Symposium for Research Administrators
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NSF Participant Support Costs
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Agenda
- Overview of NSF Participant Support Costs
- Matching Activity
- Interactive Activity
- Wrap-up/Questions
Objectives and Description

Objectives:
- Develop a basic understanding of NSF participant support costs
- Learn about budgeting and pre- and post-award implications for NSF participant support costs
- Review examples and tools related to NSF participant support costs

Description:
This session will provide a basic understanding of National Science Foundation (NSF) participant support costs. NSF participant support costs will be defined, and allowable expense categories will be reviewed. We will also address how to budget these types of costs at the pre-award stage and discuss the corresponding implications at the post-award stage. We will use examples and tools to bolster attendees’ understanding of NSF participant support costs. There will be interactive activities involved to apply the material.

Audience Survey

- Who works in pre-award?
- Who works in post-award?
- Who works in both?
- Who is brand new to participant support costs?
- Who is a veteran with participant support costs?

Participant support costs definition: 2 CFR §200.75

Participant support costs means 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 conferences, or training projects.
From NSF Proposal & Award Policies & Procedures Guide (emphasis added)

- **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.
- To help defray the costs of participating...funds may be proposed for payment of stipends, per diem or subsistence allowances, based on the type and duration of the activity.
- Funds may be requested for the travel costs of participants.

Any additional categories of participant support costs...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.

Participant support costs must be specified, itemized and justified in the budget justification section of the proposal.

Who are participants?

- NOT employees
- Individuals participating in a training opportunity (e.g., workshop, conference, seminar)
- Students participating in NSF Research Experiences for Undergraduates (REU) program
- Teachers participating in NSF Research Experiences for Teachers (RET) program

Participants do not perform work or service. They are not required to deliver anything, though they are required to complete programmatic activities (for example, attend training).
What can be considered participant support costs?

- Stipend: set amount of money paid to participant
- Subsistence allowance (e.g., housing or per diem)
- Travel
- Other costs in support of participant’s involvement (as approved by sponsor and consistent with cost principles)
  - Fees (e.g., registration fees, laboratory fees)

What costs are NOT participant support costs?

- Salary for employees (faculty, researchers, or staff)
- Travel for employees
- Travel for consultants providing services
- Honoraria paid to a guest speaker or lecturer
- Conference support costs (e.g., facility rental or media equipment rental)
- Service or independent contractor agreements
- Travel to bring collaborators together to discuss project
- Incentive payments to individuals participating as human subjects in research projects

These types of costs should be on the primary project, not the participant support project.

Quick Reference Guide

Example of Budgeting for a Conference or REU

<table>
<thead>
<tr>
<th>Participant Project</th>
<th>Primary Project</th>
</tr>
</thead>
<tbody>
<tr>
<td><em>Stipend</em></td>
<td><em>Salary/Staff Salaries/Fringe</em></td>
</tr>
<tr>
<td><em>Travel-transportation, airfare, lodging</em></td>
<td><em>Room rental (for conferences)</em></td>
</tr>
<tr>
<td><em>Subsistence-per diem (housing/Per Diem)</em></td>
<td><em>Supplies</em></td>
</tr>
<tr>
<td><em>Other (specify) Laboratory Fees/Registration Fees</em></td>
<td><em>AV/Media equipment rental (for conferences)</em></td>
</tr>
<tr>
<td>No F&amp;A</td>
<td><em>Catering &amp; Supplies (for conferences)</em></td>
</tr>
</tbody>
</table>

F&A
Budgeting for participant support costs

**Worksheet for Project Budget**

<table>
<thead>
<tr>
<th>Participant Support Costs [Excludds from MTDe]</th>
</tr>
</thead>
<tbody>
<tr>
<td>Category</td>
</tr>
<tr>
<td>------------------------------------------------</td>
</tr>
<tr>
<td>Travel</td>
</tr>
<tr>
<td>Subsistence</td>
</tr>
<tr>
<td>Registration</td>
</tr>
<tr>
<td>Total</td>
</tr>
</tbody>
</table>

**Budget Justification:**

F. Participant Support: Travel expense reimbursements for 15 participants in years 1 & 3 for participants attending the "Algebraic Theory and Application Weekend" held in the summer of Years 1 & 3. The summer of year 4 workshop will be held at The University of Wisconsin - Madison. 25 participants will be attending the "Summer Workshop on Direct Equations." UW will pay for lodging directly for each event.

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Example: NSF Awarded Budget

<table>
<thead>
<tr>
<th>Category</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Travel</td>
<td>$8,000</td>
</tr>
<tr>
<td>Subsistence</td>
<td>$2,000</td>
</tr>
<tr>
<td>Registration</td>
<td>$500</td>
</tr>
<tr>
<td>Total</td>
<td>$10,500</td>
</tr>
</tbody>
</table>

**Unplanned expense after award is received**

- In this example, for participant support funds, the PI only budgeted for travel and subsistence. The PI realized after the award was received that they will actually need to pay a registration fee on behalf of each participant to attend the workshops.
- What budget category would this expense fall under?
- Do we need prior approval to charge these registration fees on participant support funds?
Implications at the Post-Award Stage

- Award Setup
- Award Management
- Award Closeout

NSF Award Letter Term on Participant Support

- Separate costs
- No rebudgeting out of participant support without prior written approval of the cognizant NSF Program Officer

In WISPER record, request a separate project for participant support costs with 0% F&A rate (when MTDC base is used)

- RSP sets up at least two projects, at least one for primary project (non-PSC) and one dedicated to participant support costs

