Participant Support Costs

Some extramural sponsors of research projects include a category in their budget forms called participant support costs. Participant support is provided by a number of federal agencies and other sponsors. However, the National Science Foundation has the most restrictive policies governing the budgeting, expending, and reporting of these funds.

The National Science Foundation (NSF) participant support cost budget category is intended to be used for 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.

Amounts allocated in the participant support cost budget category on NSF awards are restricted and may not be reallocated to other budget categories without the written approval of the NSF Program Officer. Although the NSF Program Officer's approval is required to rebudget from participant support, it is the written approval of a Grants Officer that would formally allow the rebudgeting.

To appropriately track and manage participant support activity, a separate Child “53” Account will need to be created and coded to not incur indirect cost. Participant support child accounts will be established for all awards containing a participant support cost budget allocation.

Participant support costs are a restricted budget category, which may not be re-allocated to other budget categories, any unexpended balance left in a participant support Child “53” account at the end of the project period will become a de-obligated balance and will not be used to offset expenses in the Parent “53” account and/or other related Child “53” accounts.

Relevant Resources