Participant Support Costs Review and Process

PURPOSE

Sponsored projects that have educational or outreach components in their SOW may also have participant support costs (PSC) on their projects. While these costs are typically allowable on the award, there are many rules surrounding the use and processing of these types of costs, particularly with the National Science Foundation Awards (NSF). This document provides a definition and guidance for these costs and how they should be treated during the life of the award.

RESPONSIBLE PARTIES

PI/Department Administrator- Determines a need for PSC funds for an award and is ultimately responsible for the charges on the federal award. Determines whether changes to the SOW or a rebudget with PSC dollars may need prior approval.

NU-RES Grant Officer (GO)-Reviews the budget and the justification during the proposal stage, to confirm costs are appropriately budgeted and classified in the proposal package. If prior approval is needed during the life of the award, will serve as the liaison between the sponsor and the PI/institution and provide the necessary documentation to the sponsor.

NU-RES Research Finance Analyst (RFA) – Reviews new awards and sets up the account in the financial system and ensures that restricted funds for PSC is separated on the GL properly. The RFA also reviews each transaction and ensures that costs are categorized and expensed accordingly.

What are Participant Support Costs?

Participant Support Costs are 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. Any additional categories of participant support costs other than those described in 2 CFR § 200.75 (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.

Common examples of Participant Support Costs	NOT considered a Participant Support Cost
Stipend paid directly to participant	Conference Speaker/Trainer Fee
Travel for conference	Room Rental Fee
Registration/Conference Fees	Catering
Subsistence Allowances necessary for the individual to participate in the training	Incentive payments to Participants (G6 – Other Direct Costs on a NSF budget)

For all awards with budgeted PSC, a separate child fund is created in addition to the main award, to track and monitor all PSC expenditures. This child fund does not charge IDC on expenditures and is only used to track PSC costs.

Stipends or subsistence allowances are charged on the fund through either the payroll or Dpay process. Please use this guidance document to help with the determination of which mechanism you should use processing this expense. For all other expenditures it is recommended that you use one of the 2 two codes when budgeting on these child funds:

Account Code	Description
74600	Participant Cost-Stipends
74601	Participant Costs - Other

Is Prior Approval Required?

NSF requires prior approval when moving funds out of PSC. You may rebudget funds into this category without prior NSF approval. PI/Department admins should refer to the applicable grant general terms and conditions referenced in the award notice or discuss proposed changes with the Grant Officer prior to rebudgeting. You can also refer to this matrix to determine when sponsor prior approval is required.

Process if prior approval required

1. If prior approval is required to rebudget, you must reach out to your Grant Officer and provide them with the following documents:
   - Complete a T-form found **here** with PI Signature
   - Detailed statement justifying how the rebudget request is necessary to support the work
   - Explanation of available funds to rebudget
   - A description of the change in scope and a detailed justification
   - Budget with the changes outlined in **excel**
2. The GO will review the documents, and the GMA will assign it a transaction number for the Tracking Log.
3. The GO will review the request and ensure the revision and justification go to the sponsor. Once approved the PI/Department will be notified that it has been approved.
4. The GMA updates the tracking log for the status.
5. The T-form and necessary documents are put together and sent to the Banner_Setups@northeastern.edu inbox.
6. The Research Finance Coordinator (RFC) assigns the transaction to the Research Finance Analyst in the inbox and marks it "unread."
7. The RFA reviews the package and revises the Banner budget according to the recently approved budget. The package is saved in the "completed by RF" folder in Sharepoint as a part of the grant's permanent record.
8. The RFA sends an email to the PI/Department to notify them that the budgets have been revised and attaches any pertinent details to the email.

Process if prior approval is NOT required

If the request has been reviewed by the GO and prior approval has been deemed unnecessary, the request may go directly to your RFA. Only changes that are needed for purchasing purposes (requisition can not be created unless an account code exists), or other system needs will be considered. The RFA may request a budget breakdown from you to ensure the full award with the intended revisions still lines up with the latest budget that was entered.

Budget revisions may be denied if there aren't enough funds available to move or if the funds are restricted for a purpose (ex., Subcontract). If funds are restricted or deemed to require approval, the PI/Department Admin will be redirected to the GO.