

# Participant Support Costs (PSC)

## FAQs

1. Can graduate students or postdocs who work on a NASA funded award be classified as a participant on an NSF conference award?

Yes. Students or postdocs employed by the university in jobs unrelated to and uncompensated by the extramural award supporting such program activity are eligible to be a participant.

2. I am a graduate student working on a research project. I will be attending a conference funded by this project to gain further instruction and training. Can related costs be split between salaries/wages and participant support?

No. Project personnel, including interns or other individuals supported by an extramural project conducting such program activity are not participants for purposes of receiving participant support. However, students employed by the University in jobs unrelated to and uncompensated by the extramural award supporting such program activity are eligible to be a participant.

3. What type of projects generally include participant support costs?

- Attendees (excluding employees supported by the sponsoring award) at a workshop, conference, or symposia funded by a sponsored project
- Short term educational project/training activity including programs such as, but not limited, to:
  - NSF Research Experiences for Undergraduates (REU)
  - NSF Research Experiences for Teachers program (RET)
  - NSF Research Traineeship program (NRT)
  - NIH National Center for Rehabilitative Auditory Research Summer Research Training Program (Note: NIH Kirschstein-NRSA programs are not included.)

4. Can conference gifts (i.e. T-shirts, mugs, keychains) be charged as PSC?

Generally, no. However, if such items are justified and approved by the sponsor such items would qualify.

5. Can payroll be charged as PSC?

No. Payroll costs such as wages and fringe benefits cannot be charged as PSC.

6. Is there a separate object code for PSC?

No. Since extramural sponsors may have varying definitions of PSC a separate account allows for specific costs to be excluded from indirect costs. The Extramural Funds Accountant shall create

the corresponding PSC account based on the awarded budget or as notified by the FA. The account title should begin with "PSUPP".

7. If material or supplies such as laptops are purchased for participant, should they be kept by the institution when the program is over, or can they be retained by the participants?

It depends. If the materials or supplies were specifically budgeted for the participant, described in the project description as part of their participation in the project and the terms and conditions of the award allow, the participant may keep it. If this was not in the budget or project description, you need to re-budget and seek prior approval. These items can also remain at the university if they can be used by other university projects. Terms and conditions of the award should be reviewed for restrictions on property and supplies. Permission may be needed to retain certain items.

8. When is prior approval to re-budget required?

Prior approval is generally required if:

- a. PSC was not included and approved in the current award budget.
- b. Transferring PSC budget to a non-PSC item (i.e. PSC travel to general supplies)
- c. Other situations as specified by the sponsor guidelines and award terms and conditions.

Prior approval is generally not required if:

- a. The re-budget is between allowable PSC cost categories included in the proposal / award budget and the scope of work is not affected.
- b. Re-budget is from a non-PSC budget line item to a PSC budget line item.
- c. Other situations as specified by the sponsor guidelines and award terms and conditions.

9. Can a presenter's or trainer's travel costs be charged as PSC since it supports the conference / training activity?

No. The intent of participant support is to provide financial assistance for individuals to participate or attend training or educational activities such as workshops, conferences, seminars or other short-term instructional or information sharing activities funded by an extramural project that has an education or outreach component.

10. Upon receipt of an award with PSC, should the FA notify the Extramural Funds Accountant to create a separate PSC account?

Yes. The Extramural Funds Accountant shall create a PSC account based on the awarded budget or as notified by the FA. Since extramural sponsors may have varying definitions of the PSC a separate PSC account allows for specific costs to be excluded from MTDC and IDC. The account title should begin with "PSUPP".

11. If I receive a supplement for PSC to an existing award should I follow the same process for establishing a PSC account under an initial award?

Yes. Follow the same procedures for creating a “PSUPP” account.

12. How should PSC included on an NIH R25 grant be handled?

Follow the Funding Opportunity Announcement (FOA) instructions when proposing PSC. The FOA will indicate where these costs should be included in the proposed budget and if they should be excluded from the MTDC calculation.

When an R25 award is received, review the budget in the Notice of Award (NOA). If there is a line item for PSC, create a separate “PSUPP” to avoid charging IDC. If IDC is allowed, a separate “PSUPP” account will not be required.

13. Are the following costs considered PSC?

- a. Stipends / fellowships paid to fellows, trainees or interns as a subsistence allowance to help defray living expenses during the research training experience (i.e. NIH Ruth L. Kirschstein Postdoctoral Individual National Research Service Award)
- b. Payments (i.e. gift cards) for time and effort in participating as research subjects
- c. Honoraria or fees paid to presenters or guest speakers at a conference or training event
- d. Conference/workshop costs such as facility rental, security, insurance, media, publications, supplies
- e. Subawards to put on a conference or training event
- f. Payments made to employers (i.e. Dept. of Education) to reimburse them for costs related to sending their employees to attend a conference or workshop
- g. Cost for collaborators to attend project meetings, conferences or seminars for purposes of discussing or working on the project

No. These types of payments should be budgeted accordingly or as “other direct costs” subject to IDC.

14. Would the following examples be considered PSC?

- a. An NSF project has been awarded an REU supplement. The REU supplement will enable undergraduate students to participate in a summer research project under a UH PI. These students will receive a stipend along with room and board during the summer.
- b. An education workshop for postdocs from various institutions is being held at UH. Financial support to cover travel, meals and lodging will be provided during the workshop.
- c. An NSF award includes a REU component that supports undergraduate student positions for mentorship on various research projects (i.e. media preparation, plant tissue culture, cloning, and mutant analysis) in a UH PI’s lab.
- d. An NSF award includes an RET activity. Teachers will be hosted during the summer to gain research experience, then use that knowledge to develop educational materials and activities. These teachers will receive a summer stipend, necessary supplies for conducting research and reimbursement of travel for attendance at a conference to share the experiences and knowledge with fellow teachers.

Yes. These would qualify as PSC.

15. If food such as refreshments or meals are being provided to all attendees at a training session, how should it be handled?

Food / meals are allowable only in accordance with sponsor's policies and award terms and conditions. Such costs should be clearly identified in a proposal budget. While subsistence (including meals) for participants is generally an allowable PSC, food offered to all attendees at a training event would not necessarily qualify as PSC. Such costs for participants would qualify but costs for non-participants may not. Sponsors should be consulted on how this should be handled.

16. What types of documentation should be retained to support PSC?

In addition to the supporting documentation required for any expenditure, criteria for selecting participants, evidence of participant's qualification and proof of participant's attendance (i.e. sign-in sheets) should be retained.