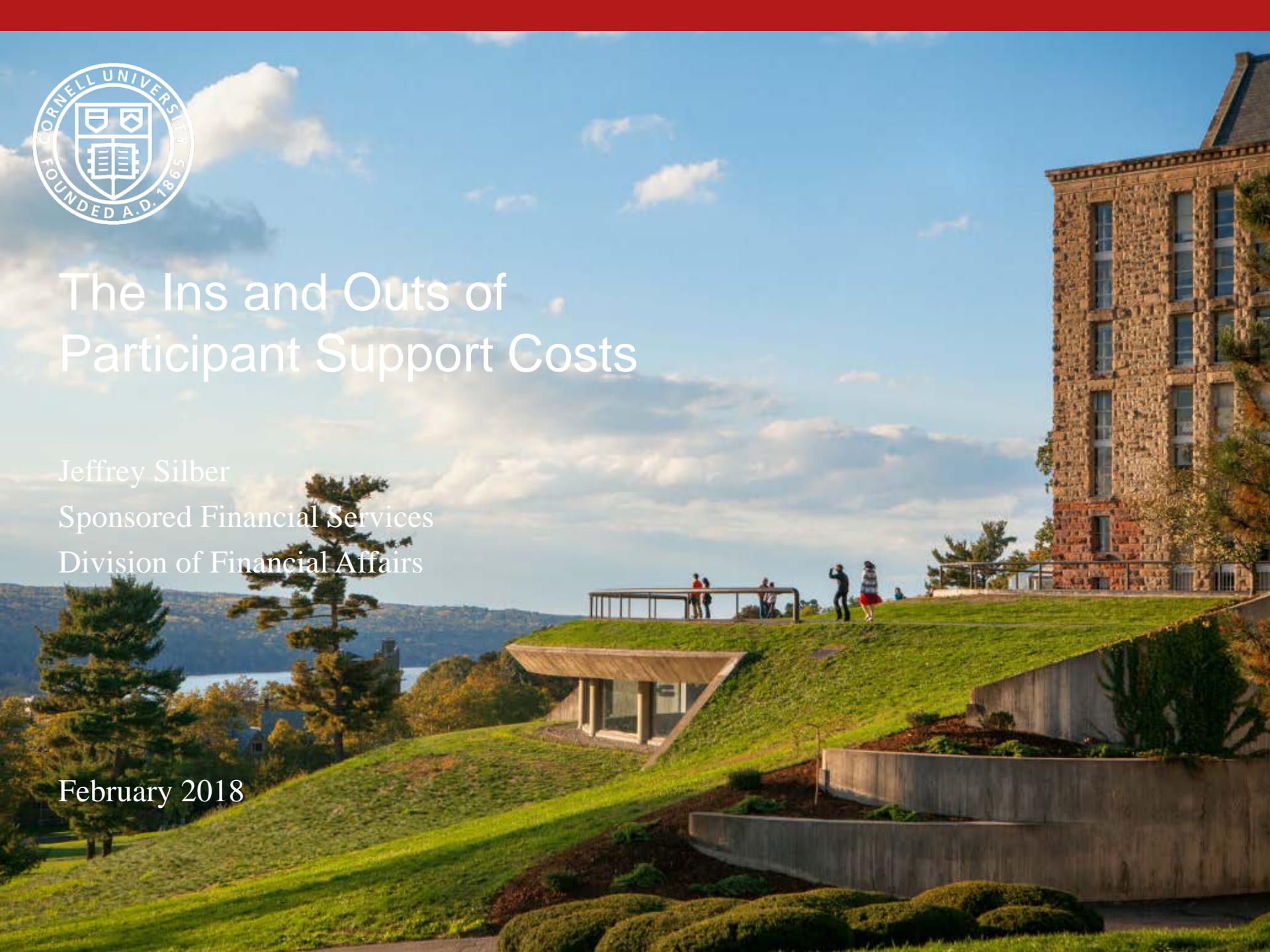


# The Ins and Outs of Participant Support Costs

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## What is Participant Support?

Participant support is funding provided to enable and encourage individuals to attend conferences or training programs without undo financial burden.





## 2 CFR 200.75 Participant support costs

- “Participant support costs means 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.”
- Per §§68 participant support costs (PSC) are excluded from the Modified Total Direct Cost (MTDC) base



## Who is a participant?

- A participant is defined as a non-employee who is the recipient, not the provider, of a service or training associated with a workshop, conference, seminar, symposium, or other short-term instructional or information sharing activity.
- Participants are not required to provide any deliverable, other than meeting the program requirements (e.g. attendance, testing, etc.).



## Who is a participant?

A participant may be:

- Students
- Scholars
- Scientists
- Teachers
- Private sector representatives



## Who is not a participant?

A participant cannot be:

- An employee of the grantee institution
- Advisory board members
- Interns who have paid appointments
- Anyone who has a deliverable or is primarily providing a service to the project
- Generally not pre- or post-docs (because these are not “short-term” activities)



## 2 CFR 200.456 Participant support costs

- **“Participant support costs as defined in §200.75**  
Participant support costs are allowable with the prior approval of the Federal awarding agency.”

