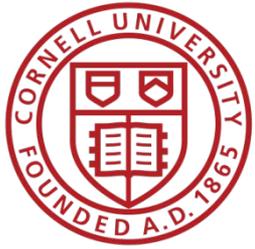




Managing Participant Support Costs Under the Uniform Guidance

Division of Financial Affairs





What is Participant Support?

Participant support is funding provided to enable and encourage individuals to attend conferences or training programs without undo financial burden.





2 CFR 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.”
- Per §§68 participant support costs (PSC) are excluded from the Modified Total Direct Cost (MTDC) base

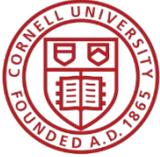


2 CFR 200.456 Participant support costs

- **“Participant support costs as defined in §200.75**
Participant support costs are allowable with the prior approval of the Federal awarding agency.”

Examples of Agency treatment of costs:

- National Science Foundation (NSF) GC-1 grants approval only for the categories listed in §§75
- National Institutes of Health (NIH) Grants Policy Statement (GPS) states “only allowable when identified in specific FOAs [Funding Opportunity Announcement]”



Who is a participant?

- A participant is defined as a non-employee who is the recipient, not the provider, of a service or training associated with a workshop, conference, seminar, symposium, or other short-term instructional or information sharing activity.
- Participants are not required to provide any deliverable, other than meeting the program requirements (e.g. attendance, testing, etc.).



Who is a participant?

A participant may be:

- Students
- Scholars
- Scientists
- Teachers
- Private sector representatives



Who is not a participant?

A participant cannot be:

- An employee of the grantee institution
- Advisory board members
- Interns who have paid appointments
- Anyone who has a deliverable or is primarily providing a service to the project.



Participant Support Cost Categories

- Stipend
- Travel
- Subsistence
- Fees
- Other



Stipend

- A set amount of money to be paid directly to the participant. Conditions for receiving a stipend should be in writing and program completion attested to by the project PI. Granting agencies may have specific guidelines for participant stipends.
 - Use Quali Financial System (KFS) object code 9096



Travel

- Travel includes the costs of transportation and associated costs and must follow sponsor guidelines (e.g., U.S. flag carrier, coach class, most direct route) as well as university policies and guidelines. The sole purpose of the trip must be to participate in the project activity. If a training activity involves additional field trips, the costs of transportation of participants may be allowable.
 - Use KFS object code 9097 (or 9093 if interdepartmental)
 - Field trips for recreational purpose are not permitted.



Subsistence allowance

- The cost of housing and meal expenses necessary for the individual to participate in the project are generally allowed, provided these costs are reasonable and limited to the days of attendance. Although participants who live in the local area are not entitled to subsistence payments or per diem, they may participate in meals and refreshments provided at the meeting or conference.
 - Use KFS object code 9096 (or 9093 if interdepartmental)
 - REU students are entitled to subsistence support even if local.
 - Care should be taken not to duplicate support for individuals covered by other federal sources of funding.
- Note: While employees are not normally considered participants, they may receive conference meals under this provision.



Fees and Other

- **Fees:** Costs directly associated with attending conferences, symposia, or training projects. Such costs include registration, conference and similar fees.
 - Use KFS object code 9098 (or 9093 if interdepartmental)
- **Other:** Certain other costs may also be allowable if consistent with university policy and practice, and specified in the proposal approved by sponsor upon review. Example: training materials or laboratory supplies where approved by the sponsor.
 - Use KFS object code 9099 (or 9093 if interdepartmental)



PSCs do not include:

- Guest speaker or lecturer fees.
- Conference support costs such as facility and audio/visual equipment rental.
- Service or independent contractor agreements.
- Incentives (prizes), memorabilia or gifts.
- Employee compensation and expenses (Note: Exception for employee meals; they are allowable where provided to all attendees of a sponsored conference.)



Managing PSCs

Federal agencies vary in their requirements for management of PSCs

- Because participants do not provide services to a project it is not necessarily clear how they benefit the award. Therefore PSCs need to be part of the funding opportunity or agency rules and specifically included in the proposal.
- Conditions or constraints for rebudgeting awarded participant support funds vary and are specific to the awarding agency.
 - Any rebudgeting which changes the scope of the award must have agency approval, even if rebudgeting authority has been assigned to the grantee.
 - The addition of a participant program, where not previously awarded, is generally considered a change in scope requiring an agency's prior approval
- Use of a separate account or sub-account is required when PSCs have been explicitly awarded and the agency requires approval for rebudgeting.
 - Expenses beyond the budgeted amount should be in the already established participant support account/sub-account
 - A separate account/sub-account is not required where costs are allowed by agency but not explicitly awarded
- In all cases the PSC object codes must be used



Participant Support Budget and NSF

NSF, unlike most other agencies, views training of participants as a significant component of their mission. For all other agencies, participant support needs to be specified in a funding solicitation and accepted in the proposal.

