Iowa State University Participant Support Costs Guidance

For Awards Subject to 10/1/2024 Uniform Guidance 2 CFR 200

This guidance document is based on the federal requirements for Participant Support Costs set forth in [2 CFR 200 (Uniform Guidance)](https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200) published in the Federal Register on 4/22/2024 and effective 10/1/2024. This guidance must be consistently applied to all ISU federally sourced (prime and flow-through) funding.

# *Definition of Participant*

*Participant generally means 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.*

# *Definition of Participant Support Costs*

*Participant Support Costs means direct costs that support participants (see definition for Participant) and their involvement in a Federal award, such as stipends, subsistence allowances, travel allowances, registration fees, and per diem paid directly to or on behalf of participants.*

Participant Support Costs (PSC) are direct costs paid to or on behalf of participants or trainees, for their participation in meetings, conferences, symposia, workshops or other training projects. If the primary purpose of an individual’s attendance at a conference or event is learning and receiving training as a participant, the costs may be included under participant support costs.

# Participant Support Costs:

* Are included as a separate budget category in the federal project’s proposed budget
* Are separately categorized in the proposal’s budget justification and the number of proposed participants must be indicated
* Each type of PSC cost (e.g. subsistence allowances, travel allowances, registration fees, etc.) must be separately identified and justified in the proposal’s budget justification
* Are not the same as incentive payments given to human research subjects
* Must be accounted for in a separate ISU grant worktag
* May be subject to additional sponsor terms or regulations
* May not be rebudgeted to other direct cost categories without prior written approval of the federal agency or sponsor
* Are excluded from the calculation of Indirect Costs (a.k.a. F&A costs) when using an MTDC base
* Are often associated with programs that provide research training or experience for participants, such as the Research Experiences for Undergraduates (REU) and the Research Experiences for Teachers (RET) on NSF projects
* May not be used for non-PSC activities. Unspent PSC budget amounts cannot offset a deficit in the other non-PSC lines of the project, unless prior approval has been received from the sponsor

# Allowable PSC expense types:

* Conference or event registration costs and other fees for participants (Exception NSF: Costs related to an NSF-sponsored conference (e.g., venue rental fees, catering costs, supplies, etc.) that will be secured through a service agreement/contract should be budgeted on line G.6., “Other Direct Costs”)
* Travel expenses (e.g., transportation, meals, lodging) and related health insurance for participants
* Manuals or training materials for participants
* Stipends for participants
* Housing and subsistence allowances for participants
* Costs for lodging and meals paid directly to the event facility, only if the payment is made on behalf of the participant
* Other participant costs allowed per the proposal guidelines

# Unallowable PSC expense types:

* Travel expenses for PI or other ISU employees committing effort to the development or delivery of program activities (primary purpose is to speak or assist with conference or event planning and management)
* Travel expenses for consultants or speakers
* Event support costs (e.g., facility rental, media equipment rental) for non-participants
* Entertainment for participants and non-participants
* Food and refreshments for non-participants
* Payments to consultants, speakers or lecturers
* Incentive payments to human research subjects
* Expenses related to meetings of an administrative nature
* Expenses related to meetings for conference or event planning
* Non-participant expenses of any type

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# Proposal (Pre-Award) Budgeting for Participant Support Costs

The following is a list of PSC budget categories and what types of PSC costs are included in that category. Please refer to the proposal guidelines to determine what types of PSC costs are allowable.

* PSC Stipends – Funds requested for participant stipends. A stipend is a set dollar amount to be paid directly to the non-employee for participation.
* PSC Travel – Funds requested for travel costs for participants (i.e., transportation, registration fees, meals and lodging) while in ISU travel status. This would include travel to and from ISU for REU site participants and trip expenses for participants.
* PSC Subsistence – Funds requested for subsistence allowances. Subsistence is an allowance granted for housing and meal costs for participants. Where meals and lodging are furnished without charge or as part of a registration fee, the subsistence allowance should be correspondingly reduced.
* PSC Other – Funds requested for PSC cost types not detailed above. Each type of PSC Other costs must be separately identified and justified in the proposal’s budget justification. This category is often closely scrutinized by sponsors; but could include participant tuition, health insurance, materials and supplies to be used by participants, and other costs to be incurred on behalf of participants.

# Post-Award Financial Process Overview/Accounting for Participant Support Costs

* Sponsored Programs Accounting will establish a separate secondary grant line for federally sourced awards with amounts budgeted for Participant Support Costs
* The PSC secondary grant worktag will be designated with either “PSC”, “REU”, or “RET” in the name. Example: 0000000000/PSC-ECPE-SMITH
* Indirect Costs (a.k.a. F&A costs) are not charged to PSC grant lines for awards with an MTDC base

# PI/Department Responsibilities:

* Know when the proposal guidelines allow for the inclusion of Participant Support Costs
* Where allowed and appropriate, include Participant Support Costs in your proposal’s budget and budget justification
* If Participant Support Costs were not anticipated at time of proposal-- After the award is received, a rebudget request should be submitted to OSPA for approval. If approved, OSPA will send the approved rebudget request to SPA, and SPA will set up a separate ISU grant worktag for PSC.
* Submit a Rebudget Request form to OSPA for ISU to request sponsor approval for rebudgeting funds to decrease any PSC budget category to a non-PSC budget category
* Review SPA financial reports, transactions and source documents to ensure that funds spent out of PSC grant lines are for allowable PSC expenses
* Document the names and number of participant and non-participant attendees at meetings and other events to support the proper allocation of costs

# Other Information

Costs that cannot be specifically identified to a participant are not allowed as a Participant Support Costs expense.

A participant does not perform work or services for the project other than for their own benefit. The participant is not required to provide deliverables or any service to the university in return for these Participant Support Costs.

ISU employees and local attendees who are not participants may take part in conference or event meals and coffee breaks, but Participant Support Costs funding may not be used to pay for expenses of non-participants.

If you have questions regarding the budgeting of Participant Support Costs, please contact your OSPA Pre-Award Administrator.

If you have any questions regarding allowability of costs, please contact your SPA Accountant. For questions regarding the process of charging costs, please contact your assigned SPA Accountant or your Grant Finance Specialist.

# Resources:

Uniform Guidance 2 CFR 200 (200.1, 200.308, 200.456):

<https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200>

NSF Proposal and Awards Policies and Procedures Guide (PAPPG):

<http://www.nsf.gov/bfa/dias/policy/>

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