

## **Brigham Young University Participant Support Costs**

**Definition:** Participant support is provided by a number of federal agencies and other sponsors; however, the National Science Foundation (NSF) has identified restrictive policies governing the budgeting, expending and reporting of these funds. The following policy is based upon NSF requirements.

Participant support costs are defined by NSF as “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 or training projects.”

### **Requirements:**

The NSF Grant Policy Manual requires the following compliance regarding Participant Support funding:

- 1) Funds provided for participant support may not be used by grantees for other categories of expense without the specific prior written approval of the NSF Program Officer.
- 2) Awardee organizations must account for Participant Support Costs separately.
- 3) Participant support may not be paid to trainees who are receiving compensation from other Federal government sources while participating in the project.
- 4) Local participants may participate in conference meals and breaks provided, however grant funds may not be used to pay per diem or similar expenses for local participants in the conference.
- 5) Indirect costs (F&A) are not allowed on Participant Support Costs.

There are additional guidelines concerning grants provided for Research Experiences for Undergraduates (REU) and Research Experiences for Teachers (RET). Refer to NSF 13-542 for complete guidance. REU awards may be in the form of an REU Site or an REU Supplement which is generally added to an existing grant.

### **REU/RET Site / REU Supplements**

- 1) Indirect costs are not allowed on Participant Support Costs in REU/RET Site or REU Supplement budgets.
- 2) Should be proposed and awarded as Participant Support Costs and separately budgeted and accounted for.
- 3) NSF guidelines state that the institution may choose to pay the student stipend as wages or scholarship as it deems appropriate.
- 4) All REU students must be US citizens or have permanent resident status.

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## Procedure:

### Grants & Contracts Accounting Responsibilities

- 1) Review NSF awards for funded Participant Support Costs (PSC).
- 2) Review proposal budget to determine intent for PSC expenditure and budget accordingly with subclass 12499. The Principal Investigator (PI) will be contacted for additional budget clarification if needed.
- 3) Setup appropriate F&A waiver allocations.
- 4) Notify the PI at time of award of the specific restrictions regarding the expenditures of the PSC funds.
- 5) Enter notes into the purpose field of Peoplesoft indicating that all PSC charges must be coded to subclass 12499. This note will be printed on all Budget/Expense reports for the PI as a monthly reminder.

### PI Responsibilities

- 1) Be aware that budgeted Participant Support Costs cannot be used in other categories without prior written approval of sponsor.
- 2) Use subclass 12499 for all Participant Support Cost charges.
- 3) Carefully monitor monthly statements for appropriateness throughout the life of the grant.
- 4) Work with GCA as the project nears closeout.
- 5) Be aware that any unexpended Participant Support Costs must be returned to NSF.
- 6) Obtain written sponsor approval for any rebudgeting into or out of the Participant Support Cost budget.
- 7) *Any travel covered under participant support must adhere to BYU travel policy.*

**\*\*Beginning January 2015 all awards with Participant Support Cost Budget will have a separate Project setup to track the PSC costs. This will provide a better method for separation of budget and costs for this category that cannot be mixed with other budget categories.**

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