



# National Science Foundation

## Cost Analysis and Audit Resolution Branch (CAAR) Targeted Review Area – Participant Support



### IMPORTANT LINKS:

National Science Foundation  
[www.nsf.gov](http://www.nsf.gov)

Division of Institution and Award Support  
[www.nsf.gov/bfa/dias](http://www.nsf.gov/bfa/dias)

Cost Analysis and Audit Resolution Branch  
[www.nsf.gov/bfa/dias/caar/index.jsp](http://www.nsf.gov/bfa/dias/caar/index.jsp)

NSF Proposal & Award Policies and Procedures Guide  
[http://www.nsf.gov/publications/pub\\_summ.jsp?ods\\_key=papp](http://www.nsf.gov/publications/pub_summ.jsp?ods_key=papp)

Prospective New Awardee Guide  
[http://www.nsf.gov/publications/pub\\_summ.jsp?ods\\_key=pnag](http://www.nsf.gov/publications/pub_summ.jsp?ods_key=pnag)

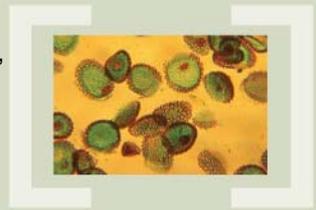
General Federal Requirements  
<http://www.nsf.gov/bfa/dias/caar/fed.jsp>

Questions may be directed to CAAR  
Phone: (703) 292-8244



### Overview/Purpose

Participant support refers to the 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. 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.



Participant support typically includes the following types of costs:

- Stipends, per diem, or subsistence allowance paid by the conference or training organizer to defray the personal costs of participants while participating in a conference or training activity
- Travel allowances that cover travel costs of participants, including transportation activities for training activities that involve field trips. Travel allowances, if allowable for an award agreement, would be explicitly noted in the pertinent program solicitation and in the grant.

### Additional Information

- **Indirect Costs** – Generally, NSF does not allow indirect costs to be calculated on participant support costs. However, an allowance may be established or negotiated in advance when circumstances indicate that the grantee could be expected to incur significant expenses in administering participant payments (other than salary or other direct expenses being reimbursed under the award).
- **Employee Training** – For some educational projects conducted at local school districts, the participants being trained are employees of the awardee organization. In such exceptional 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.
- **Incentives/Gifts for Participants** – Such items are generally unallowable. However, when necessary to accomplish program objectives, and if reasonable in amount, these costs may be allowable. These costs must be fully disclosed and explained in the budget justification and incorporated into the award terms and conditions by a grants official. If these costs are not included in the original award budget, but later determined to be necessary for the success of the project after an award has been issued, an amendment specifically approving the costs must be issued by NSF. Acceptable incentives may include certificates, plaques, ribbons, or inexpensive instruction-related material such as pens, pencils, and other materials and supplies that are nominal in cost. The use of NSF funds for lotteries is considered gambling and is always unallowable.

For more information, see the [Award & Administration Guide](http://www.nsf.gov/publications/pub_summ.jsp?ods_key=aag):  
[http://www.nsf.gov/publications/pub\\_summ.jsp?ods\\_key=aag](http://www.nsf.gov/publications/pub_summ.jsp?ods_key=aag)

### The National Science Foundation

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