

## **Participant Support Costs**

January 23, 2012

### **Background**

Some sponsors include a budget category called participant support costs. Generally, this category is used for conference or training proposals and not in research proposals for general travel to conferences or to bring collaborators together to meet and discuss the project, unless directed by agency written instructions. Funds provided for participant support may not be used by grantees for other categories of expense without the specific prior written approval of the sponsoring agency.

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

A participant is a non-Mason employee who is a recipient of a service or training session associated with a workshop, conference, seminar, symposium or other information sharing activity funded by a sponsored award. Graduate assistants receive a W-2 from the university and therefore are treated as a Mason employee under this definition. Participants do not perform work or services for the project or program other than for their own benefit. These participants are not required to deliver anything or provide any service to the university in return for these support costs.

### **What are Participant Support Costs?**

Participant support costs are direct costs for items such as participant allowance, supplies, per diem, travel costs and or registration fees paid to or on behalf of participants in connection with meetings, conferences, symposia or training projects.

Participant support cost payments are limited to the following types of expenses:

- Event registration fees
- Transportation to/from the event
- Meals and incidental expenses
- Event support costs for lodging and food expenses paid directly to the event facility, only if the payment is made on behalf of, or reimbursed directly to, the participant

Participant support costs DO NOT include the following types of expenses:

- Event support costs, such as facility rentals, media rentals, charters for transportation, or event food, except as allowed under the conditions described in the section above
- Research subject payments to individuals participating in a research studies (Research subject payments are included in a separate budget line item.)
- Reimbursement for travel or other support costs of PI and other Mason faculty and staff involved in the project
- Reimbursement to the participant's employer to defray costs, including substitute teachers, related to sending the participant to the event

### **Award Set-up Process**

If an award includes funding for participant support costs, OSP will establish separate funds for both the primary and participant support portions of the project in Banner. The participant support portion of the award is set up as a separate fund in order to meet any requirements to account for these costs separately, restrict budget changes and avoid charging F&A (only if participant costs are excluded from F&A per sponsor policy, otherwise, F&A will be assessed). If the award is solely for participant costs, only one fund will be set up.

Example:

Sponsor	Fund Title	Fund	Grant	Start Date	End Date	Funded Amount
National Science Foundation	NSF/CR: Collaborative Research	204823	204823	01-Sep-2010	31-Aug-2012	295,652.00
National Science Foundation	NSF/CR:Participant Support	204824		01-Sep-2010	31-Aug-2012	16,000.00
			<b>Total for 204823</b>			<b>311,652.00</b>

Fund 204823 is used for the primary award activities.

Fund **204824** is used for **Participant Support costs only**.

### Documenting Participant Support

Participant Support Costs are charged to the fund designated for this purpose. The award letter will include a budget and fund number for this portion of the award.

The following ten expenditure categories must be used for processing participant support costs. Examples of expenditures for the account code are listed.

#### Participant Supplies

74784 Participant Supplies Excluded from F&A

74785 Participant Supplies Included in F&A

Manuals, workshop materials (only those directly attributable to individual participants)

#### Participant Services

73641 Participant Services Excluded from F&A

73642 Participant Services Included in F&A

TOEFL exam fee, event registration fees, group (field trip) travel

#### Participant Travel

73865 Participant Travel Excluded from F&A

73864 Participant Travel Included in F&A

Reimbursable domestic airfare, lodging, transportation to and from the event, parking, subsistence allowances

#### Participant Airfare, Foreign

73867 Airfare, Foreign – Participant Excluded F&A

73868 Airfare, Foreign - Part Travel Incl F&A

Airfare for travel to or from a foreign country

#### Participant Allowance

78583 Participant Allowance Excluded from F&A

78584 Participant Allowance Included in F&A

Payment to help defray personal expenses such as meals, incidentals and transportation costs incurred by a participant

### Monitoring the Project

Verify that all charges and credits are posted to the correct fund and account code. Reconcile funds per University Policy 2114 <http://universitypolicy.gmu.edu/2114adm.html>.

### Additional Information

NSF Participant Support Cost Policy- Section 8 [http://www.nsf.gov/pubs/policydocs/papp/aag\\_5.jsp](http://www.nsf.gov/pubs/policydocs/papp/aag_5.jsp) .