

Participant Support Costs FAQs

- 1) Can I charge t-shirts and gift bags for a conference as participant support costs?

Typically, this is not an allowable cost. If there's a need for t-shirts or another item that can be similarly identified as a gift for a participant, the cost will need to be well-justified and approved by the sponsor in order to be charged to the award.

- 2) A graduate student was set up under the salary object code 6140. They are doing work for the project and also receiving instruction and furthering their training by attending conferences funded by this project. Can I split their costs between the participant support cost category, or do they have to remain under the personnel category?

No. An individual cannot be a participant and employee of the same project at the same time. You must review the project and their role and make a determination as to whether their payment is for their role as a participant or an employee. Please note that employees are not participants; therefore, employee payments and salary is not allowed to be charged under the participant support costs budget category.

- 3) Can a salary object code be charged under participant support costs?

No. Salary object codes are not allowed to be charged under the participant support costs budget category.

- 4) Is there a separate object code for participant support costs?

No. Since there are 5 budget categories that support participant costs, there is not one object code or a series of object codes. That is why it is important to set up separate account strings for these costs. Please see the [Participant Support Cost procedures](#) for guidance.

- 5) If materials or supplies, like Chromebooks, are purchased for participants, should they be kept by the institution when the program is over, or can they be retained by participants?

It depends. If the materials or supplies were specifically budgeted for the participant, described in the project description as part of their participation in the project and the terms and conditions of the award allow, the participant can keep it. If this was not in the budget or project description, you need to re-budget and seek prior approval. These items can also stay at the university if there is another cohort of participants. Make sure to check the terms and conditions of the award for any restrictions on property and supplies. Permission may be needed to retain certain items.

6) When do I need prior approval to re-budget?

Prior approval is typically required if:

- I. Participant Support Costs will be expensed and were not already included and approved in the current award budget
- II. Funds will be moved out of any PSC budget line item and into a non-PSC budget line item (For example: PSC travel costs into non-PSC Lab Supplies)
- III. Any other situation as specified by the sponsor guidelines and award terms and conditions

Prior approval is not typically required if:

- I. The re-budget is solely amongst PSC cost categories (stipends, subsistence allowances, travel and other) if scope of work remains the same and the category under PSC existed at proposal and award stage. For example, if PSC was budgeted for \$5,000 under stipends and \$1,000 under travel and the awardee wanted to move \$1,000 from stipends to travel, that would not require prior approval.
- II. Funds are moving out of a non-PSC budget line item and into a PSC budget line item (so that more may be expended on PSC-related costs)
- III. Any other situation as specified by the sponsor guidelines and award terms and conditions

7) Can I charge a presenter or trainer's travel costs to the PSC line in the budget since their facilitation will support the participants?

No. For costs to be classified as participant support costs, they must support the participant's engagement in the activity. The project may incur costs that are allowable on the award, but do not qualify as a participant support cost. For example, if you are flying a trainer in for a conference, it may benefit the project, but the travel for the trainer is not a participant support cost. If participants in the workshop need to fly to the workshop location, then travel under the participant support costs category would be allowable to pay for participant airfare.

- 8) I have a faculty member who has some specific NASA and NSF grants for a conference/training with PSCs budgeted and approved. Can their employee graduate students and postdocs, who are paid on other sources, also be categorized as participants on these conference awards?

No. Employees of Harvard cannot be a participant. We cannot cover a Harvard employee's travel, subsistence, or conference fees as a participant support cost if they are an employee performing work on a research award and taking part in the training program from another award.

- 9) If we know that we'll want or need multiple PSC account strings (e.g. one for REU, one for RET, or PSC accounts under multiple tub/org combos), should we add multiple accounts at proposal stage?

Yes. You should indicate where the PSC accounts will take place within Harvard under different tubs or orgs. This helps to serve as an additional indicator for the pre-award offices at proposal and award set-up, should the proposal be awarded with PSC costs.

- 10) If you have a conference fund that is only PSC (no other costs), do you have to add a second subactivity and allocate nothing to the Main?

Yes. Main accounts are required, so if you have PSC proposed and there are no other award activities, the main will have "\$0" allocated to the account and the PSC will be a separate account type within the segment.

- 11) How are supplemental PSC requests for existing grants handled?

If you have a supplement to an existing segment that is awarded and it is only for PSC, then the same set-up applies: PSC account type must be selected, the account description must use the prefix "PSC-" and the IDC must be set to "0". It may be beneficial for the account description to read, "PSC-Supplement".

12) What if I have a project that was set up prior to the guidance and does not match the new requirements?

Nothing. Any revisions, such as competing renewals, continuations and supplements to federal sponsors will prompt the PSC question to appear and require an answer. For pending awards, the PSC question will appear at award set-up and will require an answer for federal sponsors.

13) Do I follow Harvard's Participant Support Costs (PSC) Guidance and Procedures when budgeting for and managing participant costs on an NIH R25 grant?

No. Per the [NIH Grants Policy Statement](#) definition of Participant Support Costs revised in December of 2022, "...For the purposes of Kirschstein-NRSA programs and Education Grants (e.g., R25), this term does not apply. NIH will continue to use the terms trainees, trainee-related expenses, and trainee travel for those programs."

14) What can be charged under participant support costs?

Stipends, benefits, subsistence allowances, travel allowances, registration fees, temporary dependent care, and per diem paid to or on behalf of participants may be charged.

Contact your school research administration office if there are questions about allowability of specific costs under these categories.