

Participant Support Costs: An overview



BRIDGING THE GAP

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Participant Support Costs Under the Uniform Guidance

Definition:

Participant Support Costs include: stipends or subsistence allowances, travel allowances, and registration fees paid to or on behalf of participants or trainees (but not employees) in connection with conferences or training projects. Participant support costs are not routinely allowed on research projects but can be charged if the project includes an education or outreach component and the federal agency approves such costs.

Please note: Human subject payments are not considered participant support costs.

Participant Support Costs Under the Uniform Guidance

- Under the Uniform Guidance (200.456) all federal sponsors also may allow PIs to budget and charge for participant support costs.
- This means that prior agency approval is required. For example: For NIH awards these cost are only allowable when specifically identified in the funding opportunity announcement (FOA). For the purposes of Kirschstein-NRSA programs, this term does not apply.
- In short: The sponsor's terms and conditions govern the allowability and treatment of participant support costs.

Participant Support Costs at the Pre-award Stage

When allowed...

- Participant Support costs must be explicitly listed in the proposal budget or approved by the funding agency (through SPO) after the award has been made.
- Participant support costs is now always excluded from the Modified Total Direct Cost (MDTC) when calculating F&A costs when the University's federally negotiated F&A rate is applied.

New (proposed) NSF Guidance

Effective January 2016

- This budget category refers to 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 NSF-sponsored conferences or training projects.
- 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 scrutinized by NSF. Prior approval required!

New (proposed) NSF Guidance

Effective January 2016

- 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.

New (proposed) NSF Guidance

Effective January 2016

- 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 the policy of the proposing organization 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.

New (proposed) NSF Guidance

Effective January 2016

- The following provides a listing of the types of costs that are not allowable for inclusion on a conference budget.
- Meals and Coffee Breaks for Intramural Meetings. NSF funds may not be included or spent for meals or coffee breaks for intramural meetings of an organization or any of its components, including, but not limited to, laboratories, departments and centers, as a direct cost.
- Entertainment. Costs of entertainment, amusement, diversion and social activities (such as tickets to shows or sporting events, meals, lodging, rentals, transportation and gratuities) are unallowable and may not be requested.

New (proposed) NSF Guidance

Effective January 2016

- Travel, meal, and hotel expenses of awardee employees who are not on travel status also are not permitted. Costs of employees on travel status are limited to those specifically authorized by 2 CFR § 200.474, i.e., related to the federal award.
- Alcoholic Beverages. NSF funds may not be proposed for alcoholic beverages.

New (proposed) NSF Guidance

Effective January 2016

- Funds may be requested for the travel costs of participants. If so, the restrictions regarding class of accommodations and use of US-Flag air carriers are applicable. In training activities that involve field trips, costs of transportation of participants are allowable.
- The number of participants to be supported must be entered in the parentheses on the proposal budget.

New (proposed) NSF Guidance

Effective January 2016

- Participant support costs must be specified, itemized and justified in the budget justification section 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.

Post Award: Draft RTC

October 14, 2015

NATIONAL SCIENCE FOUNDATION

**Uniform Administrative Requirements,
Cost Principles, and Audit
Requirements for Federal Awards;
Request for Public Comment**

AGENCY: National Science Foundation
(NSF).

ACTION: Request for public comment on
updated Research Terms and Conditions
(RTC) to address and implement the
*Uniform Administrative Requirements,
Cost Principles, and Audit
Requirements for Federal Awards* issued
by the U.S. Office of Management and
Budget (OMB).

Post Award: Draft RTC

October 14, 2015

- The agencies participating in this activity include the: U. S. Department of Commerce/National Oceanic and Atmospheric Administration and National Institute of Standards and Technology; U.S. Department of Energy; U.S. Environmental Protection Agency; National Aeronautics and Space Administration; National Science Foundation; U.S. Department of Health and Human Services/National Institutes of Health; U.S. Department of Agriculture/National Institute of Food and Agriculture; U.S. Department of Transportation/Federal Aviation Administration; and U.S. Department of Homeland Security.

