

## Grant and Contract Accounting Office Participant Support on Sponsored Projects

# Participant Support Costs

While participant support is provided by a number of federal agencies and other sponsors, NSF has the most comprehensive policies governing the budgeting, spending and reporting of these funds.

Participant support costs (PSC) are defined by the National Science Foundation (NSF) 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 meetings, conferences, symposia or training projects.”

PSC are those costs used to pay program participants small non-compensatory stipends and possibly reimbursement of travel costs or other out-of-pocket costs incurred to support attendance at a workshop, conference, seminar, symposia or other short-term training or information sharing activity. The expenses may be paid for directly or as a reimbursement made to the individual.

Participants may be students, national scholars and scientists, private sector representatives, agency personnel, teachers, and others who attend and participate in the conference, workshop, or training activity supported by a particular award. University employees cannot be participants. Participants perform no work or services for the project or program other than for their own benefit. A participant is not involved in providing any deliverable to the University or a third party.

## Proposal Preparation

- Review guidelines carefully to determine whether PSC can be included in the budget
- F&A costs are not allowed on PSC expenditures
  - 25% F&A is allowed on REU participant costs, if budgeted and approved by NSF
- Inclusion of PSC in the budget requires a detailed justification
  - Describe purpose of the costs and how they will directly benefit the project

## Award Management

- PSC should be identified within the award
  - NSF will identify such funds specifically as PSC

- Other agencies may use another cost category such as stipends, tuition and related fees
- PSC must be accounted for separately in the award budget, 54509 Participant Travel and 54510 Participant Support (student), 54512 Participant Support (non-student)
- Rebudgeting from the PSC category into other categories must have prior sponsor approval

## **PI Responsibility**

The PI and his/her project staff should be familiar with the specific requirements set forth by the sponsor, and is expected to ensure compliance with those requirements. In addition to the financial restrictions noted above, the PI/department is also required to retain records detailing:

- Criteria by which participants in the program are selected
- Copies of applications of selected participants, with documentation as to how they meet the selection criteria
- List of program participants and documentation of their participation in the program

For further information on participant support costs, please contact Grant and Contract Accounting Office.