Some extramural sponsors of research projects include a category in their budget forms called participant support costs (PSC). The purpose of this Guidance is to define participant support costs and to provide information regarding this budget element.

(note: applies only to federal awards)

### Definition and Details from OMB’s Uniform Guidance

**Definition:**

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 meetings, conferences, symposia, and workshops or other training activities, when there is a category for participant support costs in the award.

**Details:**

- Participant support costs are allowable with prior approval from the Federal awarding agency. ([2 CFR §200.456](#))
- Participant support costs are excluded from the F&A base, i.e., modified total direct costs. ([2 CFR §200.68](#))
- The transfer of funds budgeted for participant support costs to other budget categories requires the approval from the Federal awarding agency. ([2 CFR §200.308](#))
- Participant support costs are not routinely allowed on research projects unless the project includes an education or outreach component.

### Who can be a Participant?

A participant is someone who is receiving a service or training opportunity from a meeting, conference, workshop, seminar, symposium, information sharing activity or short-term instructional activity that is funded by a sponsored project. A participant can be a University student, a student/scholar from another institution, a private organization company representative, or state or local government agency personnel.
A participant is not:

- An employee of the University
- A student or project staff member receiving compensation directly or indirectly from the sponsored project
- A research subject receiving incentive payments
- A recipient of any compensation from any other federal government source while participating in the project (note: applies only to federal grants)

**What are allowable participant support costs?**

Participant supports costs are costs paid to participants or trainees for their participation in meetings, conferences, symposia, workshops or other training activities.

Allowable costs include*:

- Materials and supplies (not gifts, rewards, or incentives)
- Event registration and tuition fees
- Travel (includes airfare, mileage, allowance for lodging, meals, incidental expenses) when the sole purpose of the trip is to participate in the project activity
- Housing and subsistence allowance
- Training materials
- Stipends for participants
- Other participant costs allowed per proposal guidelines

*gift cards given to participants are not an allowable cost.

All costs that are reimbursed or paid on behalf of the participant must be incurred within the project period and be specifically allowed by the sponsor. Honoraria and travel for speakers are not considered participant support costs.

**Award management**

- PSC should be identified within the award
  - NSF will identify such funds specifically as PSC
  - Other agencies may use another cost category such as stipends
- PSC must be accounted for separately from the remainder of the award budget using account code 7222.
- Rebudgeting from the PSC category into other categories must have prior sponsor approval
- Any unexpended PSC funds are returned at award close-out – Unexpended PSC cannot be used to offset over-expenditures in other categories.

Date Issued: June 14, 2016
**PI Responsibility**

The PI and his/her project staff should be familiar with the specific requirements set forth by the sponsor, and is expected to ensure compliance with those requirements. In addition to the financial restrictions noted above, the PI/department is also required to retain records detailing:

- Criteria by which participants in the program are selected
- Copies of applications of selected participants, with documentation as to how they meet the selection criteria
- List of program participants and documentation of their participation in the program

**Non-Federally sponsored Projects**

It is unlikely that non-federally sponsored projects will exclude participant support cost from their TDC or MTDC. Therefore, participant support costs included in proposals to non-federal sponsors should be charged the full indirect costs allowed by sponsor.