Post Award: Draft RTC- Participant Support

- Prior approval is required for the transfer of funds budgeted for participant support costs as defined in §200.75 Participant support costs to other categories of expense.

Participant Support Costs and Award Management: Best Practices for PI and Project Staff

- Be familiar with the specific requirements set forth by the sponsor (these vary from sponsor to sponsor, program to program), i.e., US Citizens only
- Keep records:
 - Document participant selection criteria
 - Keep applications of selected participants, with documentation as to how they meet the selection criteria
 - All participants' names, other reporting criteria as determined by program guidelines
- Reconcile expenses monthly (beware of “unintentional rebudgeting”)

Participant Support Costs and Award Management: Best Practices for PI and Project Staff

- Ensure Participant is not a UCB employee
- Utilize the BearBuy process (Non-employee Payments)
 - A participant does not perform work or services for the project or program other than for their own benefit.
 - The participant is not required to deliver anything or provide any service to the university in return for these support costs.
- Be aware of applicable guidelines:
 - F&A rate changes
 - What is an eligible Participant Support Cost

NSF Guidelines over the Years (CREDIT: Elise Mills, ERSO)

NSF 11-1-V Allowability of Costs	NSF 13-1-V Allowability of Costs	NSF 14-1-V Allowability of Costs
<p>8. Participant Support Costs</p> <p>a. General</p> <p>(i) 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 meetings, conferences, symposia or training projects.</p> <p>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.</p>	<p>8. Participant Support Costs</p> <p>a. General</p> <p>(i) 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 meetings, conferences, symposia or training projects.</p> <p>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.</p>	<p>8. Participant Support Costs</p> <p>a. General</p> <p>(i) 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 in connection with meetings, conferences, symposia or training projects.</p> <p>For colleges and universities participant support costs may include fellowships, scholarships, and other forms of student financial aid.</p>
<p>(ii) 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.</p>	<p>(ii) 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.</p>	<p>(ii) 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.</p>
<p>(iii) Participant support allowances may not be paid to trainees who are receiving</p>	<p>(iii) Participant support allowances may not be paid to trainees who are receiving</p>	

NSF Guidelines over the Years (CREDIT: Elise Mills, ERSO)

<p>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 cost is divided between his/her parent agency and NSF grant funds.</p>	<p>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 cost is divided between his/her parent agency and NSF grant funds.</p>	
<p>(iv) Additional guidelines are found at AAG Chapter VI.D.4 and AAG Chapter VI.E.</p>		
	<p>(iv) Generally, indirect costs (F&A) are not allowed on participant support costs.</p> <p>However, an allowance for indirect costs associated with participant support costs 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).</p>	<p>(iii) Indirect costs (F&A) are not allowed on participant support costs.</p>
	<p>b. 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</p>	<p>b. 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</p>

Participant Support Costs and Award Management: Best Practices for PI and Project Staff


- Do not use financial journals to reclassify expenses from Payroll or Financial Aid to Participant Support account codes.

Impacts:

- Taxes and IRS reporting
- Effort reporting
- PI reporting
- F&A

Accounting for Participant Support Costs

BFS Chart of Accounts

- + 560XX - BUDSUM Comp Serv & Software
- + 561XX - BUDSUM Communications
- + 562XX - BUDSUM Maint Contract & Serv
- + 563XX - BUDSUM Rents & Utilities
- + 564XX - BUDSUM Publications & Media
- + 565XX - BUDSUM Transportation
- + 566XX - BUDSUM Other Serv-Non Computer
- + 567XX - BUDSUM Non-Employee Payments 
- + 5670X - BUDSUM Non-Employee Payments
- + 5671X - Prtcpt Sppt & Hmn Sbjct Pmts
- + 5672X - Other Non-employee
- + 5673X - Post-Doc (Non Emp) reimbursemt
- + 570XX - BUDSUM Conf-Mtgs-Traing-Events
- + 5721X - BUDSUM Travel Domestic
- + 5722X - BUDSUM Travel Foreign
- + 5723X - BUDSUM Travel - Other
- + 573XX - BUDSUM Misc Expense & 577XX
- + 574XX - BUDSUM Pymts Students/Stud Aid

