



Office of Research and Sponsored Programs | West Chester University | SECC 347  
West Chester, PA 19383 | 610-436-3557 | [www.wcupa.edu](http://www.wcupa.edu)

## **Participant Support Costs Guidance**

- Issued: October 2024
- Responsible Offices: Office of Research and Sponsored Programs (ORSP); Finance and Business Services (FBS)

### **Overview**

Participant Support Costs as defined by [45 CFR 75.2](#) and [2 CFR 200.456](#), are 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 (note that participant support costs do not apply to NIH training grants).

Participant support costs (PSC) are a restricted budget category frequently proposed on National Science Foundation (NSF) awards. Participant support costs defined under this guidance should not be confused with costs associated with participants in a clinical trial or research project, such as [incentive or human subject payments](#). Similarly, this guidance does not apply to participants in courses or conferences that are expected to produce a deliverable or provide a benefit to the research outlined in the project scope of work

### **Applicability**

This guidance applies to federal funding and individuals that are in the role of receiving instruction or training from a federal award.

### **Roles and Responsibilities**



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### **Principal Investigator (PI)**

The Principal Investigator is responsible for working with ORSP and FBS to communicate the needs of the project and budget. The PI is ultimately responsible for the charges on the federal award. The PI assumes the primary responsibility for posting relevant Participant Support Costs and retaining related documentation/records in accordance with the terms of the award and West Chester University policies.

### **Office of Research and Sponsored Programs/Finance and Business Services**

The submitting offices are responsible for ensuring participant support costs are appropriately budgeted and if awarded (via initial request or revision), setting indicators in the SAP system. ORSP and FBS should serve as a resource to WCU university employees and submit prior approvals to the sponsor if necessary.

### **Defining and Charging Participant Support Costs**

To correctly propose participant support costs in a federal funding application, it is important to review the program announcement carefully and consider the following information.

### **Who is a participant?**

A participant is defined as a person who is the recipient, not the provider, of 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 to the University, and they are not



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subject to West Chester University's human resources policies (e.g., they cannot be terminated for failure to perform).

Participants may include students, scholars, and scientists from other institutions, representatives of private sector companies, teachers, and state or local government agency personnel. A person classified as an intern would be paid as an employee and not as a participant, because the intern, while receiving certain training, is also providing services.

Who is **not** a participant?

- Employees of the University
- An employee of the sponsor
- Advisory Board members
- Interns who have paid appointments
- Anyone who has a deliverable or is primarily providing a service to the project.

**What types of sponsored projects may include participant support costs?**

Participant support costs are typically incurred for projects that include an education or outreach component. Participant support costs are allowable with prior sponsor approval, per the Uniform Guidance. These types of costs are most commonly included in National Science Foundation (NSF) grants, such as the following programs:

- Research Experiences for Undergraduates (REU)
- Research Experiences for Teachers (RET)
- NSF Scholarships in Science, Technology, Engineering, and Mathematics (S-STEM)
- Research Training Groups (RTG) in Mathematical Sciences
- Louis Stokes Alliances for Minority Participation (LSAMP)



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**Note: Other federal and non-federal sponsors *may* allow participant support costs under *some* circumstances. Refer to the funding announcement for specific instructions.**

### **What costs may be included as participant support costs?**

Participant support costs include expenditures for items such as the following:

- **Stipend** : A stipend is a set amount of money to be paid directly to the participant in connection with a short-term training activity. Note that short-term means the appointment period approved by the sponsor. *Individuals receiving stipends under participant support costs must be paid as a stipendee and not an employee.* The payment will be made through accounts payable and not payroll.
- **Travel** : Travel includes the costs of transportation and associated costs and must follow sponsor guidelines (e.g., US flag carrier, coach class, most direct route) as well as WCU's travel policies and guidelines. The sole purpose of the trip must be to participate in the conference or training activity. If a training activity involves field trips, the cost of transportation for participants may be allowable.
- **Subsistence Allowance**: The cost of a participant's housing and per diem expenses necessary for the individual to participate in the conference or training activity are generally allowed, provided these expenses are reasonable and limited to the days of attendance. This includes registration fees. Although they may participate in meals and snacks provided at the meeting or conference, participants who live in the local area are not entitled to subsistence payments. Please note that catering is not a permissible expense (see below for additional non-permissible expenses).
- **Fees**: The fees paid by or on behalf of a participant in connection with meetings, conferences, symposia, or training projects are generally allowable costs. Additionally, these fees may include laboratory fees, and passport or visa fees for foreign participants.



