Participant Support Costs

Participant support costs, as defined by the Office of Management and Budget (OMB) 2 CFR §200.75, include 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. These costs are allowable but must be defined in the proposal and may not be used for other categories of expenses without specific, prior written approval of the funding agency. OMB 2 CFR §200.68 excludes participant support costs when calculating the modified total direct cost.

The National Science Foundation (NSF) has more restrictive policies which extend to additional categories of participant support costs such as incentives, gifts, souvenirs, t-shirts and memorabilia. These must be justified in the budget justification and will be closely scrutinized by NSF. For some educational projects conducted at local school districts, the participants being trained may be employees. In such cases, the costs must be classified as participant support if payment is made through a stipend or training allowance and there must be an accounting mechanism in place to differentiate between regular salary and stipend payments. Participant support costs must be accounted for separately should an award be made. The awardee must also describe in the proposal how it intends to document the attendance of participants at workshops, symposia, etc.

The Principal Investigator (PI) is responsible for preparing the proposal, budget, and justifications in accordance with the above policies. The PI, in conjunction with the Grants Coordinator and Business Office, ensures that the participant support funds are being expended according to the OMB Uniform Guidance, the funding agency award terms, and College policies. The Grants Coordinator and Business Office should be consulted before contact is made with the funding agency if the PI seeks to obtain specific, prior written approval regarding a potential budget reallocation of participant support costs. The College records participant support costs in separate budget codes for tracking purposes. Unexpended participant support costs will be returned to the funding agency.

Portions adapted from the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and the National Science Foundation Proposal and Award Policies and Procedures Guide.