

Guidelines for Awards with Participant Support Costs

In order to ensure consistency across all sponsors, Sponsored Program Services (SPS) will utilize the following guidelines in cases where a grant contains budget for participant support costs.

NSF defines participant support 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 meetings, conferences, symposia or training projects.

Please note that NSF's definition is not all-inclusive, and any sponsor-specific and/or award-specific participant support guidelines will be communicated to the business office at the time of award.

- A separate sponsored program will be created to hold the budget and expenses for participant support. The sponsored program should be titled "Participant Support".
- Sponsored Programs set up for participant support funds should be flagged in SAP GMPROGRAM on the Additional Data Tab.
- Budget received as participant support will be budgeted within the sponsored class titled Participant Support (78432).
- 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.
- 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, the business office will be required at project close-out to verify the allowability of these charges. Below are the participant support GLs:

<u>Commitment Item</u>	<u>Description</u>
531030	Participant Support Costs
535050	In-State Participant Travel
535060	Out Of State Participant Travel
535070	International Participant Travel

- Common examples of participant support costs include: registration fees, travel allowances, stipends, or subsistence allowances
- If a subcontract is issued to a subawardee where participant support has been budgeted, SPS must monitor subawardee invoices to ensure that the participant support is being accounted for separately, and that these costs are allowable and allocable.
- Sponsor-specific and/or award-specific guidelines should be utilized to determine if F&A is allowable on the participant support funds. If there is no sponsor-specific or award-specific guidance, then the appropriate F&A rate for the award should be charged.
- Any applicable participants must be notified that they must maintain their own insurance as a participant, as none will be provided by Purdue.