

FLORIDA STATE UNIVERSITY

Procedures for Participant Support Costs

Effective: May 15, 2006

Budgeting for Participant Costs

Whenever Participant Support Costs are proposed in a budget, a detailed justification will be required that describes the purpose for the costs and the direct benefit to the proposed project's scope of work. In general, *participants or trainees (but not employees)* are the recipients of a service or training provided at a workshop, conference, seminar, symposium, or other short-term instructional or information sharing activity. Participants may include students, national scholars and scientists, private sector representatives, agency personnel, teachers, and others who attend and participate in the conference, workshop or training activity.

There have been some cases where a participant may receive an incentive payment in addition to a stipend for participating in a workshop. This is allowable as long as the costs are budgeted appropriately. For example, a \$200 is paid to a participant for attending and participating in a workshop. Of this \$200, \$150 is a stipend (to help defray expenses of attendance) with the remaining \$50 being the Human Subject Payment (as an incentive for participation). The \$150 must be budgeted under Participant Support Costs as Stipends, and the \$50 must be budgeted under Other as Human Subject Payment.

Identifying and Accounting for Participant Costs

When an award provides funding for participant support, the Sponsored Research Services (SRS) will establish in OMNI a *primary* project for all awarded costs except participant support costs, and a *subproject* for the participant support costs. All expenditures made against the subproject will be identified as participant support costs in financial reports to the sponsor.

Restrictions

Funds provided for participant support may not be used by the University for other categories of expense without the specific prior written approval of the sponsor.

Participant support costs may have certain restrictions regarding F&A (Indirect Cost) recovery. For example, NSF provides an administrative allowance of 25% of only Participant Stipends for its Research Experience for Undergraduates (REU) Program. Check the sponsor's guidelines or award terms for specific requirements.

See also the University Controller's procedures on stipend payments at <http://www.vpfa.fsu.edu/control/forms/printonly/Stipend%20procedures.pdf>