

## Participant Support Costs Policy

---

Revised: December 2019

### BACKGROUND

Participant Support Costs (PSC) are defined in Uniform Guidance 200.75:

*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.*

Participant support is provided by a number of federal agencies and other sponsors. The National Science Foundation (NSF) has particular terms and conditions governing the budgeting, expending and reporting these funds. Therefore, the following policy is based upon NSF requirements. Applicability of this policy's procedures to other sponsors should be determined by that sponsors' terms and conditions.

Participant support costs typically have no expectation or requirement that the participants provide any deliverables or services that are for the benefit of the sponsored award or the institution. PSCs are typically associated with some form of educational outreach or training component of the sponsored award. There are some instances (typically NSF awards) where PSCs fund undergraduate and graduate students, and the student's research learning experience involves participating in the research of another extramurally funded CSUDH research project.

Compensation (e.g., cash, store gift cards, etc.) paid to human research subjects in exchange for their participation is defined as "participant compensation." Participant compensation differs from "participant support costs," and should be paid from another cost category.

Participant support costs are often included as a budget item on Federal awards that are associated with an educational or outreach component of the award.

- Short-term PSC funding awarded by various Federal agencies often include training opportunities for individuals who attend a workshop, conference, or seminar that is funded by a sponsored award.
- Longer-term PSC funding awarded by NSF grants include Research Experiences for Teachers (RET) program, Research Experience for Undergraduates (REU), Graduate Research Fellowship Program (GRFP), and Postdoctoral Fellowships.

### ALLOWABLE AND UNALLOWABLE PARTICIPANT SUPPORT COSTS EXPENSE

#### Allowable PSC Expenses

Stipend: a set amount of money to be paid, for educational purposes, directly to a participant. Stipends can be paid to non-employees. The stipend cannot be paid as salary/wages to the participant.

Travel: transportation, lodging, per diem, registration fees, etc. for participants while in travel status. The sole purpose of the trip must be to participate in the project activity. These costs must comply with the CSUDH Foundation Travel Policy.

Subsistence allowance: a participant's housing and meal costs necessary for the individual to participate in the project, provided these costs are reasonable and limited to the days of attendance.

Other expenses: other costs not identified in the above three categories; expenses might include participant tuition, health insurance, materials and supplies for participant's use, and other expenses or fees specifically incurred for participants of the project.

### **Unallowable PSC Expenses**

- Stipend payments to a CSUDH/Foundation employee
- Salaries or wages (and associated taxes and benefits) of CSUDH/Foundation personnel who are paid directly by the sponsored project
- Travel costs incurred by CSUDH/Foundation personnel
- Consultants, lecturers or guest speakers who help carry out the execution of the conference, event, etc.
- Travel costs incurred by consultants, lecturers, or guest speakers
- Conference or event support costs (e.g., facility rental, media equipment; meals, snacks and refreshments, etc.)
- Honorarium awards
- Compensation or incentive payments to human research subjects

### **MANAGING PARTICIPANT SUPPORT COSTS**

Federal agencies vary in their requirements for the 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 that 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 object code 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 object code.