

PARTICIPANT SUPPORT COSTS GUIDELINE AND PROCEDURE

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

In general, participants are the recipients of service or training provided at a workshop, conference, seminar, symposia, or other short-term instructional or information sharing activity. The participants are not required to provide any deliverable to the College or third party, nor would they be disciplined or terminated for their failure to perform.

Participants may include students, private sector representatives, agency personnel, teachers, and others who attend and participate in the conference, workshop, or training activity. Unless specifically provided for in the award document, Northcentral Technical College faculty and staff are not eligible for participant support.

Pertinent Regulations

NSF General Proposal Guide, Eff. 01/2016, Chapter V

Participant support costs are defined by the National Science Foundation 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 NSF-sponsored conferences or training projects. Any additional categories of participant support costs other than those described in 2 CFR § 200.75 (such as incentives, gifts, souvenirs, t-shirts and memorabilia), must be justified in the budget justification, and such costs will be closely scrutinized by NSF. (See also GPG Chapter II.D.9) For some educational projects conducted at local school districts, however, the participants being trained are employees. In such cases, the costs must be classified as participant support if payment is made through a stipend or training allowance method. The school district must have an accounting mechanism in place (i.e. sub-account code) to differentiate between regular salary and stipend payments."

NSF Award & Administration Guide, Eff. 1/2016, Chapter V.3.b.

National Science Foundation requires written prior approval from the NSF Grants and Agreements Officer for: "3. Additional categories of participant support costs other than those described in 2 CFR § 200.75 (such as incentives, gifts, souvenirs, t-shirts and/or memorabilia)" and "written prior approval from the cognizant NSF Program Officer is required for reallocation of funds provided for participant support costs."

NSF Grant General Conditions, Eff. July 1, 2016, Article Subj. 7.b.

"b. 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. Such requests must be submitted electronically via use of NSF's electronic systems."

Participant support allowances may not be paid to trainees who are receiving compensation, either directly or indirectly, from other Federal government sources while participating in the project. A non-NSF Federal employee may receive participant support allowances from grant funds provided there is no duplication of funding of items and provided no single item of participant cost is divided between his/her parent agency and NSF grant funds.”

NSF further specifies that local attendees may participate in conference meals and coffee breaks, however, grant funds may not be used to pay per diem or similar expenses for these participants.

In addition to these general provisions, NSF solicitations provide detailed guidelines, requirements, and restrictions for participant costs in a specific program and should be consulted to ensure the project is managed in accordance with that program’s standards.

Purpose

The purpose of this guideline is to comply with sponsor regulations and to ensure that funds provided for participant costs are accounted for according to sponsor’s requirements and expended for appropriate and intended objectives.

Procedures

Budgeting for Participant Costs

Participant support costs that are proposed in a budget require a detailed justification that describes the purpose for the costs and the way in which they directly benefit the proposed project’s scope of work.

Identifying and Accounting for Participant Costs

When an award provides funding for participant support, the College Advancement-Grants Office (CAGO) and College Advancement Accountant (CAA) may establish a separately budgeted project number and fund in the College’s PeopleSoft Finance System, based on the sponsors’ terms and conditions. All Federal Awards use Fund 255, however, any participant costs are recorded under Fund 700 to keep the participant costs separated. The same project number is used for both funds. All NSF awards must follow this process.

Monitoring the Project

As the award routes through College of Advancement-Grants Office, the College Advancement Accountant enters the project into the Participant Cost section of the Grants “Projects” database. The database establishes a quarterly review schedule. At each scheduled date, the College Advancement Accountant reviews the project statements, transactions, and source documents if necessary, to ensure that the funds are being expended according to federal regulations and the terms of the agreement. If questions or concerns arise, College Advancement Accountant will contact the Key Contact within the Principal Investigator’s department for further evaluation and/or corrective action.

When the project is complete or all funds have been expended, the College Advancement Accountant proceeds to close the project.