Guidelines for Processing and Recording Participant Support Costs

Definition / Description

Participant support costs are those direct costs paid to (or on behalf of) participants or trainees (not employees) for participation in meetings, conferences, symposia, and workshops or other training projects, when there is a category for participant support costs in the award. Registration fees, travel allowances, stipends or subsistence allowances may be regarded as participant support costs in this case. For some educational projects conducted at local school districts, however, the participants being trained are employees. In such cases, the costs must be classified as participant support if payment is made through a stipend or training allowance method. The school district must have an accounting mechanism in place (i.e., sub-account code) to differentiate between regular salary and stipend payments.

Participant support costs

- Are identified specifically on National Science Foundation (NSF) awards.

- Are awarded by other sponsors (but not necessarily referred to as "participant support costs") and tend to be program specific.

- Are usually allowable on federal grants.

- Are accounted for in separate projects.

- Are often subject to special sponsor regulations (noted below)

    o Rebudgeting from the participant support cost category into other categories without prior sponsor approval is not allowed. The NSF Award and Administration Guide, http://www.nsf.gov/pubs/policydocs/pappguide/nsf13001/aag_5.jsp, states that "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."

    o 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 participant support allowances from grant funds provided there is no duplication of funding of items and provided no single item of participant support cost is divided between his/her parent agency and NSF grant funds.

    o Generally, facilities and administrative (F&A) costs are not allowed on participant support costs. However, an allowance may be established or negotiated in advance when circumstances indicate that the grantee could be expected to incur significant expenses in administering participant payments (other than salary or other direct expenses being reimbursed under the award).

    o Any unexpended participant support costs are reported as unspent funds on the award.

Stipends or Subsistence Allowances

- To help defray the costs of personal maintenance while participating in a conference or training activity, participants may be paid a stipend, per diem or subsistence allowance, based on the type and duration of the activity, as outlined in the pertinent program solicitation and in the grant. Such allowances must be reasonable, in conformance with the policy of the grantee organization and limited to the days of attendance at the conference plus the actual travel time required to reach the conference location by the most direct route available. Where meals or lodgings are furnished without charge or at a nominal cost (e.g., as part of the registration fee), the per diem or subsistence allowance will be correspondingly reduced. Although local participants may participate in conference meals and coffee breaks as provided for in AAG Chapter V.C.5, http://www.nsf.gov/pubs/policydocs/pappguide/nsf13001/aag_5.jsp#VC5, grant funds may not be used to pay per diem or similar expenses for local participants in the conference.

Travel Allowances

- Travel costs of participants may be allowable as outlined in the pertinent program solicitation and in the grant. If so, the restrictions regarding class of accommodations (see AAG Chapter V.B.4) http://www.nsf.gov/pubs/policydocs/pappguide/nsf13001/aag_5.jsp#VB4 and use of U.S.-Flag air carriers (see AAG Chapter VI.G.1) http://www.nsf.gov/pubs/policydocs/pappguide/nsf13001/aag_6.jsp#VIG1 are applicable.

- In training activities that involve field trips, costs of transportation of participants are allowable.

UBC Process Overview/Accounting for Participant Support Costs

- The Office of Research Services (ORS) will establish a separate project for NSF awards with participant support costs. Research & Trust Accounting (RTA) staff review participant support costs at closing and work with departments to adjust for any discrepancies.

PI/Department Responsibilities

1. Review award documents at set up, looking for wording similar to "participant support" or "participant costs awarded" to determine if this issue is applicable to your grant.

2. Monitor expenditures for appropriateness throughout the life of the grant.

3. Obtain written sponsor approval for any rebudgeting into or out of the participant support cost budget.

4. Work with the RTA administrator at closeout to ensure timely reporting.