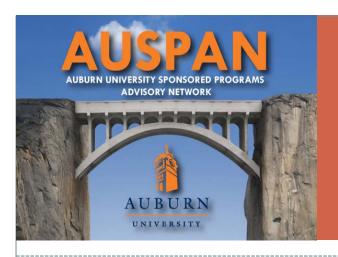


PARTICIPANT SUPPORT COSTS

WHAT ARE THEY AND WHY DO WE CARE?

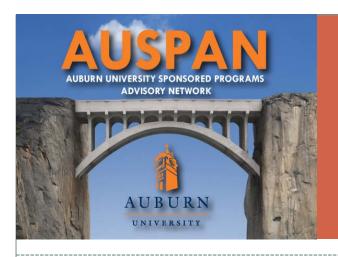
February 13, 2017



DEFINITION

§200.75 Participant support costs.

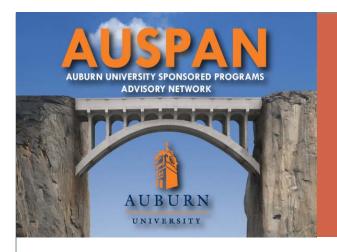
Participant support costs means direct costs for items such as stipends or subsistence allowances, travel allowances, and registration fees paid to or on behalf of participants or trainees (but not employees) in connection with conferences, or training projects.



SOME SPECIFICS

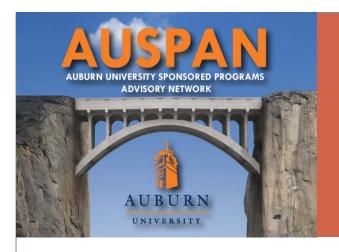
Some Specifics:

- Sponsors track separately from other funds.
- Usually are allowable on federal grants.
- Generally carry separate sponsor regulations from other direct costs.
- Require prior approval for reallocations to other items of expense.
- Participant Support costs **ARE NOT** Research Incentive expenses.



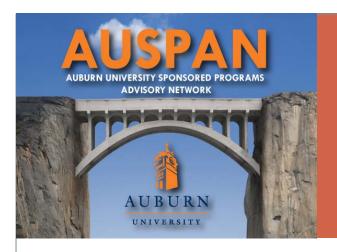
WHAT ARE THE ISSUES?

- REU participants paid via TES or bi-weekly payroll
- Active records for prior employees
- PSCs for participants
- Trainer vs. Trainee
- Costs recorded on the wrong fund



WHAT TO DO FOR REUs

- AU Students if enrolled summer or fall, pay through Student Financial Services
- Non-AU students pay through PPS, using Account code 70515



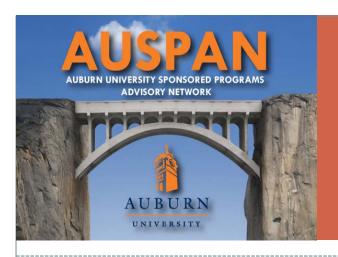
WHY IS THIS IMPORTANT?

§200.68 MODIFIED TOTAL DIRECT COST (MTDC).

MTDC MEANS ALL DIRECT SALARIES AND WAGES, APPLICABLE FRINGE BENEFITS, MATERIALS AND SUPPLIES, SERVICES, TRAVEL, AND SUBAWARDS AND SUBCONTRACTS UP TO THE FIRST \$25,000 OF EACH SUBAWARD OR SUBCONTRACT (REGARDLESS OF THE PERIOD OF PERFORMANCE OF THE SUBAWARDS AND SUBCONTRACTS UNDER THE

AWARD). MTDC EXCLUDES EQUIPMENT, CAPITAL EXPENDITURES, CHARGES FOR PATIENT CARE, RENTAL COSTS, TUITION REMISSION, SCHOLARSHIPS AND FELLOWSHIPS,

PARTICIPANT SUPPORT COSTS AND THE PORTION OF EACH SUBAWARD AND SUBCONTRACT IN EXCESS OF \$25,000. OTHER ITEMS MAY ONLY BE EXCLUDED WHEN NECESSARY TO AVOID A SERIOUS INEQUITY IN THE DISTRIBUTION OF INDIRECT COSTS, AND WITH THE APPROVAL OF THE COGNIZANT AGENCY FOR INDIRECT COSTS.



Resources

PART 200 – UNIFORM ADMINISTRATIVE REQUIREMENTS,

COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR

FEDERAL AWARDS

NSF COST ANALYSIS AND AUDIT RESOLUTION BRANCH
TARGETED REVIEW AREA – PARTICIPANT SUPPORT

NSF AWARD AND ADMINISTRATION GUIDE

AU SPENDING POLICIES AND PROCEDURES
(SEE SECTION 13)



QUESTIONS?

Contact Information

Gina Bailey
Assistant Director
Office of Contracts & Grants Accounting
bailerh@auburn.edu

Tony Ventimiglia
Director
Proposal Services & Faculty Support
ventiaf@auburn.edu