



# University of Pittsburgh

## FINANCIAL GUIDELINE

## Participant Support Costs

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### I. Guideline Background

As defined by Uniform Guidance, Participant Support Costs (PSC) are direct costs for items such as stipend 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" ([2 CFR 200.1](#)).

PSCs are intended to support students and other trainees and may not be paid to individuals providing administrative or logistical support, individuals attending conferences as invited speakers or research subjects participating in a study. PSCs are generally excluded from MTDC and are required to be accounted for separately. Further, Uniform Guidance requires grantees request prior approval from the Federal awarding agency before transferring funds budgeted for participant support costs to other categories of expense and therefore unused PSC funds are generally returned to the sponsor and not spent on other cost categories ([2 CFR 200.308\(c\)\(5\)](#)). PSCs are commonly associated with National Science Foundation (NSF). Refer to [NSF's Grants Proposal Guide, Chapter II, section C.2.g.\(v\)](#) for NSF specific guidance.

National Institutes of Health (NIH) Grants Policy Statement (GPS) states participant support costs are "only allowable when identified in specific FOAs [Funding Opportunity Announcement]". Other sponsors may vary slightly in their definitions and restrictions for participant support costs.

Participant support costs defined under this guidance **does not** address human subject or incentive payments for participants of a clinical trial or research project.

Participant support costs must be specified, itemized, and justified in the budget justification section of the proposal and include the number of participants.

### II. Scope

This guideline establishes the University's roles and responsibilities and accounting requirements for federally funded Participant Support Costs.



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### Principal Investigator (PI) and Pre- and Post-Award Administrator

- Proposal development and management of awards in compliance with Uniform Guidance and other sponsor requirements regarding PSC.
- Primary responsibility for proper distribution of costs to the assigned project number and record retention in compliance with the terms and conditions of the award and University policy and procedure.

### Office of Sponsored Programs (OSP)

- Facilitate the timely submission of proposals ensuring PSC is properly budgeted and submission of any necessary prior approval requests.

### Sponsored Projects Accounting (SPA)

- Award activation in the University's financial environment, providing a discrete project sub-account to track PSC and ensuring the correct application of budget amounts and indirect cost rates.

## III. Guideline

The University must comply with the terms and conditions outlined in each sponsored agreement. Post-award Administration and Sponsored Projects Accounting will perform due diligence to ensure the award is appropriately costed and the cumulative expenses are reasonable and allocable.

Participant support funding is typically restricted to purpose and ineligible for F&A cost recovery thus requiring separate accounting from the balance of the award. If participant support is approved by the sponsor and indicated in the award documents, SPA will create a 0% burdened sub-account at activation and the funding will be allocated to the subcode(s) identified for allowable Participant Support on the activation record. Expenditures may be incurred in any of the allowable account codes not to exceed the overall budget for Participant Support on the Notice of Award NOA.

Unexpended balances on a participant support sub-account may not be used to offset a deficit or overdraft on the balance of the non-participant support award budget(s). If the award agreement restricts the funds for purpose, they may not be used to offset a deficit on the overall



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award/budget without prior approval from the sponsor. If you are uncertain, please contact SPA.

Participants cannot be a University of Pittsburgh or sponsor employee, individuals with paid appointments or individuals providing a service to the project. Participant support costs are typically incurred for projects that include an education or outreach component. Participant support costs are allowable with prior sponsor approval, according to Uniform Guidance. These types of costs are most commonly included in National Science Foundation (NSF) grants within the following programs:

- Research Experiences for Undergraduates (REU)
- Research Experiences for Teachers (RET)
- National Research Traineeship (NRT)

Participant support costs allowable expenditure types:

- **Stipends** – Funds paid directly to the participant in connection with a short-term training activity for the appointment period approved by the sponsor. Individuals receiving stipends under participant support costs must be paid as a stipendiary and not an employee. Conditions for receiving a stipend should be in writing and program completion attested to by the PI.
- **Travel** - The cost of transportation and related costs following sponsor guidelines (e.g., US flag carrier, coach class, most direct route) as well as the [University's T&B policy](#).
- **Subsistence Allowances** - 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. Catering is not an allowable expense.
- **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 registration conference, laboratory fees, and passport or visa fees for foreign participants.



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- **Other** - Certain other costs in support of the participant's involvement may be allowable, including training materials and lab supplies provide they are specified in the proposal approved by the sponsor. Check the funding announcement for guidance.

Participant support costs unallowable expenditure types:

- 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 award administrator.
- Human subject research study incentives or participation payment.
- 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

## IV. Definitions

Participant – a non-employee who is the recipient, not the provider, of a service or training associated with a workshop, conference, seminar, symposium, or other short-term instructional or information sharing activity.



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Pre- and Post-award Administration – the individuals designated by the department, including the Principal Investigator, who are responsible for the proposal development and submission, financial accounting, budgeting, and administration of the department's sponsored awards.

Direct Cost – those costs that can be identified specifically with a particular sponsored project, an instructional activity, or any other institutional activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy.

Sponsored Project – or grant is any externally funded research, scholarly or public service activity that has a defined scope of work or set of objectives which provides a basis for sponsor requirements or expectations.

Indirect or Facilities and Administrative (F&A) Costs – those costs that are incurred for common or joint objectives and therefore cannot be identified readily and specifically with a particular sponsored project, an instructional activity or any other institutional activity.

Principal Investigator – the individual designated by the sponsoring agency who is responsible and accountable for the proper conduct and direction of the project or activity. At the discretion of the Dean, a principal investigator for sponsored programs is typically a tenured or tenured stream faculty but can also include other members of the academic community such as research associates or non-tenure stream research/clinical faculty.