Policy Number IV-3
Last Reviewed: August 25, 2014
Responsible Department: Grants Development and Special Projects

Purpose

Some federal agencies and other sponsors include a budget category called participant support costs. Specifically, the National Science Foundation (NSF) has the most restrictive policies governing the budgeting, expending, and reporting of these funds; this policy is based on NSF requirements. Virginia Western will account for participant support costs separately. Participant support costs provided by sponsors other than NSF will follow the same requirements as specified in this policy unless an award specifies otherwise. Funds provided for participant support may not be used by grantees for other categories of expense without the specific prior written approval of a cognizant NSF Program Officer.

Policy

The National Science Foundation (NSF) participant support cost budget category is to be used for 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. Participant support allowances may not be paid to individuals receiving compensation from other federal sources while participating in the NSF project. The participant support cost budget category is also excluded from the indirect cost calculation.

Definitions

Participant Support
Participant support refers to the costs of transportation, per diem, stipends, and other related costs for participants or trainees (but not college employees) in connection with NSF-sponsored conferences, meetings, symposia, training activities and workshops.

Types of Participant Support Costs
• Stipends, per diem, or subsistence allowance paid by the conference or training organizer to defray the personal costs of participants while participating in a conference or training activity.
• Travel allowances (if allowable for an award agreement) that cover travel costs of participants, including transportation activities for training activities that involve field trips.
**Procedure**
If participant support costs are proposed in the budget, a detailed justification must describe the purpose for the costs and the way in which the costs will directly benefit the proposed project’s scope of work. If the award includes Participant support costs, the Principle Investigator will be notified of the specific restrictions governing the expenditure of these funds.

To track and manage participant support activity, a separate account number, which is not coded to incur indirect cost, is established by the Finance Office for any awards containing a participant support cost budget allocation.

The Principle Investigator is responsible for reviewing project budget reports, transactions, and source documents to ensure that the participant support funds are being expended according to federal regulations and the terms of the agreement.

Participants are not required to deliver any deliverable or service to Virginia Western in return for participant support costs. Participants are not College employees. Participants may include students, private sector representatives, agency personnel, teachers and others who attend and participate in a formal meeting, conference, or training project. Costs that cannot be specifically identified to a participant are not allowed as a participant support cost.

Participant support costs are restricted and cannot be re-budgeted into other categories without prior approval from the funding agency. Any unexpended participant support costs must be returned to the funding agency. 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. Local participants may participate in conference meals and coffee breaks, however, project funds may not be used to pay per diem or similar expenses for these participants.

**Regulatory Authority**
This policy implements the National Science Foundation’s Participant Support requirements. (NSF Proposal Award Policies and Procedures Guide Effective February 24, 2014 NSF 14-1)

Approved by

Robert H. Sandel, Ed. D.
President

Date
9/10/14