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PARTICIPANT SUPPORT COSTS

WHAT ARE THEY AND WHY DO
WE CARE?

February 13, 2017

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DEFINITION

§200.75 Participant support costs.

Participant support costs means 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.

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SOME SPECIFICS

Some Specifics:

- Sponsors track separately from other funds.
- Usually are allowable on federal grants.
- Generally carry separate sponsor regulations from other direct costs.
- Require prior approval for reallocations to other items of expense.
- Participant Support costs **ARE NOT** Research Incentive expenses.

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WHAT ARE THE ISSUES?

- REU participants paid via TES or bi-weekly payroll
- Active records for prior employees
- PSCs for participants
- Trainer vs. Trainee
- Costs recorded on the wrong fund

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WHAT TO DO FOR REUs

- AU Students – if enrolled summer or fall, pay through Student Financial Services
- Non-AU students – pay through PPS, using Account code 70515

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WHY IS THIS IMPORTANT?

§200.68 MODIFIED TOTAL DIRECT COST (MTDC).

MTDC MEANS ALL DIRECT SALARIES AND WAGES, APPLICABLE FRINGE BENEFITS, MATERIALS AND SUPPLIES, SERVICES, TRAVEL, AND SUBAWARDS AND SUBCONTRACTS UP TO THE FIRST \$25,000 OF EACH SUBAWARD OR SUBCONTRACT (REGARDLESS OF THE PERIOD OF PERFORMANCE OF THE SUBAWARDS AND SUBCONTRACTS UNDER THE AWARD). **MTDC EXCLUDES** EQUIPMENT, CAPITAL EXPENDITURES, CHARGES FOR PATIENT CARE, RENTAL COSTS, TUITION REMISSION, SCHOLARSHIPS AND FELLOWSHIPS, **PARTICIPANT SUPPORT COSTS** AND THE PORTION OF EACH SUBAWARD AND SUBCONTRACT IN EXCESS OF \$25,000. OTHER ITEMS MAY ONLY BE EXCLUDED WHEN NECESSARY TO AVOID A SERIOUS INEQUITY IN THE DISTRIBUTION OF INDIRECT COSTS, AND WITH THE APPROVAL OF THE COGNIZANT AGENCY FOR INDIRECT COSTS.

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Resources

**PART 200 – UNIFORM ADMINISTRATIVE REQUIREMENTS,
COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR
FEDERAL AWARDS**

**NSF COST ANALYSIS AND AUDIT RESOLUTION BRANCH
TARGETED REVIEW AREA – PARTICIPANT SUPPORT**

NSF AWARD AND ADMINISTRATION GUIDE

AU SPENDING POLICIES AND PROCEDURES
(SEE SECTION 13)



QUESTIONS?



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