Participant Support

DGA Meeting 3/10/15
Agenda:
- Background
- Participant Support
- Participant Incentives
- Award Management
- Closing
Background

- Participant Support may be awarded by a sponsor in connection with formal meetings, conferences, symposia, or training programs.

- Acceptance of an award with Participant Support requires separately accounting and expending those costs for allowable and intended purposes.

- The National Science Foundation (NSF) has the most strict rules and documentation pertinent to Participant Support; many agencies follow the NSF rules and the University of Oregon defaults to NSF rules in absence of specific Sponsor conflicts.

- Participant Support is an area of increased audit focus.
Participant Support

National Science Foundation

• 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 meetings, conferences, symposia or training projects.
Participant Support

Payments must be…

1. Non-Compensatory: Payments are for the benefit for the individuals and may not be compensation in fact or appearance.
   • Honoraria disallowed as participant support (appears to be compensation).

   • Attend a conference (sign-in sheets), engage in training (enrolled in program), etc.
   • May not be paid during leaves of absence (AHA), in lieu of, or for non-performance.

3. Directly traceable and attributable to specific participants.
   • Stipends, plane tickets, conference registration, and per diems are directly allocated to individual participants.
   • Conference equipment, catering (meals, snacks, drinks, etc.), and other administrative duties are not traceable to individuals.
Participant Support

 Payments May Not Be…

1. Made to UO employees, either in fact or appearance.
   - Individuals providing expertise or critical project deliverables (We’re paying for their travel / experience costs in exchange for a deliverable).
   - Facilitators, collaborators, project or research staff do not qualify as participants

2. Made to individuals receiving other federal funds, either directly or indirectly.
   - Employees (of any university) on grant funds are indirectly paid by federal sources.
   - Individuals may receive participant support funds in lieu of salary.
   - Non-NSF federal employees may act as participants as long as there is no duplication of funding items, and no single item of participant cost is divided between their agency and NSF.
Participant Incentives
(Related to, but not quite, participant support)

National Institute of Health says….  

- Incentive payments to volunteers or patients participating in a grant-supported project or program are allowable. Incentive payments to individuals to motivate them to take advantage of grant-supported health care or other services are allowable if within the scope of an approved project.
Participant Incentives

Compensation to run on a treadmill for an hour

Gift certificates to participate in a survey

Petty cash “gifts” to encourage rural, foreign interviews

Payments must appear reasonable to neutral party
Participant Support

Benefits participant
- Educational Conference
- Training

Non-Employees

Directly Allocable
- Payment directly to individual
- Reimbursement on behalf of specific individuals

No F&A incurred

Participant Incentives

Entices participant
- Encouragement to attend activity

Employees and Non-employees

Direct or Indirectly allocated
- Payments directly to individual
- Group dinners, raffles, etc.

Incurs F&A
AWARD ADMINISTRATION

National Science Foundation:

- Funds provided for participant support may not be used by grantees for other categories of expense without the specific prior written approval of the cognizant NSF Program Officer. Therefore, awardee organizations must account for participant support costs separately.

New Uniform Guidance:

- Participant support costs are allowable with the prior approval of the Federal awarding agency.
- Excluded from MTDC.
Overview: Participant Support costs...

- Must be separately budgeted, identified and tracked in accounting system.
- Generally do not incur F&A costs.
- May incur an administrative allowance (typically 25%) on stipend support, depending on award type (ex. REU, K-12).
- May not be rebudgeted into other categories of expense without prior sponsor approval.
- Must be returned to the sponsor at the end of the award for any unused portion of support (difference between budget and actual).
Proposal

- Support costs must be separately identified in the budget
- Quantify the number of Participants and estimated costs
- Describe in the narrative how Participant Support benefits the project
- When in doubt, refer to the sponsor

Award Setup

- Participant Support will be pooled into account 55000 based on the budget awarded by the sponsor
- If an REU, K-12 or other award with a special F&A rate, it will be applied at this time.

Post-Award

- Actual costs should be expended in the appropriate account codes\(^1\) (28630-28637 & 55000 series)
- Unused balances are returned to the sponsor unless sponsor approval is granted to use the unobligated balance in other categories.
- Unit maintains records and receipts of payments to individuals for 5 years\(^2\)

\(^1\) [http://orsa.uoregon.edu/index.cfm?toplevelcat=awards&page=AW_28_Participant_Support](http://orsa.uoregon.edu/index.cfm?toplevelcat=awards&page=AW_28_Participant_Support)

\(^2\) [http://orsa.uoregon.edu/index.cfm?toplevelcat=awards&page=AW_26_Records_Retention](http://orsa.uoregon.edu/index.cfm?toplevelcat=awards&page=AW_26_Records_Retention)
Award Administration

• The University of Oregon acts as a steward of funds earmarked by sponsors for specific individuals and activities.

• Participant Support funds awarded are flowing through the UO for a specific purpose.

• These funds may not be used for other purposes, unless specifically approved by the sponsor in advance.

• Payments must be consistent and may not be used to treat one participant favorably over others (bonuses, gifts, etc.).

• Intended as support for the cost of participating, not supplement to income.
Keys to accounting

- FOATEXT clearly indicates benefit
- Appropriate account codes utilized
- Benefit clearly outlined in proposal

Award Administration
CLOSING

During Closeout Sponsored Projects Services will:

- Reconcile the participant support costs with the budget
- Verify all prior approvals for rebudgeting of support has been obtained, or move off unallowable budget changes
- Confirm that correct F&A has been charged on the award
- Return the balance of unobligated participant support