

TIGER TIPS

RESOURCES FOR AUBURN RESEARCHERS

Participant Support Costs

The 2017 May/June issue of the National Science Foundation's *Proposal & Award Policy Newsletter* highlighted a number of frequently asked questions in regard to the treatment (and budgeting) of participant support costs. In accordance with the NSF Proposal & Award Policies & Procedures Guide (PAPPG) Chapter II.C.2g(v), the participant support budget category is defined as direct costs "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 NSF-sponsored conferences or training projects." This definition is directly from the Uniform Guidance (2 CFR § 200.75). In accordance with the PAPPG, participant support costs must be specified, itemized and justified in the budget justification of the proposal; indirect cost recovery is not permitted.

The following is a sampling of the questions that NSF has addressed:

Q: May I include conference speaker fees in the participant support costs section of the budget?

A: No, the participant support category is for the support of participants or trainees only. Speakers and trainers are not considered participants and should not be included in this section of the budget.

Q: We would like to rebudget our NSF award to move funds out of the participant support category. Do we need NSF approval to do this?

A: Yes. While NSF does provide rebudgeting authority for many categories, you must receive the approval of the cognizant NSF program officer to reallocate funds **out of** the participant support category. You may, however, rebudget funds **into** this category without prior NSF approval.

Q: How should student employees be budgeted?

A: A student cannot be compensated partially as an employee and as a participant on the same grant. It is up to the proposing organization to determine whether they should be a student employee or a participant based on the role of the student in the project. Student employees are compensated for services rendered and their level of compensation is tied to the number of hours worked. Participant support costs should be used to defray the costs of students participating in a conference or training activity related to the project.

Q: Are costs such as room rental fees, catering, supplies, etc. related to an NSF-sponsored conference considered participant support costs?

A: No, the participant support cost line in the NSF budget should not be used for such costs.

Q: Do participant support costs apply for all participants, or do they only apply for non-awardee organization participants?

A: Participants from the submitting institution and other institution(s) could be considered participants.

Q: May human subjects that are being paid as survey takers be considered participants?

A: No, the participant support section of the budget may not be used to provide incentive payments to research subjects. Human subject payments should be included on line G6 of the NSF budget under “Other Direct Costs,” and indirect costs should be calculated on the payments in accordance with the organization’s federally negotiated indirect cost rate.

Q: We are preparing a Research Experiences for Undergraduate Research (REU) proposal. Is it acceptable to categorize students as both employees and participants if we have made the appropriate determination?

A: No, the REU program is different in that the goal of the program is to provide a practical educational experience for undergraduate students, rather than simply a job. The role of an REU student differs from the role of a student employee because the REU program is aimed at developing the students’ research skills and providing a high-quality mentoring experience. Based on this role, an REU student is considered a participant in a training activity and funds for their support should be included as a stipend in the participant support cost section of the budget.