Participant Support Costs: Account Codes

Account Code	Description	Long Description
56711	Participant Support-Other	Other Registration fees for meetings, conferences, symposia, or training projects. Payable only to non-UC employees or students. Participants are not subject to human subject protocols. Can include payments made to third parties on behalf of the non UC employee /non UC student participant
56712	Participant Support-Stipends	Includes per diem and subsistence allowances paid to non UC employees. These can include payments made through an intermediary third party who in turn makes the stipend payment to the non UC employee
56713	Participant Support- Materials	Self-Explanatory
56714	Participant Sppt-Travel NonAir	Self-Explanatory
56715	Participant Sppt-TravelAirfare	Self-Explanatory

CGA Website: How to Process Payments for Participant Support Costs

How to Process Payments for Participant Support Costs

I. The participant must be established as a vendor in BFS in order for payments to be processed.

VENDOR RECORD IN BFS FOR NON-STUDENTS

To establish a vendor record (for non-students), a Social Security Number or Individual Taxpayer Identification Number is required. Instructions for requesting a vendor record are available at <http://procurement.berkeley.edu/programs/vendoring-process>.

STUDENT RECORD IN CARS AND IN BFS

Profiles for students are created in the Registration/Student Information System through the admission process. Summer Session coordinators with the Registrar's Office to create records for students admitted as summer-only visiting students; these records are also recorded in the Registration/Student Information System. The Reg/SIS system interfaces student profiles to CARS to create a billing account and to BFS to create a vendor record.

II. The system and process for the payment depends on the purpose:

PAYMENT TYPE	SYSTEM/PROCESS	EXPENSE GL ACCOUNT
Reimbursement - Travel	Travel & Entertainment	Airfare: 56715 Non Airfare: 56714
Reimbursement – Non Travel	Bear Buy: Payment Request Form	Materials: 56711 Other: 56711
Paid directly to provider on behalf of participant (i.e., registration fees, lodging)	<ul style="list-style-type: none"> Bear Buy: Payment Request Form bluCard Direct Bill ID for travel booked through Connexus 	Other: 56711 Materials: 56711 Travel Non Airfare: 56714 Airfare: 56715
Subsistence Allowance Stipend	Bear Buy: Payment Request Form	56712

Work with SPO and CGA on Unusual Scenarios

Research Training Groups in the Mathematical Sciences (RTG)

PROGRAM SOLICITATION
NSF 14-585

REPLACES DOCUMENT(S):
NSF 11-540



National Science Foundation

Directorate for Mathematical & Physical Sciences
Division of Mathematical Sciences

Full Proposal Deadline(s) (due by 5 p.m. proposer's local time):

October 14, 2014

June 02, 2015

First Tuesday in June, Annually Thereafter

Eligibility Information

Who May Submit Proposals:

Proposals may only be submitted by the following:

- Universities and Colleges – Universities and four-year colleges accredited in and having a campus located in the US, acting on behalf of their faculty members. Such organizations also are referred to as academic institutions.

Who May Serve as PI:

Eligible Participants: **Participating undergraduates, graduate students, and postdoctoral associates supported with NSF funds in RTG must be citizens, nationals, or permanent residents of the United States or its territories and possessions.** No citizenship requirement applies to Principal Investigators.

Limit on Number of Proposals per Organization:

There are no restrictions or limits.

Limit on Number of Proposals per PI or Co-PI:

There are no restrictions or limits.

Questions?