



NSF PARTICIPANT SUPPORT COSTS

Last Revised: New 09/25/08

1.0 Purpose

Participant support is often provided when a sponsor funds a project or activity in connection with formal meetings, conferences, symposia, or training programs. Specifically, participant support costs are those costs paid to (or on behalf of) participants in such events. **The cost of bringing collaborators together to discuss research does qualify as participant support.**

Clarkson University must ensure that funds provided for participant costs are separately accounted for and expended for the appropriate and intended objectives of the sponsored project or activity. The National Science Foundation (NSF) has the most restrictive policies governing expenditures and reporting of these funds. Therefore, the following policy is based on NSF requirements.

The purpose of this procedure is to comply with federal regulations, ensuring that NSF* funds provided for participant costs are separately accounted for, and expended for appropriate and intended purposes.

**This procedure may also be applied at the discretion of the Award Administrator and the Grants & Contracts Administrator in the Division of Research, when sponsor specifications require that particular costs are to be accounted for separately, expended for appropriate and intended purposes, or for the purpose of not charging indirect.*

2.0 Responsibility

Principal Investigators, Division of Research, and Comptroller's Office are expected to apply this procedure to sponsored projects or activities that involve participant support costs as defined by this procedure, or when specified.

3.0 Definitions

Who qualifies as a participant?

Participants are individuals who are **recipients** of or benefit from a service, training, or experience in connection with formal meetings, conferences, symposia, or training programs.

Participants are not required to deliver any deliverable or service to the University in return for participant support costs. **Participants do not include Clarkson University employees.**

Participants may include students, national scholars and scientists, private sector representatives, agency personnel, teachers and others who attend and participate in a formal conference, workshop, or training activity. **Project staff or general collaborators on a research project do not qualify as participants.**

Examples of projects or activities that include participants:

Research Experience for Undergraduates (REU)

Education Outreach (K-12)

Louis Stokes Alliances for Minority Participation (LSAMP)

What are participant support costs?

Participant support costs are cost paid to (or on behalf of) participants or trainees (but not employees) in connection with formal meetings, conferences, symposia, or training programs. These costs include stipends or subsistence allowances, travel allowances and registration fees paid to or on behalf of the participants or trainees. Participants may not be reimbursed for participant support allowances if they are receiving compensation from any other federal government source while participating in the project.

Local participants may participate in meals and snacks provided at the meeting or conference, however, are not entitled to subsistence payments.

Participant support costs do not include:

- Payments made to research subjects as an incentive for recruitment and participation in a research project.
- Honoraria paid to a guest speaker or lecturer.
- Conference support costs such as facility rentals, media equipment rentals, or conference food.
- Costs that cannot be specifically identified to a participant(s).

4.0 Procedure

4.1 Restrictions on Participant Support Costs

Participant support costs are generally restricted by the following requirements:

- Participant support costs cannot be re-budgeted into other categories without prior sponsor approval.
- Indirect (F&A) is not allowed on participant support costs.
- An administrative allowance of 25% is allowed, but only on stipend support.
- Any unexpended participant support costs must be returned to the sponsor.

4.2 Budgeting for Participant Support Costs

Proposals that include participants may include participant support costs in the proposed budget, provided that the number of participants to be supported is included in the proposal budget and the budget narrative includes a description of how the cost benefit the project. Note that some programs may have special requirements on how these costs are treated (i.e. REUs).

4.3 Identifying and Accounting for Participant Support Costs

4.3.1 Account Set-up

When an award (after issuance of this procedure) includes funding for participant supports costs, a primary fund for all awarded costs will be established, except for the participant support costs. Participant support costs will be established in a separate sub-account, related to the primary account in order to keep participant support costs separate, restrict budget changes, and avoid charging indirect costs.

Participant support sub-accounts will differentiate the types of costs using the following object codes:

Object Code	Descriptions	Definition
2126	Stipend – Summer	A stipend is a set amount of money to be paid directly to an individual classified as a participant.
2175	Stipend – Academic	
2143	Stipend - Temp.(Non-Clarkson)	
2670	Participant Support – Travel	Travel expenses are costs (such as transportation, meals, lodging) incurred while under a travel authorization for individuals classified as a participant. (Examples would be travel to and from Clarkson and/or associated field trip expenses for REU students.)
2671	Participant Support – Supplies	Supplies are expenses incurred for individuals classified as a participant, such materials kits, demonstration supplies, or research materials.
2672	Participant Support – Subsistence	Subsistence is an allowance granted for the reasonable cost of temporary housing, meals and living expenses to an individual classified as a participant.
2673	Participant Support – Miscellaneous	Other associated costs pertaining to individuals classified as a participant, such as registration fees or insurance.
<p>Note: Participant Support Costs must be allowable, necessary, and reasonable as required by OMB A-21 and the Clarkson University Guideline, “How to Distinguish Between Direct and Indirect Charges”, available on the Division of Research (DoR) grant management webpage at http://www.clarkson.edu/dor/grant_mgmt.html .</p>		

When an award is accepted by the University that includes participant support costs, the Principal Investigator will be notified of any specific restrictions governing the expenditures of these funds.

Note: Current NSF awards that were originally budgeted using the participant support object codes 2580 and 2581 will continue to do so until the end of the budgetary or project period.

4.3.2 Account Management

Principal Investigators must expend participant support funds as specified by this procedure, by using the appropriate sub-accounts and object codes.

4.4 Monitoring of Participant Costs

On a periodic basis, the Comptroller's Office will query all NSF awards that have participant support account codes budgeted. The participant support costs budgeted will be compared to the actual transactions for the account. If the rate of transactions is not on target for the close-out of the account the PI will be notified that the account warrants review. If the PI determines that a re-budget is necessary they will be instructed to obtain prior documented approval from NSF with the assistance of the DoR. The Comptroller's Office will also evaluate that any participant support transactions posted to the account are accurate and allowable.

During the close-out of an NSF award, the Comptroller's Office will reconcile the budget to actual transactions for participant support costs and ensure that funds were appropriately expended. If re-budgeting of participant support has occurred they will verify that the prior sponsor approval from NSF was documented. They will also ensure that indirect costs were not assessed on the participant support costs. Any unspent participant support costs will be returned to NSF. The above activities will be coordinated with the DoR.

5.0 References

NSF Proposal and Award Policies and Procedures Guide, January 2008

NSF General Grant Conditions (GC-1) June 1, 2007

http://www.whitehouse.gov/omb/circulars/a021/a21_2004.html
OMB Circular A-21

6.0 Approvals

Prepared By: K. Klutt Date: 09/25/08

Approved By: [Signature] Date: 9/26/2008
Comptroller

Approved By: [Signature] Date: 26 Sep 08
Director of Research & Technology Transfer

Approved By: [Signature] Date: 10/02/08
Award Administrator

Approved By: [Signature] Date: 9/26/08
Grant & Contract Administrator

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Research Compliance Officer

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