

Procedures for Participant Support Costs

Effective: March 21, 2022

Revised: January 2026

Responsible Office: Office for Sponsored Programs

General

These procedures and examples are intended to help departments and central office staff in proposing, award setup, and managing participant support costs from federal funding sources in conjunction with Harvard's [Participant Support Costs Guidance](#). If after reviewing this document, you have questions, please contact your pre-award administrator in OSP/ORR/SPA for additional information.

Proposal Preparation

Participant Support Costs must be documented in policies and procedures and treated consistently across all federal awards. Costs must be explicitly included in the sponsor-approved budget or subject to an approved re-budget. IDC should be excluded from the Participant Support Costs budgeted.

The following are examples of Participant Support Costs activities:

- A Harvard PI submits a proposal to NSF that includes a Research Experiences for Teachers (RET) component. The RET program is for local high school mathematics teachers to participate in a four-week research project during the summer. The teachers will increase their mathematical knowledge, develop new curricular materials for their students and present their materials at a regional conference with fellow teachers. The budget includes a stipend for the participating teachers. Supplies and honorarium for the participating faculty members will be included in the main project (non-PSC) budget.
- A Harvard PI submits a proposal to NSF to request funding to host a robotics conference. The attendees will be postdoctoral fellows from various US institutions. Prior to the conference, the fellows will apply for financial support to cover travel expenses and registration fees. Travel reimbursement costs and registration fees would be considered participant support costs. Other costs for the conference such as room rental, AV equipment, and catering would be included in the main (non-PSC) budget.
- A Harvard PI submits a proposal for an REU supplement to their NSF award to provide an

opportunity for three undergraduate students to spend a summer conducting a multidisciplinary research project, attending workshops, and participating in a poster session at the end of the summer. The students will receive a stipend and housing/lodging for 8 weeks during the summer. The stipend and housing/lodging costs are considered participant support costs.

When preparing proposals that include Participant Support Costs, the specific training and/or conference activity should be clearly described in the project description; both the budget and budget justification should detail the specific costs that will be allocated as Participant Support Costs and clearly state how many participants are expected. For the National Science Foundation (NSF), the amounts budgeted under Participant Support Costs must be included under Section F of the proposal budget.

National Science Foundation – Section F

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F. Participant Support Costs

Description	Costs	Funds Requested By Proposer
1. Stipends	<input type="text" value="0"/>	
2. Travel	<input type="text" value="0"/>	
3. Subsistence	<input type="text" value="0"/>	
4. Other	<input type="text" value="0"/>	
Number of Participants <input type="text" value="0"/>		
Total Participant Support Costs:		\$ 0
<input type="button" value="Calculate"/>		

Below is an example of budgeting participant support costs for a proposal

The table below estimates the cost of travel per participant.

PARTICIPANT SUPPORT COSTS			
Travel	Count	Unit cost	Budget
Domestic flight	10	\$350.00	\$3,500.00
Subsistence- Hotel	15	\$500.00	\$7,500.00
Mileage for participants within 100 mile radius of conference	10	\$58.00	\$580.00
TOTAL FOR PARTICIPANT TRAVEL			\$11,580.00

The budget justification should align with cost estimates and include a detailed explanation of the budgeted amounts. Below is an example of the budget justification for the table above.

Travel:

We request \$3,500 in year 3 to support airfare for 10 participants outside of the greater Boston area and mileage for 10 participants within a 100-mile radius of Boston. We anticipate airfare in the form of 10 domestic flights, averaging \$350 per flight. Mileage is being calculated at the FY19 rate at 58 cents a mile, at a 100 miles per driving participant.

Subsistence:

We request \$7,500 in year 3 to support lodging at the Politics of Power Conference for about 15 participants who wish to participate in the conference. We anticipate 2 nights of lodging in Cambridge, MA, averaging \$250 per night, per person.

Funds requested for travel are based on recent actual costs, utilizing the lowest available coach airfare, reasonable lodging costs, and ground transportation.

Note for NIH: Follow the Funding Opportunity Announcement (FOA). Participant Support Costs are typically listed under Section E. for Modular Budgets. You should include details about Participant Support Costs in the Additional Justification Narrative. Tuition remission is not a participant cost and should be included in Section F., Other Direct Costs.

Entering PSC information in GMAS

There are two steps the local managing unit should take in entering PSC information in GMAS.

First, if your proposal has participant support costs in the budget, the GMAS question, “Are participant support costs proposal included in the budget” should be set to “Yes”. Proposal reviewers will utilize this information during their review. This will also set a flag under approvals that will be confirmed at award set up.