The participant support costs project has a 0% F&A rate applied

- The primary project for the award will have the full F&A rate applied
Award Management

- Follow approved scope of work and budget
- Initiate transactions
  - Pay stipends using:
    - Payment to Individual Report (PIR) method
    - Correct account codes
      - 5709 (UW System student)
      - 5710 (non-UW System student or non-student)
    - Code all other expenditures (travel, subsistence allowance, & other) appropriately
      - e.g., lodging out-of-state is 2851
- Create prior approval requests as necessary

Prior Approval NOT Required When:

- Reallocation funds **WITHIN** the participant support costs subcategories of:
  - Stipend
  - Travel
  - Subsistence allowance
  - Other (if costs already specified in sponsor-approved budget)
- Reallocation funds **TO** participant support costs category
  - Assuming that participant support costs are already included in the award

Prior Approval Requests Required

- Two most common prior approval requests are:
  - To reallocate participant support funds **OUT** of the participant support costs category and into the award's other budget categories
    - PSC project ➔ primary project
    - In Research.gov as “Reallocation of Funds Provided for Participant Support Costs”
  - To reallocate funding to the participant support costs category of “other” if proposed costs not already specified in sponsor-approved budget
    - In Research.gov as “Additional categories of participant support costs other than those described in 2 CFR § 200.75”
Prior Approval Requests Required (continued)

- Requests are to be submitted in Research.gov
  - Work with RSP Accountant
  - Two questions to address:
    - Why are there remaining funds to be reallocated?
    - How will reallocated funds be used?
    - Direct costs
    - Indirect costs (incurred once PSC reallocated to award’s non-PSC other budget categories)

- Requests are to be approved by the cognizant NSF Program Officer
- NSF will issue notifications as appropriate
  - e.g., approval

Research.gov Prior Approval: Budget Activities

Request to Reallocate PSC in Research.gov
Award Closeout

• Review expenditures on award to ensure on correct project
  • Primary project vs. participant support project

• Substantiate participant support costs
  • Ensure back-up documentation is complete
    • List of program participants
    • Evidence of participant attendance
    • e.g., log of attendees
  • Retain records for the appropriate period

True or False?

• If UW issues a subaward to an institution and they budgeted for participant support costs, they do not have to request to reallocate funds from participant support to the primary project.
  • FALSE
  • The subrecipient should submit a rebudget request to UW-Madison.
True or False?

• Since there is no F&A on participant support funds, if I request to reallocate participant support funds into the primary project, I do not need to include F&A in my figures.
  
  • FALSE
  • When preparing a request to reallocate funds from participant support to the primary project, F&A must be applied to the different budget categories, per the MTDC definition.

Short Answer

• May I include conference speaker fees in the participant support section of the budget?
  
  • No.
  • The participant support costs category is for the support of participants or trainees only. Speakers and trainers are not considered participants and should not be included in this section of the budget. Conference speaker fees should be included as part of the primary project.

True or False?

• We budgeted for the cost of media equipment in participant support costs, so we planned accordingly for those costs up front and therefore they are allowable.
  
  • FALSE
  • NSF guidance states that media equipment is not appropriate for participant support costs. Such costs should be included in the primary project.
Short Answer

• Are costs such as room rental fees, catering, hosted meals, and supplies related to an NSF-sponsored conference considered participant support costs?
  • No.
  • The participant support costs line in the NSF budget should not be for such costs. These costs should be included in the primary project.

True or False?

• A separate project should be set up for participant support costs.
  • TRUE
  • NSF requires that participant support costs must be separately identified.

Short Answer

• Do participant support costs apply for all participants, or do they only apply for non-UW participants?
  • Participants from the UW and other institutions can be considered participants.
True or False?

- Participants are employees of the University.
  - FALSE
  - The Uniform Guidance definition and NSF guidance are clear that employees are not considered participants.

True or False?

- PI/faculty travel can be charged to a participant support costs project.
  - FALSE
  - PI/faculty travel should be charged to the primary project.

True or False?

- We budgeted for Research Assistant salary on participant support costs, and NSF approved it. That means we can charge it, right?
  - FALSE
  - A research assistantship is considered a service appointment, and the salary for such an appointment should be on the primary project.
Short Answer

• Who should I inform when submitting a request to reallocate participant support costs to the primary project?
  • RSP Accountant
  • The RSP accountant will help ensure that the reallocation request contains the necessary information and will submit the request to the National Science Foundation for review.

Short Answer

• As part of a conference grant, a UW-Madison PI invites an expert in the field to talk about her recent discoveries in science. In order to support the expert’s attendance and participation, the grant provides an honorarium of $2,000 to cover her travel expenses. The honorarium should be paid on which project, the primary project or participant support project?
  • Primary Project
  • NSF’s guidance is that speakers are not considered participants and should not be included in the participant support costs section of the budget. Be sure to consider the individual’s primary purpose in attending.

Where to find guidance

• RSP’s website
  • Policies and Procedures: https://www.rsp.wisc.edu/policies/
  • Budget Development Tools: http://www.rsp.wisc.edu/forms/budgettools.cfm
• Uniform Guidance
  • 200.75 Participant Support Costs (definition)
  • 200.456 Participant Support Costs (cost principle)
• NSF PAPPG:
  • https://www.nsf.gov/pubs/policydocs/pappg18_1/pappg_2.jsp#IC2g
  • NSF Agency-Specific Requirements: https://www.nsf.gov/awards/managing/rtc.jsp
• Research Terms and Conditions: https://www.nsf.gov/awards/managing/rtc.jsp
• Handouts
Questions?

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Thank you!