hotel, or other travel costs.
- **Financial Operations:** The section at the Utah State Board of Education (“USBE”) that is responsible for financial and accounting functions.

I. PURPOSE:

To outline procedures and protocols for identifying, authorizing, and paying participant support costs, and outline procedures to ensure compliance with IRS and procurement law.

II. POLICY:

1. The USBE often holds statewide professional learning development, training courses, or other statewide activities that require an educator to leave their classrooms during a contracted school day. To ease the burden on the LEA and the educator for the costs of substitutes and mileage, and to encourage participation, the USBE may elect, on an event-by-event basis, to pay participant support costs for

- educators who are on or off contract time. Claims for reimbursement for educators on contract will be made to the educator's LEA, if allowed per the LEA's policy.
2. Educators who attend these events outside of contract time must be set up as a USBE vendor and participant support costs will be paid directly to the educator. These payments are subject to reporting under IRS taxable income according to [State Finance Policy 05-19](#).
 3. The USBE has consolidated all eligible participant support costs into a standardized daily rate. These standardized daily rates will vary depending on the distance to the event from the educator's assigned school or LEA-assigned office. Hotels and flights will be booked by USBE and billed to USBE.
 4. To ensure compliance with [Federal Uniform Guidance 2 CFR 200.456](#), all participant support costs must be preapproved, in writing, by the federal contact for the specific grant, prior to the event.
 5. Educators receiving compensation as described above will not be providing a tangible good, service, or performing work on behalf of the USBE (i.e., Board Taskforce, Work Group, etc.).
 6. If the USBE seeks to engage educators to perform work, this process will follow USBE procurement policy [06-08 Standard Procurement Processes](#). Educators will be compensated at a rate of at least \$30 per hour for these actions.

III. PROCEDURES:

1. Event approval

- a. USBE staff must complete a group gatherings form outlining the following:
 - i. Name and purpose of event.
 - ii. Dates and physical address of event.
 - iii. Accounting coding block.
 - iv. Planned number of educators who will receive participant support costs, estimate of costs of support costs, hotel, and flights to be direct booked by USBE, and a description of the function of the participating educators; and
 - v. If section is planning to collect fees from participants (costs to be covered).
 - vi. If an event costs more than \$1000 (food and facilities costs), The group gatherings policy must be followed [02-05. Group Gatherings Food Policy](#).
- b. If the event is to be funded with federal grant funds from any Federal Agency, evidence of approval from the federal grant contact must be available if requested.

- c. When the group gathering form is approved, the event must be set up in a registration system (such as MIDAS) and registration opened for educators to confirm attendance. The system will gather the educator’s LEA and school, email address, whether they are on or off contract the day of the event, and this will serve as the official roll and payment supporting documentation after the event is concluded. This log will be provided to LEAs who receive payment.
- d. Support staff in the respective section may contact state travel to book in-state hotels and flights after the group gatherings form is approved.
- e. If participant support costs will be calculated and paid for both on and off contract educators, the section will be responsible to gather the information necessary for the Financial Operations section to create a vendor profile and the necessary service agreement.

2. Participant Support Costs

- a. The USBE has consolidated all eligible participant support costs into a standardized daily rate when they are on or off contract. This rate will include a standardized educator stipend or substitute rate, mileage, and where applicable a breakfast and dinner per diem rate.
- b. These standardized day rates will vary depending on the distance to the event from the educator’s assigned school or LEA-assigned office. An event must last four (4) hours or more to qualify for the daily rate.
 - i. On Contract Classroom Teacher Daily Rate

Distance from event (one-way)	Daily Rate (Qualifying Travel Costs and \$120 Substitute Reimbursement)
0-50 miles	\$155
51-100 miles	\$190
101-150 miles	\$210
151-200 miles	\$230
200-250 miles	\$250
251-300 miles	\$265
301-350 miles	\$285

ii. On Contract Non-classroom Teacher Daily Rate

Distance from event (one-way)	Daily Rate (Qualifying Travel Costs)
0-50 miles	\$35
51-100 miles	\$70
101-150 miles	\$90
151-200 miles	\$110
201-250 miles	\$130
251-300 miles	\$145
301-350 miles	\$165

iii. Off Contract All Participants Daily Rate

Distance from event (one-way)	Daily Rate (Qualifying Travel Costs and \$210 Educator Stipend)
0-50 miles	\$230
51-100 miles	\$280
101-150 miles	\$300
151-200 miles	\$320
201-250 miles	\$340
251-300 miles	\$355
301-350 miles	\$375

- c. For a remote or virtual event that last fewer than four (4) hours a \$60 substitute reimbursement for on contract classroom teachers may be provided.
- d. For a remote or virtual event that last four (4) hours or more a \$120 substitute reimbursement for on contract classroom teachers may be provided.
- e. Hotels and flights will be direct booked by USBE and billed to USBE. No participants will be reimbursed for hotel or flights booked by themselves.
- f. If the section books a flight for an educator to reduce travel time, the section may elect to only pay the substitute reimbursement daily rate of \$120 per training day.

3. **Payment Procedure**

- a. The event **must** be approved on a group gathering form or event planner contract before the event occurs.
- b. Sections have ten (10) working days after an event to submit the registration system record and all vendor and service agreement documentation.
- c. Educators on contract – the total predetermined daily rate will be paid to an educator’s LEA through the monthly allotment memo process.
- d. Educators off contract – the predetermined daily rate will be paid directly to the educator after all documentation has been submitted and vendor ids created. Payments will follow standard State Finance payment procedures.
- e. The event log from registration system will serve as documentation for payment generation.
- f. Payments to LEAs will be coded to the proper USBE program accounting coding and to 5295/3800 program and revenue codes. This is a restricted account for LEAs. Eligible costs out of this account are substitute costs, travel and mileage reimbursements to staff, or other professional learning activities.

4. **Educators or other service providers providing goods or services**

- a. If a section wishes to contract with an educator to provide a good or service (i.e., course creation, teaching professional learning, mentoring, standard writing, etc.,) sections will follow the standard purchasing process outlined in USBE procurement policy 06-08.
- b. These transactions will be initiated through an RQSE in USBE’s FINET accounting system. RQSEs must be approved to initiate contracting procedures with USBE purchasing staff.
- c. A contract, service agreement, or purchase order for services must be signed by USBE Purchasing, and in place before any work occurs.
- d. Both the RQSE and the contract shall sufficiently outline the scope of services requested, milestones, deliverables, service dates, and expectations from all contracting parties.

IV. HISTORY: This effective date of this policy was June 13, 2022. On September 27, 2022, this policy was formatted to comply with USBE Internal Policy 00-01.