### Examples of Agency treatment of costs:

- National Science Foundation (NSF) GC-1 grants approval only for the categories listed in §§75
- National Institutes of Health (NIH) Grants Policy Statement (GPS) states “only allowable when identified in specific FOAs [Funding Opportunity Announcement]”



## Agencies who follow other definitions

- EPA: Has claimed all student travel is participant travel
- DOJ: All conference-related contracts are participant support cost
  
- Are they right? We do not believe so, but until resolved we must follow published agency guidance.





# Complications

- Can a person be both a speaker and a participant?
  - Yes, if consistent with treatment of other participants
- What about workshops where everyone is a participant – including faculty members – and no one is a speaker?
  - Likely to be participants (but watch for employees)
- Can a research award also have a conference or training component with participants?
  - Yes, but should be discretely identified in scope of work. It is not simply attending a conference, nor a student working in a lab. PSCs are normally directly associated with a project goal.
- Generally: It depends. Ask for help. If unsure, default to “not PSC” in preparing proposal, otherwise there might not be funds for F&A.



## Hints

- What is the funding opportunity type
  - Participant costs will be less common on research awards, and more common on conference and training awards
  - Solicitation may have guidance
- Look for consistency within the project
  - A person will not be a GRA and participant on the same award



# Participant Support Cost Categories

- Stipend
  - Cannot receive two stipends simultaneously
- Travel
  - Field trips for recreational purpose are not permitted.
- Subsistence
  - Employees may partake of meals but may not receive an allowance
- Fees
- Other
  - Rarely: supplies and materials used by trainees, conference supplies



## PSCs do not include:

- Generally: costs that cannot be specifically identified to a participant.
- Guest speaker or lecturer fees.
- Conference support costs such as facility and audio/visual equipment rental.
- Service or independent contractor agreements.
- Incentives (prizes), memorabilia or gifts.
- Intramural meals or coffee breaks
- Employee compensation and expenses (Note: Exception for employee meals; they are allowable where provided to all attendees of a sponsored conference.)



## NSF FAQ:

May I include conference speaker fees in the participant support costs section of the budget?

**No, the participant support category is for the support of participants or trainees only. Speakers and trainers are not considered participants and should not be included in this section of the budget.**





## NSF FAQ:

Are costs such as room rental fees, catering, supplies, etc. considered participant support costs?

**No, the participant support cost line in the NSF budget should not be used for such costs.**



## NSF FAQ:

May human subjects that are being paid as survey takers be considered participants?

No, the participant support section of the budget may not be used to provide incentive payments to research subjects. Human subject payments should be included on line G6 of the NSF budget under “Other Direct Costs,” and indirect costs should be calculated on the payments in accordance with the organization’s federally negotiated indirect cost rate.



# Managing PSCs

Federal agencies vary in their requirements for management of PSCs

- Because participants do not provide services to a project it is not necessarily clear how they benefit the award. Therefore PSCs need to be part of the funding opportunity or agency rules.
- Conditions or constraints for rebudgeting awarded participant support funds vary and are specific to the awarding agency.
  - Any rebudgeting which changes the scope of the award must have agency approval, even if rebudgeting authority has been assigned to the grantee.
  - The addition of a participant program, where not previously awarded, is generally considered a change in scope requiring an agency's prior approval



## Accounting of PSCs

- To assist with compliance and reporting, there are specific object codes for PSCs, which are standard modifiers and exempt from F&A. Using these codes enables proper management of the costs and allows the exclusion of these expenses from the F&A base.
  - 6915 Participant Support Cost Budget
  - 9096 Subsistence/stipend
  - 9097 Travel
  - 9098 Fees
  - 9099 Other
  - 9093 Interdepartmental Expense



# Payments Associated with Participant Support

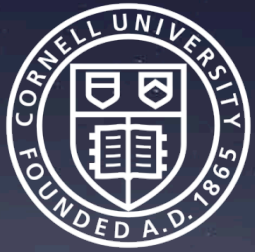
- All expenses must be consistent with university Business Expense Policy
- Disbursement Voucher
  - Direct payments for stipend or subsistence to non students or reimbursements
- Stipends or subsistence to registered students
  - Student Financial System (Bursar) using appropriate 909X object code
- Interdepartmental billing
- Subaward to collaborating institutions
  - REU funds
  - PSCs





# Substantiation of PSCs

- Proposal development
  - Document all categories, rates
  - Enumerate meals and/or breaks
- Program initiation
  - Selection criteria and attendee information
  - Program limitation (e.g. citizenship, educational status)
- Stipend
  - Written agreement prior to program stating the stipend amount
  - Stipend rates must be consistently applied across the program and pro-rated where appropriate
- Subsistence
  - Payments should be documented in the same manner as stipends
  - Reimbursements require the submission of receipts or a previously agreed-upon per diem
- Program completion
  - Documentation is required indicating successful program completion
  - Classes or workshops require records indicating program attendance



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