



## **Participant Costs Policy**

### **Research Finance**

#### **Purpose**

The purpose of this policy is to establish consistent guidelines for the budgeting, charging, and management of participant support costs in compliance with the requirements of the National Science Foundation (NSF) and other federal sponsors. This ensures that all such costs are necessary, reasonable, allocable, and allowable under the terms of the sponsored award and applicable federal regulations, including 2 CFR § 200 (Uniform Guidance).

#### **Policy Statement**

Participant support costs are direct costs paid to or on behalf of participants or trainees (but not employees) in connection with conferences, workshops, symposia, or training projects. These costs may include stipends, travel allowances, subsistence, and registration fees.

Under NSF awards, participant support costs must be explicitly identified in the budget and approved by the sponsor. Once awarded, funds in the participant support cost category may not be rebudgeted for other purposes without prior written approval from the NSF.

This policy applies to all university personnel involved in the development, administration, and oversight of sponsored projects that include participant support costs.

#### **Who Should Read This Policy**

- Principal Investigators (PIs)
- Department Research Administrators (DRAs)
- Any staff that are responsible for grant expenditures
- Research Finance staff
- Office of Sponsored Programs staff
- Deans, Department Chairs, and Academic Leadership

#### **Definitions:**

1. **Participant:** A participant is the recipient, not the provider, of a service or training opportunity as part of a workshop, conference, seminar, symposium or other short-term instructional or information sharing activity funded by a sponsored award. Participants may be, but are not limited to, students, scholars, scientists from other institutions, or teachers. Participant support is funding provided to help defray the costs to participants or trainees (but not employees) of participating in a conference or training activity.
2. **Participant Support Costs:** 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 conferences, or training projects.

## Policy

### Allowability Criteria

To be considered allowable, participant support costs must:

- Be included in the approved proposal budget or approved by NSF or the applicable sponsor
- Support the objectives of a conference, workshop, or training activity
- Be incurred for eligible participants only
- Not include costs for university employees, consultants, speakers, or PIs

### Budgeting and Sponsor Approval

Participant support costs must be separately identified in the budget justification submitted to NSF or the applicable sponsor. Any reallocation of funds into or out of the participant support cost category requires prior approval by NSF or the applicable sponsor.

### Payment and Documentation

The PI and DRA must keep clear and detailed records of the following:

- Payments to participants must follow university disbursement and documentation procedures.
- Records must include participant lists, signed receipts (where applicable), agendas, and documentation supporting the purpose and benefit of the cost to the project.
- Participant support funds must not be used for general project activities, administrative expenses, or PI travel.

### Monitoring and Compliance

Research Finance reviews participant support expenditures to help ensure they are consistent with NSF expectations (or the applicable sponsor) and university guidelines. These reviews can include evaluating documentation to determine whether costs are appropriate, properly categorized, and aligned with the goals of the funded project. Responsibility for day-to-day tracking and documentation of these expenses is shared between the Principal Investigator and DRAs.

### Unspent Funds

Any unexpended participant support funds must be returned to NSF unless sponsor guidelines provide alternative instructions. These funds may not be rebudgeted without sponsor approval.

### Resources

- Federal Regulations
  - [NSF PAPPG 24-1](#)
    - Chapter II.D.5 – Participant Support Costs
  - [NSF RTCs](#)
    -
  - [2 CFR § 200 – Uniform Guidance](#)
    - **§ 200.1 – Definitions** (includes "participant support costs")
    - **§ 200.456 – Participant Support Costs**
  - [NIH Grants Policy Statement](#)