

## **PARTICIPANT SUPPORT COSTS – POLICIES AND PROCEDURES**

### **Definition**

Costs paid to (or on behalf of) participants of a workshop, conference, seminar, symposium, or other information sharing activity. These costs include stipends or subsistence allowances, travel allowances, and registration fees paid to the participants or trainees. The participants are not required to provide any service to the university.

Participant support costs are commonly awarded on National Science Foundation (NSF) and Department of Education (DED) grants and are subject to sponsor restrictions (see below).

These funds cannot be used to pay for costs of the project staff to travel to a conference, costs of bringing collaborators together for a meeting, etc. or for the Principal Investigator (PI) to attend a seminar, workshop or training event.

### **Who is a Participant?**

A participant is a non-University of North Alabama (UNA) employee who is a recipient of a service or training session associated with a workshop, conference, seminar, symposium or other information sharing activity. These participants are not required to deliver anything to UNA in return for these support costs.

### **Budgeting and Accounting for Participant Support Costs**

The budget narrative should provide a detailed justification that describes the purpose for the costs along with the benefit to the scope of the project.

Participant support costs will be established in a separate fund in order to meet any requirements to account for these costs separately, restrict budget changes, and avoid charging F&A costs.

### **Restrictions**

Participant support costs are often subject to special sponsor regulations. For example, NSF and the Department of Education:

- Do not allow rebudgeting from the participant support cost category into other categories without prior approval.

- Do not allow the university to apply Facilities & Administrative (F&A) cost to participant support costs.
- Require the university to return any unexpended participant support costs to them.
- Are associated with special programs such as Research Experience for Undergraduates (REU) and Research Experience for Teachers (RET) on National Science Foundation grants. Additional sponsor regulations:
  - Do not allow participant support costs budgeted on REU and RET sub accounts to be spent in other categories.
  - Cannot offset a deficit in the parent account.
  - Allow an administrative allowance of 25% of the participant stipend support only.