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# PARTICIPANT SUPPORT COSTS

WHAT ARE THEY AND WHY DO  
WE CARE?

February 24, 2014

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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:

- Some sponsors track separately from other funds (i.e. NSF).
- 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?



## Contact Information

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