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- **Other:** Certain costs in support of the participant's involvement may be allowable, including training materials, printing costs for presentation materials to be distributed at a conference, laboratory supplies and services that can be tied to specific participants. Please note that supplies for participants are allowable, whereas general conference supplies must be charged to a non-PSC account. Check the funding announcement for guidance.

What costs **cannot** be included as participant support costs?

- Incentives/prizes, memorabilia, or gifts, unless the cost is specific to the project, sufficiently justified at the proposal stage, and approved by the sponsor. For questions on the approved budget, please reach out to your pre-award administrator.
- An incentive payment to encourage an individual to participate as a human subject in a research study is not a participant support cost and should be budgeted as an "other direct cost" bearing full overhead.
- Honoraria or fees paid to a guest speaker or lecturer
- Conference/workshop support costs such as facility rental, building services, video recording, audio transcription, program printing, catering, supplies, or media equipment rental
- Subaward to a provider for multiple training events (i.e., an ongoing contract with specific terms and conditions)
- Agreements with employers (e.g., public school system) to reimburse the employer for the costs related to sending its employee to a conference or workshop. It is recommended that the PI inform participants prior to the initiation of the project about any costs associated with their participation in the project that are not covered.
- Expenses for collaborators to meet at a single destination and discuss a research project's progress and direction. Such expenses should be budgeted under travel or other expenses as allowed by the sponsor
- Costs for collaborators to attend project meetings, conferences, or seminars



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## Expense Allowability

For a direct cost to be charged to a sponsored award, the cost must comply with terms and conditions of the award, federal regulations, and West Chester University Policy.

For participant support costs to be allowable:

1. The costs must be programmatically justified;
2. The costs must be explicitly included in the budget and the budget is approved or prior written approval is received from the Federal awarding agency; and
3. The expense does not take indirect costs.

For costs to be classified as participant support costs, they must support the participant's engagement in the activity. The project may incur costs that are allowable on the award, but do not qualify as participant support costs; these costs should be budgeted and expensed on accounts bearing full overhead.

The "other" category under participant support costs must be specific and justified to be allowable. For NSF, costs included under this subcategory may be related to community building activities, lab supplies and services.

It is not appropriate for a person to be a participant on the project and perform work on the same project at the same time. Participants do not perform work or services. An individual cannot be classified as a participant and an employee in the same budget period. If the project spans years, it is possible that the participant's role may evolve as the scope of work shifts in



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the later years of the project. If this happens, the change must be documented and justified.

## **Rebudgeting**

When is Prior Approval required?

Participant support costs must be budgeted in the proposal and approved by the sponsor. Approval is noted in the Notification of Award (NOA).

Specifically, NSF will identify a dollar amount in the NOA under the Participant Support Cost budget category. [2 CFR 200.308\(f\)\(5\)](#), prior approval is required to transfer funds budgeted for participant support costs to another expense category. If rebudgeting of PSC is needed, prior approval is required depending on the action that needs to be taken. Please reference the [FDP Prior Approval Matrix](#) and the terms of the award for guidance on sponsor-specific prior approval requirements. As general best practice for PSC:

### **Prior approval is typically required if:**

1. Participant Support Costs will be charged and were not already budgeted and approved for the award
2. Funds will be moving out of any PSC budget category and into a non-PSC budget category (For example: PSC travel costs into non-PSC Lab Supplies)
3. Any other situation as specified by the sponsor

### **Prior approval is not typically required if:**

1. The rebudget is solely amongst PSC cost categories (stipends, subsistence allowances, travel and other), as long as the scope of work



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remains the same and the PSC category was approved prior to the rebudget (at proposal or award stage).

2. Funds are moving out of a non-PSC budget category and into a PSC budget category (so that more may be expended on PSC-related costs), as long as the scope of work remains the same and the PSC category existed prior to the rebudget (at proposal or award stage).
3. Any other situation as specified by the sponsor

As always, check with ORSP and the award and sponsor terms to confirm whether prior approval is needed.

### **Recommended Documentation**

Documentation must be retained when managing participant support costs and may vary based on scope of work or revisions to the award (prior approval or rebudget requests).

At a minimum, programmatic documentation should include:

- Sign-in sheets for participant attendance at workshops
- Documentation on supplies that are ordered or distributed to participants and how they support the participant in the project activity
- List of participants the materials are for
- Support for allocating costs as “other” or “fees”.
- Programmatic documentation should be retained by the PI.

### **Importance of Documentation**

Please note that some sponsors, such as NSF, will explicitly list PSC in the notice of award budget. Other sponsors may not be as explicit. Therefore, it is crucial to maintain all communication and other documentation that would support the inclusion of PSC on the award. Procuring these documents and





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providing context in cases of audit or review is largely the responsibility of the PI.