PARTICIPANT SUPPORT COSTS

POLICY:

Participant support cost policy ensures funds provided for participant costs are separately accounted for and expended for appropriate and intended objectives. The National Science Foundation (NSF) has the most restrictive policies governing participant support expenditure and reporting of these funds. Therefore, this policy is based on NSF requirements. NSF defines participant support costs 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.”

Funds provided for participant support may not be used by grantees for other categories of expense without the specific prior written approval of the cognizant NSF Program Officer. Therefore, awardee organizations must account for participant support costs separately.

NSF further specifies that local participants may participate in conference meals and coffee breaks, however, grant funds may not be used to pay per diem or similar expenses for these participants.

PROCEDURE:

When Participant support costs are proposed in a budget, a detailed justification should describe the purpose for the costs and the way in which they will directly benefit the proposed project’s scope of work. Upon receipt of an award that includes Participant support costs, the Principal Investigator will be notified of the specific restrictions governing the expenditure of these funds. When an award provides funding for participant support, RSP will create separate Activity codes in the University’s financial system, if appropriate. Activity codes more easily identify and isolate participant costs and restrict budget changes.

The Principal Investigator is responsible for reviewing project budget reports, transactions, and source documents to ensure that the participant support funds are being expended according to federal regulations and the terms of the agreement.

Participants are individuals who are recipients of or benefit from a service, training or experience in connection with formal meetings, conferences, symposia, or training projects. Participants are not required to deliver any deliverable or service to the University in return for participant support costs. Participants are not University employees. Participants may include students, national scholars and scientists, private sector representatives, agency personnel, teachers and others who attend and participate in a formal meeting, conference, symposia, or training project.

Participant support costs are costs paid to or on behalf of participants or trainees (but not employees) in connection with formal meetings, conferences, symposia, or training projects. These costs include stipends or subsistence allowances, travel allowances and registration fees paid to or on behalf of participants or trainees. Costs that cannot be specifically identified to a participant are not allowed as a participant support cost.
Participant support costs are restricted and cannot be re-budgeted into other categories without prior agency approval. Any unexpended participant support costs must be returned to the agency. Participant support allowances may not be paid to trainees who are receiving compensation, either directly or indirectly, from other Federal government sources while participating in the project. A non-NSF Federal employee may receive participating support allowances from project funds provided there is no duplication of funding items, and provided no single item of participant support cost is divided between his/her parent agency and NSF grant funds. Local participants may participate in conference meals and coffee breaks, however, project funds may not be used to pay per diem or similar expenses for these participants.

Participant support costs provided by sponsors other than NSF will follow the same requirements as specified in this policy unless an award specifies otherwise.

Approved: February 17, 2011