

Iowa State University

Participant Support Costs Guidance

This guidance document is based on the federal requirements for Participant Support Costs set forth in 2 CFR 200 (Uniform Guidance) and the National Science Foundation (NSF) Proposal and Awards Policies and Procedures Guide (PAPPG). This guidance applies to all ISU federally sourced funding.

Definition/Description

Participant Support Costs (PSC) are direct costs paid to or on behalf of participants or trainees, who are not ISU employees, for their participation in meetings, conferences, symposia, workshops or other training projects.

Participant Support Costs:

- Are included as a separate budget category in the federal project's proposed budget and the number of participants must be identified
- Must be justified in the proposal's budget justification
- If budgeted for costs other than stipends, subsistence allowances, travel allowances and registration fees, these other costs must be separately identified and justified in the proposal's budget justification
- Are not the same as incentive payments given to human research subjects
- Are allowable costs on federally sourced projects with the prior approval of the federal agency or sponsor
- 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 facilities and administrative (F&A) costs
- Are generally associated with programs that provide research training or experience for participants, such as the Research Experience 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
- 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

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.
- **PSC Other** – Funds requested for PSC cost types not detailed above. All 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”, “COE” or “RET” in the name. Example: 0000000000/PSC-ECPE-SMITH
- No facilities and administrative costs (a.k.a. F&A costs, IDC, indirect costs) are charged to PSC grant lines for awards subject to the Uniform Guidance.

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

- Review SPA financial reports, transactions and source documents to ensure that funds spent out of PSC grant lines are for allowable PSC expenses
- Submit a Rebudget Request form to OSPA for ISU to request sponsor approval for rebudgeting funds out of Participant Support Costs to other budget categories, if needed
- Submit a Rebudget Request form to OSPA for ISU to request sponsor approval for rebudgeting funds to increase the PSC-other budget category for costs of participant activities not previously identified
- Document participant and non-participant attendance at meetings and other events by maintaining attendee lists that 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 may participate 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 (200.75, 200.456, 200.68, 200.308):

<http://www.ecfr.gov/cgi-bin/text-idx?SID=89bdfbe59153c0e578b6db74363e2d33&mc=true&node=pt2.1.200&rgn=div5>

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

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

Participant Stipend Payment Instructions (GFS):

<http://www.controller.iastate.edu/controller/StipendPmts.pdf>

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