Participant Support Costs Self-Assessment Checklist

As a part of the National Science Foundation's (NSF) continued efforts to better facilitate award stewardship, this checklist was created to enable applicants and awardees to assess their participant support management practices, verify areas where those practices meet federal requirements, and identify and remedy any deficiencies identified. Specifically, this checklist was designed to enable awardees to verify that:

▸ A participant support **policy** that states compliant requirements has been prepared, approved by management, and distributed to staff for official use

▸ Participant support costs are **segregated in the accounting system** through the use of separate accounts, sub-accounts, sub-tasks, sub-ledgers, etc.

▸ Funds budgeted for participant support have **not been reallocated to other budget categories** without prior written approval from the NSF Program Officer

▸ Participant support costs have been **excluded from the allocation base of the indirect cost calculations** unless explicitly provided for in the awardee's Negotiated Indirect Cost Rate Agreement (NICRA) or NSF-issued award agreement

▸ Awardees are tracking and documenting **participant attendance** at meetings, conferences, and other events.

For additional guidance, please refer to the Uniform Guidance (e.g., Section 200.1: Definitions, Section 200.308: Revision of Budget and Program Plans, and Section 200.456: Cost Principles) as well as NSF's requirements (e.g., Proposal & Award Policies & Procedures Guide: Chapter II - Proposal Preparation Instructions, Research Terms & Conditions Agency Specific Requirements: Article 13 - Participant Support Costs, Grant General Conditions: Article 7 - Participant Support Costs, and Cooperative Agreement Financial & Administrative Terms and Conditions).

> ## What are Participant Support Costs?
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> Per the 2 CFR 200: Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), participant support costs are defined 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 conferences, or training projects." (Section 200.1 Definitions)

Organizational Participant Support Policies

1. Does your organization have a participant support policy that has been approved by management and distributed to staff for official use?

Organizational Participant Support Policies

2. Does your existing participant support policy contain the definition of participant (i.e., individual whose primary purpose of attending an event is learning and/or receiving training and the individual receives a stipend/per diem/subsistence allowance rather than salary/fringe benefits) and participant support costs (i.e., direct costs for items such as stipends or subsistence allowances, travel allowances, and registration fees paid to or on behalf of participants or trainees in connection with meetings, conferences, symposia, or training projects)?

3. Does your existing participant support policy state that funds budgeted for participant support cannot be used for employee participation in meetings, conferences, symposia, training projects, etc.?

4. Does your existing participant support policy state that these costs must be segregated in the accounting system and provide guidance on which accounting codes (e.g., object/account codes that are clearly defined as only applicable to participant support) must be used to record these costs?

5. Does your existing policy require detailed documentation to support the allowability, reasonableness, and allocability of participant support costs? Typically, this documentation might include the following: evidence of eligibility to participate in the event (e.g., proof of U.S. citizenship or enrollment in a STEM-related accredited degree program), attendance at the event (i.e., participant sign-in sheets), and detailed receipts or expense reports clearly marked with the event and NSF award.

Award Specific Questions

6. Have any budgeted funds been transferred from the participant support cost category to other budget categories?

Award Specific Questions

7. When your organization calculates indirect cost recovery charges, do you exclude participant support costs from the allocation base (i.e., are participant support costs subtracted from the total amount of direct costs)?

8. Have any participant support costs been budgeted for employees?

9. Does your organization offer gifts, gift cards, prizes, t-shirts, or other incentives to participants?

10. (Answer this question only if your answer to 9 above was "Yes") Does your participant support cost policy require that your organization obtain explicit prior approval if costs that differ from the Uniform Guidance definition of participant support costs are necessary post-award?

11. For conference venues, should speakers be charged to participant support?

12. If a student is employed to work on campus (and not on the grant), but wishes to participate in a workshop or conference, can they be charged to participant support?

13. Should incentive payments to research subjects be budgeted under participant support?

14. Can meals provided at NSF supported conferences/workshops be charged to participant support?