

# Participant Support Costs Guidance

Below are some guidelines regarding participant support costs as well as requirements for how to account for these costs in the Oracle Grants Administration system. Any questions regarding these guidelines can be directed to your assigned SPA representative.

<p><b>What are Participant Support Costs?</b></p>	<p>Participant support costs (PSC) are defined in the Uniform Guidance (2 CFR 200) 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 conferences, or training projects.”</p> <p><b><i>Although PSC can be awarded from any federal agency, this budget category is most often seen on awards funded by the National Science Foundation (NSF). As such, this guidance focuses on the requirements set forth by NSF. Additional information regarding NSF requirements for PSC can be found at</i></b></p> <p><b><i><a href="http://www.nsf.gov/pubs/policydocs/pappguide/nsf11001/aaq_6.jsp">http://www.nsf.gov/pubs/policydocs/pappguide/nsf11001/aaq_6.jsp</a></i></b></p>
<p><b>Do Participant Support Costs incur F&amp;A?</b></p>	<p>Generally, the NSF exempts PSC from incurring F&amp;A. However, per the NSF Award and Administration Guide, “...an allowance for indirect costs associated with participant support costs may be established or negotiated in advance when circumstances indicate that the grantee could be expected to incur significant expenses in administering participant payments (other than salary or other direct expenses being reimbursed under the award).</p> <p>An example of awarded PSC that incur F&amp;A is the Research Experiences for Undergraduates (REU) supplement, which is often awarded with 25% F&amp;A on the stipend allowance.</p>
<p><b>Re-Budgeting Restrictions</b></p>	<p>Per the NSF Award and Administration Guide, “...Funds provided for participant support may not be used by grantees for other categories of expense without the specific prior written approval of the cognizant NSF Program Officer. Therefore, awardee organizations must account for participant support costs separately.”</p>
<p><b>How does Carnegie Mellon account for Participant Support Costs?</b></p>	<p>Participant support costs are required to be segregated from other costs associated with a particular award. The following three ways of accomplishing this are used by Carnegie Mellon. Each method is appropriate and chosen based on the circumstances of the particular award.</p> <ul style="list-style-type: none"> <li>• <i>Preferred method:</i> Carnegie Mellon has unique expenditure types (PSC Stipend, PSC Subsistence, PSC Travel, and PSC Other) established that can be used when charging PSC to a sponsored award. These expenditure types are set up to systematically be excluded from F&amp;A burdening.</li> <li>• If circumstances do not allow for the PSC expenditure types to be utilized, a separate Oracle award number can be established for PSC only. The award must be linked to the same Oracle project number as the main award and will be set up to burden the</li> </ul>

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	<p>appropriate F&amp;A as determined by the award agreement. All REU supplements are set up in separate Oracle awards to allow for appropriate burdening of F&amp;A.</p> <ul style="list-style-type: none"><li>• When circumstances do not allow for the preferred method listed above and if it is not desirable to have a companion award established as described in bullet #2, a unique task should be established for an award to be used for PSC only. Note that segregating the costs at the task level may require manual F&amp;A adjustments to remove any burdening that may occur on these costs. Additionally, as part of the award closeout process the department will be asked to confirm that each transaction posted to the PSC task was budgeted and awarded as PSC.</li></ul> <p>Back-up documentation for all participant support costs must be maintained by the department. This could include a list of program participants and evidence of attendance of participants, such as a daily log or similar documentation.</p>
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