

# Title: Participant Support Costs

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## 1. Background Information

Participant support is provided by a number of federal agencies and other sponsors, however, the National Science Foundation has the most restrictive policies governing the budgeting, expending, and reporting of these funds. Therefore, the following policy is based upon NSF requirements.

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 university or third party, nor would they be disciplined or terminated for their failure to perform.

*Participants* may include students, national scholars and scientists, 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, University of Colorado faculty and staff are *not* eligible for participant support.

*Participant support costs* are defined by the National Science Foundation (NSF) 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.”

## 2. Pertinent Regulations

### **NSF Grant Policy Manual 05-131 July 2005, Section 618.1**

“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.”

“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.

### 3. Purpose

The purpose of this policy is to comply with federal regulations, ensuring that funds provided for participant costs are separately accounted for, and expended for appropriate and intended objectives.

### 4. Procedures

#### 4.1 Budgeting for Participant Costs

Whenever Participant Support Costs are proposed in a budget, a detailed justification will be required that describes the purpose for the costs and the way in which they will directly benefit the proposed project’s scope of work.

Upon receipt of an award that includes Participant Support Costs, the Principal Investigator will be notified of the specific restrictions governing the expenditure of these funds.

#### 4.2 Identifying and Accounting for Participant Costs

When an award provides funding for participant support, OCG and SPA will establish a separately budgeted project number and speedtype in both the Sponsored Projects Information System (SPINS) and the University’s financial system (Peoplesoft). The project “description” attribute will be entered into SPINS as “Participant Costs for 15XXXXXX ...” in order to more easily identify and isolate these projects.

Special Peoplesoft account codes can further differentiate expenses:

552614 – PARTICIPANT COSTS

552615 – PARTICIPANT FEES

552616 – PARTICIPANT SUBST/STIPND ALLOW

552647 – PARTICIPANT ROOM AND BOARD

702003 – NONEMP PARTICIPANT TRAV IN-STATE

702102 -- NON-EMP PARTICIPANT TRAV OUT ST

702202 – NONEMP PARTICIPANT TRVL INTERNATL

702300 – NON-EMPLOYEE PARTICIPANT TRAVEL

### 4.3 Monitoring the Project

As the award routes through the Internal Compliance area, a file will be created by the Compliance Accountant to include all pertinent information regarding the type and amount of participant support provided for in the award agreement. The project will then be entered into the Participant Cost section of the SPA “Projects” database. The database establishes a quarterly review schedule. At each scheduled date, the Compliance Accountant will review 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, the Compliance Accountant will notify the appropriate Grant Accountant for further evaluation and/or corrective action.

When the project is complete, or all funds have been expended appropriately, the Compliance Accountant will notify the Grant Accountant, and merge the Participant Costs file, including a financial summary, with the official Project file. The Grant Accountant will then proceed to close the project.