



Participant Support Costs

Guideline: SP02
Responsible Executive: Vice
President for Research
Responsible Office: Office of
Research and Sponsored Programs
Approved by:
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Definitions

Participants	May include students, visiting scholars, scientists, or workshop attendees. If paid a stipend (vs. salary), no taxes are taken out by Kean University, but it is considered taxable income and should be reported as such. Kean employees should never be paid as participants.
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.

Guidelines

The purpose of this policy is to ensure that funding for participant support costs is accounted for properly and expended for the intended objectives in compliance with sponsor requirements. This budget category refers to 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 sponsored conferences or training projects.

If a grant supports a conference, meeting, workshop, seminar, symposium, or training program, direct costs associated with an individual's participation in these activities may be allowable under the sponsoring agency's program guidelines as participant support costs.

This section of the budget also may not be used for incentive payments to research subjects. Human subject payments should be included as "other direct costs," and any applicable indirect costs should be calculated on the payments in accordance with the university's federally negotiated indirect cost rate. In training activities that involve off-site fieldwork, the costs of transportation of participants are allowable.

Typical participant support costs may include:

- Registration fees
- Manuals and supplies
- Per diem
- Stipends
- Tuition
- Travel allowance/meals

Participant support costs are not:

- Honoraria for guest speakers
- Expenses for the PI or project staff to attend a seminar/conference
- Payments made to research subjects as an incentive for recruitment or participation in a research project

Expenses that are reimbursed to or paid on behalf of participants must be specifically allowed by the sponsor and must be incurred within the project period. Indirect costs (F&A) are not usually allowed on costs budgeted as participant support. Participant support costs are listed as a separate category on sponsored projects and accounting of these costs will be achieved by utilizing a separate object code.

Numerous agency specific rules exist regarding the management of participant support costs. For instance, the National Science Foundation (NSF) and the U.S. Department of Education (USDOE) have specific guidelines regarding F&A cost recovery and pre-approval requirements for rebudgeting. In most cases, unspent participant support costs must be returned to the sponsor. Therefore, all staff administering sponsored projects with participant support costs should be cognizant of the sponsor's guidelines and award terms for specific requirements.

Procedure

When the University is awarded participant support costs on a sponsored project, the following procedures will apply.

- All participant support costs must be excluded from the modified total direct cost base (MTDC) or as indicated by the specific agency guidelines and/or the notice of award (NOA).
- The PI, along with post-award staff, is responsible for monitoring and reviewing all costs to defined budget object codes for allowability. Since participant support cost is not a normal account classification, the awardee organization must be able to separately identify participant support costs.
- Documentation supporting participant support costs must be maintained.

For some educational projects conducted at local school districts, the participants being trained are employees. In such cases, the costs must be classified as participant support if payment is made through a stipend or training allowance method. The school district must have an accounting mechanism in place (i.e., sub-account code) to differentiate between regular salary and stipend payments. To help defray the costs of participating in a conference or training activity, funds may be proposed for payment of stipends, per diem or subsistence allowances, based on the type and duration of the activity. Such allowances must be reasonable, in conformance with the policy of the proposing organization and limited to the days of attendance at the conference plus the actual travel time required to reach the conference location. Costs related to an external federal-sponsored conference (e.g., venue rental fees, catering costs, supplies, etc.) that will be secured through a service agreement/contract should not be budgeted as participant support costs but rather as "other direct costs" to ensure appropriate allocation of indirect costs.

Participant support costs are allowable expenses with the prior approval of the federal sponsor; funds budgeted for participant support costs can generally be re-budgeted to other costs only with written authorization from the cognizant program officer.

Contact

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