



Participant Support Costs Policy

Overview

Participant Support Costs are defined by 2 CFR 200 as “*direct costs that support participants and their involvement in a Federal award, such as stipends, subsistence allowances, travel allowances, registration fees, temporary dependent care, and per diem paid directly to or on behalf of participants.*”

Participant support costs should not be confused with costs associated with participants in a clinical trial or research project, such as incentive or human subject payments.

Participant support costs are typically incurred for projects that **include an education or outreach component**. These types of costs are most commonly included in National Science Foundation (NSF) grants, such as the following programs:

- Research Experiences for Undergraduates (REU)
- Research Experiences for Teachers (RET)
- National Research Traineeship (NRT)
- Research Training Groups (RTG) in Mathematical Sciences
- Integrative Graduate Education and Research Traineeship Program (IGERT)

Who is a participant?

A “participant” is defined by 2 CFR 200 as “*an individual participating in or attending program activities under a Federal award, such as trainings or conferences, but who is not responsible for implementation of the Federal award. Individuals committing effort to the development or delivery of program activities under a Federal award (such as consultants, project personnel, or staff members of a recipient or subrecipient) are not participants. Examples of participants may include community members participating in a community outreach program, members of the public whose perspectives or input are sought as part of a program, students, or conference attendees.*”

Participants may include students, scholars, and scientists from other institutions, representatives of private sector companies, teachers, and state or local government agency personnel.

Based on the above definition, the following persons would NOT be considered to be a “participant”: an employee of the University; an employee of the sponsor; interns who have paid appointments; and anyone who has a deliverable or is primarily providing a service to the project.

It is not appropriate for a person to be a participant on the project and perform work on the same project at the same time. Participants do not perform work or services. An individual cannot be classified as a participant and an employee in the same budget period.

What costs may be included as participant support costs?

Participant support costs include expenditures for items such as the following:

- **Stipend:** A stipend is a set amount of money to be paid directly to the non-employee participant in connection with a short-term training activity.
- **Travel:** Travel includes the costs of transportation and associated costs and must follow sponsor guidelines (e.g., US flag carrier, coach class) as well as UR's Business Expense and Travel Reimbursement (BETR) policy.
- **Subsistence Allowance:** The cost of a participant's housing and per diem expenses necessary for the individual to participate in the conference or training activity are generally allowed, provided these expenses are reasonable and limited to the days of attendance. Participants who live in the local area of the conference or training activity are not entitled to subsistence payments. Mileage is not considered a participant support cost (please refer to the BETR policy).
- **Registration Fees:** The fees paid by or on behalf of a participant in connection with meetings, conferences, symposia, or training projects are generally allowable costs.

What costs cannot be included as participant support costs?

- Incentives/prizes, memorabilia, or gifts, unless the cost is specific to the project, sufficiently justified at the proposal stage, and approved by the sponsor.
- An incentive payment to encourage an individual to participate as a human subject in a research study is not a participant support cost. Rather, it should be budgeted as a "human subject cost" bearing full overhead and should be charged to the appropriate Human Subject Spend Category.
- Honoraria or fees paid to a guest speaker or lecturer
- Conference/workshop support costs such as facility rental, building services, video recording, audio transcription, program printing, catering, supplies, or media equipment rental
- Expenses for collaborators to meet at a single destination and discuss a research project's progress and direction. Such expenses should be budgeted under travel or other expenses as allowed by the sponsor
- Costs for collaborators to attend project meetings, conferences, or seminars

UR Financials

Due to the restriction on recovering overhead costs on Participant Support Costs, a unique FAO is required for accounting purposes. Please make sure that ORPA issues a unique FAO to account for Participant Support Costs and that all – and only – Participant Support Costs are charged to that FAO.

Rebudgeting

Participant support costs must be budgeted in the proposal and approved by the sponsor. Approval is noted in the Notice of Award (NOA). Specifically, NSF will identify a dollar amount in the NOA under the Participant Support Cost budget category. *Prior approval is required for any significant change to the scope of work.*

Prior approval is typically required if:

- Participant Support Costs will be charged and were not already budgeted and approved for the award
- Funds will be moving out of any Participant Support Cost budget category and into a non-Participant Support Cost budget category

Prior approval is not typically required if:

- The rebudget is solely amongst Participant Support Cost categories (stipends, travel, subsistence allowances, registration fees), as long as the scope of work remains the same and the Participant Support Cost category was approved prior to the rebudget (at proposal or award stage)
- Funds are moving out of a non-Participant Support Cost category and into a Participant Support Cost category (so that more may be expended on Participant Support Costs), as long as the scope of work remains the same and the Participant Support Cost category existed prior to the rebudget (at proposal or award stage).

As always, check the award and sponsor terms to confirm whether prior approval is needed.

Documentation

At a minimum, programmatic documentation should include:

- Sign-in sheets for participant attendance at workshops
- Documentation on supplies that are ordered or distributed to participants and how they support the participant in the project activity, including the list of participants receiving the supplies