

CU Boulder Accounting & Business Support (ABS) Policy and Procedure

Participant Support Costs

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1. Background Information

Participant support is provided by a number of federal agencies and other sponsors. The National Science Foundation (NSF) has particular terms and conditions governing the budgeting, expending, and reporting of these funds. Therefore, the following policy is based upon NSF requirements. Applicability of this policy's procedures to other sponsors should be determined by that sponsors' terms and conditions.

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 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. For some educational projects conducted at local school districts, however, the participants being trained are employees. In such cases, the costs must be classified as participant support if payment is made through a stipend or training allowance method. The school district must have an accounting mechanism in place (i.e. sub-account code) to differentiate between regular salary and stipend payments.”

2. Pertinent Regulations

NSF Award and Administrative Guide, Eff. 01/14/2013, Chapter V, Section 8a-b states:

“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.

In addition to these general provisions, NSF solicitations provide detailed guidelines, requirements, and restrictions for participant costs in a specific program and should be consulted to ensure the project is managed in accordance with that program’s standards.

3. Purpose

The purpose of this policy is to comply with sponsor regulations and to ensure that funds provided for participant costs are accounted for according to sponsor’s requirements and expended for appropriate and intended objectives.

4. Procedures

4.1. Budgeting for Participant Costs

Participant support costs that are proposed in a budget require a detailed justification that describes the purpose for the costs and the way in which they directly benefit the proposed project’s scope of work.

4.2. Identifying and Accounting for Participant Costs

When an award provides funding for participant support, the Office of Contracts and Grants (OCG) and Sponsored Projects Accounting (SPA) may establish a separately budgeted project number and SpeedType in the University’s PeopleSoft Finance System, based on the sponsors’ terms and conditions. The project Description attribute is entered as “Participant Costs for [insert project number]” in order to more easily identify and isolate these projects. All NSF awards must follow this process.

Special PeopleSoft account codes can further differentiate expenses:

- 495306 – PARTICIPANT COSTS
- 495307 – PARTICIPANT FEES
- 495308 – PARTICIPANT SUBST/STIPEND ALLOWANCE
- 495309 – PARTICIPANT ROOM AND BOARD
- 702000 – NON-EMPLOYEE TRAVEL - IN STATE
- 702100 – NON-EMPLOYEE TRAVEL -OUT OF STATE
- 702200 – NON-EMPLOYEE TRAVEL –INTERNATIONAL

4.3. Monitoring the Project

As the award routes through SPA, the assigned Grant Accountant enters the project into the Participant Cost section of the SPA “Projects” database. The database establishes a quarterly review schedule. At each scheduled date, the Grant Accountant reviews 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 Grant Accountant notifies the Key Contact of the Principal Investigator’s department for further evaluation and/or corrective action.

When the project is complete or all funds have been expended, the Grant Accountant proceeds to close the project.