

## **Guidelines for NSF Grants with Participant Support Costs**

The National Science Foundation (NSF) Award and Administration Guide (AAG) Chapter V.B.8.a. addresses NSF's policy regarding participant support costs. Specifically, section (ii) states:

*“(ii) 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.”*

In order to ensure compliance with this policy, Sponsored Program Services (SPS) will utilize the following guidelines in cases where a grant contains budget for participant support costs.

1. A separate sponsored program will be created to hold the budget and expenses for participant support.
2. Budget received as participant support from NSF will be budgeted within the sponsored class titled Participant Support (78432).
3. Expenses should be charged to participant support GL accounts to ensure the funds are fully expensed as required. However, the department has the flexibility of using other GL accounts if necessary. If expenses are charged to a sponsored class other than Participant Support, written certification from the Principal Investigator will be required at project close-out of the allowability of these charges.
4. As necessary, SPS will meet with the applicable department business office when a new grant or internal order is established with participant support costs budgeted.
5. SPS will meet annually with the department business offices to review grants established with participant support costs budgeted.