

F&A and Participant Support Category Update

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When preparing proposal budget/financial plans, several budget categories are excluded when arriving at the base amount to which the appropriate F&A rate is applied. Among those excluded has been the general category of participant support (see definition from NSF Grant Proposal Guide below).

(v) Participant Support (Line F on the Proposal Budget)

This budget category refers to costs of transportation, per diem, stipends and other related costs for participants or trainees (but not employees) in connection with NSF-sponsored conferences, meetings, symposia, training activities and workshops." (See GPG chapter II.D.7). For some educational projects conducted at local school districts, however, the participants being trained are employees. In such cases, the costs must be classified as participant support if payment is made through a stipend or training allowance method. The school district must have an accounting mechanism in place (i.e., sub-account code) to differentiate between regular salary and stipend payments.

Generally, indirect costs (F&A) are not allowed on participant support costs. The number of participants to be supported must be entered in the parentheses on the proposal budget. These costs also must be justified in the budget justification section of the proposal. Some programs, such as Research Experiences for Undergraduates, have special instructions for treatment of participant support.

As of **September 22, 2008**, in the absence of a sponsor specific restriction, the budget category of participant support should not be excluded from the F&A base. The exclusion of participant support from the F&A base is a National Science Foundation specific policy. If uncertain, review announcement guidelines to determine applicability.