Because NSF requires tracking of both participant budget and costs, the use of separate accounts or subaccounts is necessary.

- Budget awarded for participant support cannot be transferred to other categories of expense unless approved in writing by the Program Officer.
 - Budget can be moved into participant support costs
 - Rebudgeting between the defined participant support cost categories is permitted
- PSCs not defined in 2 CFR 200.75 are not allowable without prior approval.
- Each meal associated with a conference award must be specifically listed in the proposal, and only beverages (i.e. not food) for session breaks are allowed.



Participant Support under NSF:

Participant support funding under NSF includes:

- Funding as an integral component of a new grant.
- NSF Research Traineeship Program (follow-on to Integrative Graduate Education and Research Traineeship [IGERT])
 - Foreign students may participate in all IGERT activities, but they may not receive NSF IGERT funding.
- Research Experience for Undergraduates (REU) Site awards
 - Participants in training programs must be US citizens or permanent residents.
- Supplemental funding on an existing award:
 - Research Experience for Undergraduates (REU)
 - Research Experience for Teacher (RET)
 - Lab Experience for Faculty (LEF)



NSF Research Experience for Undergraduate (REU)

- REU programs, whether site awards or supplements, provide high-quality mentoring opportunities for undergraduate students. Principal Investigators (PI) give serious attention not only to developing the student's research skills but also to involving them in the culture of research, in the discipline, and in connecting their research experience with their overall course of study.
- REU participants are trainees and should not be considered (or appointed as) student employees in a PI's lab.
- Participants must be U.S. citizens or permanent residents.



NSF REU continued:

- Support for REU site and summer project students should allow the student to participate without undue financial burden.
- Stipend for summer project students is expected to be comparable to those of REU site participants, approximately \$500 per student per week. Other student costs include housing, meals, travel, and laboratory use fees, usually vary depending on location. Amounts for academic-year projects should be comparable on a pro rata basis.



NSF REU continued:

- Total costs for a summer are generally not expected to exceed \$1,200 per student per week. However, projects that involve international activities, field work in remote locations, or other exceptional circumstances may exceed this limit.
- Results from any REU supplement activities must be included in the annual project report. This is part of the “documentation” of the expenditures.



NSF Pre-Uniform Guidance (UG) Awards

- Prior to the UG, different treatment was applied to NSF REU and Integrative Graduate Education and Research Traineeship (IGERT) awards.
- The solicitation and award should be reviewed to ensure appropriate treatment.
 - NSF 07-569 and 09-598 allow 25% administrative allowance against the stipend portion of the award.
 - NSF 12-569 allows full Facilities and Administrative Costs (F&A) on the non-stipend participant costs.
 - IGERT awards allow F&A of 8% on all costs excluding cost of education and capital equipment.
- KFS object code 9094 must be used where an expenditure on these legacy awards is subject to F&A



Accounting of PSCs

- To assist with compliance and reporting, there are specific object codes for PSCs, which are standard modifiers and exempt from F&A. Using these codes enables proper management of the costs and allows the exclusion of these expenses from the F&A base.
 - 6915 Participant Support Cost Budget
 - 9096 Subsistence/stipend
 - 9097 Travel
 - 9098 Fees
 - 9099 Other
 - 9093 Interdepartmental Expense



Payments Associated with Participant Support

- All expenses must be consistent with university Business Expense Policy
- Disbursement Voucher
 - Direct payments for stipend or subsistence to non students or reimbursements
- Stipends or subsistence to registered students
 - Student Financial System (Bursar) using appropriate 909X object code
- Interdepartmental billing
- Subaward to collaborating institutions
 - REU funds
 - PSCs



Substantiation of PSCs

- Stipend
 - Written agreement prior to program stating the stipend amount
 - Stipend rates must be consistently applied across the program and pro-rated where appropriate
- Subsistence
 - Payments should be documented in the same manner as stipends
 - Reimbursements require the submission of receipts or a previously agreed-upon per diem
- Program completion
 - Documentation is required indicating successful program completion
 - Classes or workshops require records indicating program attendance



Sponsored Financial Services

- Jeffrey Silber, Senior Director
- Ilene Lambiase, Manager/SFS
- Janet Strait, Manager/Quality Assurance and Analysis
- Kelly Gardner, Team Leader/SFS
- Karen Workman, NSF Desk Accountant
- SFS e-mail: sfs-help@cornell.edu
- SFS Website: <https://www.dfa.cornell.edu/sfs>
- Uniform Guidance: <https://www.dfa.cornell.edu/sfs/managingawards/guidance>
- NSF Proposal and Award Policies and Procedures Guide: <http://www.nsf.gov/pubs/policydocs/pappguide/nsf16001/>
- Listserve: cu-deptresearchadmin-1@list.cornell.edu
 - To join listserve, send email to above with subject line = Join

