

# PITTSBURGH TECHNICAL COLLEGE (PTC) PARTICIPANT SUPPORT COST POLICY AND PROCEDURES

## What Are Participant Support Costs?

According to [2 CFR Part 200.75](#), Participant Support Costs means 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.

A participant is a non-employee who is the recipient, not the provider, of a service or training opportunity as part of a workshop, conference, seminar, symposium, or other short-term instructional or information sharing activity funded by a sponsored award. Participants may be, but are not limited to, students, scholars, scientists from other institutions, or teachers. Participants are not paid salaries or wages to provide any deliverable.

## Participant Support Cost Fiscal Management

Participant support costs are budgeted in a separate category in the application budget and are accounted for separately. Participant support costs are excluded from the Modified Total Direct Cost (MTDC) base when calculating F&A costs.<sup>1</sup> Once awarded, the Senior Manager of Accounting sets up a separate project under the award and a separate account code to isolate and track participant support costs. The Senior Manager of Accounting also ensures that F&A costs are not applied against these costs.

## Applicability

This policy applies to approved, sponsored programs and includes principal investigators, co-principal investigators, senior personnel, faculty, and administration who are seeking to obtain external funding for such costs.

Make note that all general travel and associated expenses incurred on other grants, even if relevant to the sponsored program, are classified as travel costs on those programs and are not to be designated as Participant Support Costs.

## Details on Allowability

The program sponsor must approve all Participant Support Costs, which are generally granted for specific projects. Agencies may restrict their use in particular programs. The principal investigator and administrative support staff are to be knowledgeable of sponsor requirements and are responsible for maintaining compliance with all associated regulations.

- Participant support costs must be specified, itemized, and justified in the budget justification section of the proposal. If the budget form does not have a section specifically for participant support costs, they still must be identified as participant support costs in the budget and budget justification.

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- Participant support costs must be excluded from the MTDC base when calculating F&A costs.
- *Participant support costs may include the following. (All must follow the guidelines of both the sponsor and PTC; however, note that the guidelines of the sponsor supersede PTC's guidelines):*
  - Stipends (set amount of money paid by PTC directly to the participant)
  - Travel (including costs of transportation and associated travel-related expenses, and only for participation in the sponsor-funded activity)
  - Subsistence Allowance (can include housing and per diem expenses necessary for the individual to participate in the sponsor-funded project; however, costs must be reasonable and limited specifically to participation in the sponsor-funded activity). PTC will reimburse these, after receipts/documentation are submitted.
    - Where meals or lodgings are furnished without charge or at a nominal cost (e.g., as part of the registration fee), the per diem or subsistence allowance should be correspondingly reduced.
    - Although local participants may participate in conference meals and coffee breaks, funds may not be proposed to pay per diem or similar expenses for local participants in the conference.
  - Other Participant Support may be allowable, such as training materials or laboratory supplies that can be tied to specific participants, or fees paid by or on behalf of a participant in connection with meetings, conferences, symposia, or training projects. These may also include passport or visa fees for foreign participants, if applicable.
- *Participant Support Costs may not include the following:*
  - Costs for PI or project staff (such as Senior/Key Person or Other Personnel), including salary and wages, fringe, or travel
  - Speakers and trainers, who generally are not considered participants (for example, if the primary purpose is to speak or assist with management of a conference). However, if the primary purpose of the individual's attendance is learning and receiving training as a participant, then the costs may be included in participant support.
  - Conference/workshop support costs such as facility rental, catering, supplies, or media equipment rental
  - Cost for collaborators, such as travel
  - Human subject payments for participating in a research project.
  - *Note that costs listed above may be reimbursable by other sponsor budget categories, or by PTC institutionally. If in doubt, please contact PTC's Grants Manager.*
- All Participant Support Costs must meet the regulatory guidelines detailed in the [Uniform Guidance 2 CFR Part 200.75](#). Any modifications outside of these guidelines must be included in the budget justification, and such costs will be examined for adherence to sponsor

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requirements.

- Like other award-related expenses, a department must maintain documentation for all participant support costs. These can include lists of program participants, evidence of attendance of participants (such as activity logs or sign-in sheets), or similar documentation.
- Any unexpended participant support costs not used by the College may be returned to the sponsor.

## Rebudgeting

In almost all cases, rebudgeting of participant support costs requires prior approval from the sponsor. More details can be found in the [Research Terms and Conditions Prior Approval Matrix](#). Participant Support Costs may be reallocated to other expense categories only if prior approval from the program sponsor is received. If a formal Prior Approval must be submitted to the cognizant agency, first coordinate with PTC's Grants Manager before proceeding. The Grants Manager will help to craft and submit the formal Prior Approval request.

It is much easier to transfer funds into the Participant Support Cost category than out of it. Please note that adding a participant support component will need prior approval from the sponsor. Once approved, the Senior Manager of Accounting will create a new account number to specifically account for participant support costs and ensure they are not being included in the calculation of the F&A rate. If a participant support component *already exists and a supplement* for participant support costs is being requested, this will need to be discussed first with the program officer at the cognizant agency before proceeding. Remember that budget revisions require the submission of PTC's Budget Revision Request Form.

## Sources

- OMB Uniform Guidance 2 CFR Parts 200.68, 200.75, 200.308 (c)(5), and 200.456.
- [PAPPG Chapter II \(nsf.gov\)](#)

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<sup>i</sup> See [https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-A/subject-group-ECFR2a6a0087862fd2c/section-200.1#p-200.1\(Modified%20Total%20Direct%20Cost%20\(MTDC\)\)](https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-A/subject-group-ECFR2a6a0087862fd2c/section-200.1#p-200.1(Modified%20Total%20Direct%20Cost%20(MTDC))) for definition of MTDC.