

Participant Support Costs

NSF has the most comprehensive policies governing the budgeting, spending and reporting of these funds, and KU Office of Research has adopted these standards for participant support costs on all sponsored funding (unless otherwise specified or disallowed by the sponsoring agency):

Participant support costs are 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 project-sponsored conferences or training projects (2 CFR § 200.75).

Any additional categories of participant support costs other than those described in 2 CFR § 200.75 (such as incentives, gifts, souvenirs, t-shirts and memorabilia), must be justified in the budget justification, and such costs will be closely reviewed for allowability and direct benefit to the project.

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.

To help defray the costs of participating in a conference or training activity, funds may be proposed for payment of stipends, per diem or subsistence allowances, based on the type and duration of the activity. Such allowances must be reasonable, in conformance with KU Office of Research policy and limited to the days of attendance at the conference plus the actual travel time required to reach the conference location. 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 should be correspondingly reduced. Although local participants may participate in conference meals and coffee breaks, funds may not be proposed to pay per diem or similar expenses for local participants in the conference.

Funds may be requested for the travel costs of participants. In training activities that involve field trips, costs of transportation of participants are allowable. Office of Research travel policies must be followed.

Participant support costs must be specified, itemized and justified in the budget justification of the proposal. Indirect costs (F&A) are not allowed on participant support costs.

Participant support costs must be accounted for separately should an award be made. If changes need to be made to participant support costs after award, these changes must be reviewed by Office of Research Post Award Services, and submitted for sponsor approval.

To summarize:

- **Participant Costs are for DIRECT support of identified participants in the program – the beneficiaries of the program paid directly to the participant:**
 - **Stipends or Salary/Fringe – fringe can be health insurance policy reimbursed to participant (mostly for fellowship or trainee awards)**
 - **Travel Costs – either reimbursed for actual costs or additional stipend for travel**
 - **Supplies Allowance**
- **Paid Conference speakers, unless also a participant, are not considered participants.**
- **University employees are not considered a participant unless employed in a separate capacity – e.g. Fitness Instructor yet participant in NSF program.**
- **3rd party vendors are not participants even though they may be hired to assist with the program – e.g. bus drivers, caterers, etc. – they are not direct beneficiaries of the program.**

- **Participants may be students, 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.**

FAQs from NSF Policy Office's Proposal & Award Newsletter

https://www.nsf.gov/bfa/dias/policy/newsletter/may_2017.pdf:

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

A: 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.

Q: We would like to rebudget our NSF award to move funds out of the participant support category. Do we need NSF approval to do this?

A: Yes. While NSF does provide rebudgeting authority for many categories, you must receive the approval of the cognizant NSF program officer to reallocate funds out of the participant support category. You may, however, rebudget funds into this category without prior NSF approval.

Q: How should student employees be budgeted?

A: A student cannot be compensated partially as an employee and as a participant on the same grant. It is up to the proposing organization to determine whether they should be a student employee or a participant based on the role of the student in the project. Student employees are compensated for services rendered and their level of compensation is tied to the number of hours worked. Participant support costs should be used to defray the costs of students participating in a conference or training activity related to the project.

Q: Are costs such as room rental fees, catering, supplies, etc. related to an NSF-sponsored conference considered participant support costs?

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

Q: Do participant support costs apply for all participants, or do they only apply for non-awardee organization participants?

A: Participants from the submitting institution and other institution(s) could be considered participants.

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

A: 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.