Edit approval attributes Info

Does this research involve vertebrate animal use? Yes No

Does this research involve biohazards and/or recombinant DNA? Yes No

Does this research involve human embryonic stem cells? Yes No

Are additional staff and/or space required? Yes No

Is Harvard's or a Harvard school's name used in the project title? Yes No

Are administrative salary costs included in the budget? Yes No

Are participant support costs included in the budget? Yes No

Second, create the account string in GMAS prior to locking and routing the proposal. A separate costing string is required for participant support costs:

1. Select the account type as “PSC”.
2. Add “PSC” in the beginning of the account name.
3. Set the IDC to 0%.

Do not set up a separate subactivity for Participant Support Costs under a subaward.

Award Set up

OSP/ORAs as well as the local managing unit must review the notification of award (NOA) and terms and conditions. If participant support costs are awarded in the NOA, the flag indicating PSC should be confirmed as “yes”.

After the flag is set, a separate account string must be set up to track expenses. PSC accounts must have the following identifiers:

1. The account type must be set to “Participant Support Costs”.
2. The account string must contain “PSC” in the beginning of the account name.
3. The account string must have a distinct subactivity from other accounts.

For subactivities that are subawards that have PSC budgeted, the account type should be set up as “Subawards” and not “Participant Support Costs”. PSC costs budgeted on a subcontract must be managed through our normal subrecipient monitoring process. Please see the [Subrecipient Monitoring Policy Tool Kit](#).

Participant Support Costs do not take overhead; therefore, they should have their own subactivity set at a 0% overhead rate.

Monitoring Participant Support Cost expenses

To accurately monitor participant support costs, the account string must be set up correctly in GMAS at the award stage (see award set-up section in this document). Monitoring of these expenses should take place at the local managing unit and in the Office for Sponsored Programs. Recommendations for monitoring are outlined below.

Department monitoring best practices

During reconciliation of accounts (recommended monthly), the department should check the Transaction Monitoring Dashboard but also review all expenses in the PSC budget category. Note that unspent PSC balances are de-obligated at award closeout or prior approval will be required to re-budget those budgeted expenses into other cost categories.

How to Seek Prior Approval

Approval should be requested and obtained according to the sponsor's terms and conditions. Larger sponsors, such as NSF, will utilize online systems. Other sponsors may utilize an email or written approval. Regardless of method, the department should always work with their OSP/ORR/SPA representative to submit, obtain, and document prior approval by submitting a "rebudget restricted categories" request in GMAS.

Office for Sponsored Programs Monitoring

The Office for Sponsored Programs will utilize the PSC account type and pre-fix of the account description in GMAS to run reports on participant support costs account strings with the following goals:

- 1) Ensure account strings are set-up according to these procedures.
- 2) Inquire about transactions that may indicate non-compliance with participant support cost regulations or university guidance.

Transaction Monitoring Dashboard

The GMAS Transaction Monitoring Dashboard identifies object codes that are typically unallowable on sponsored awards. The dashboard will automatically flag expenditures posted to a participant support account string that may be unallowable such as salary, wages, and equipment (see [transaction](#)

[monitoring rules](#) for the list of flagged object codes). The Department/Local Level Managing Unit (DLLMU) should regularly review the Transaction Monitoring Dashboard and approve or correct the flagged transactions as needed.

The Transaction Monitoring Dashboard provides a general assessment of allowability and DLLMUs should continue to review and reconcile accounts based on award budgets and the scope of work for the project. The type of allowable participant support costs will vary by award.

How to document Participant Support Costs

Documentation for revisions to the award such as prior approvals and re-budget requests must be entered in GMAS. Other supporting documentation not related to specific requests, should be retained by creating a folder in the segment repository titled, "PSC".

The justification and support for participant support costs should be able to stand on its own; this is the responsibility of the local department's grant management team. The business purpose documentation should include the name of the participant and be appropriately reviewed through the channels of the [ROPPA](#) process.

If there has been a revision to the PSC budget, it is important to ensure that sufficient backup is provided in GMAS. It is recommended to file and save the following documents:

1. Revised budget (maybe internal only)
2. Request and notice of approval (emails and communication from sponsors, including screenshots of systems if utilized).
3. Original RFP or any supplemental RFP related to the revision

The folder in which this documentation will be stored should be named "PSC support". This process is only applicable to revisions, if PSCs are unchanged from the original proposal there is no need to duplicate the documents in a separate folder.

GMAS Budget Change Request

Budget Change under Changes to Existing Segment is used in GMAS regardless of whether the change can be internally approved or prior approval is required from the sponsor. Request documentation will include a

justification and the amount for re-allocation. Account allocations must be revised to reflect the re-budget. For example, moving funds between main and part-of accounts.

Budget requests requiring prior approval will include a copy of the request submitted to the sponsor. If approved, an action memo will be generated.

Where prior approval from NSF is required, the preparer should note this in the submission instructions and upload a screenshot from research.gov documenting that this request was prepared in research.gov.