



Participant Support Costs Guidance

Created: March 2022

Revised: January 2026

Responsible Office: Office for Sponsored Programs

Overview

Participant Support Costs (PSC) as defined by 2 CFR [§200.75](#), [200.456](#), are direct costs for items such as stipends or subsistence allowances, travel allowances, registration fees, temporary dependent care, and per diem paid to or on behalf of participants. Note that the PSC cost category as defined and discussed in this guidance does not apply to NIH training grants. The classification of expenses under participant support costs must be documented in written policies and procedures and treated consistently across all federal awards.

Participant Support Costs are a restricted budget category frequently proposed on National Science Foundation (NSF) awards. Other sponsors may vary slightly in their definitions and restrictions for participant support costs. Participant Support Costs defined under this guidance should not be confused with costs associated with participants in a clinical trial or research project, such as incentive or human subject payments. Similarly, this guidance does not apply to participants in courses or conferences that are expected to produce a deliverable or provide a benefit to the research outlined in the project scope of work.

Applicability

This guidance applies to federal funding and individuals who receive instruction, training, or related benefit from a federal award while not performing work or producing deliverables.

Roles and Responsibilities

Department/Local Level Managing Unit

Local units are responsible for developing sponsored proposal budgets and managing awards in compliance with this guidance and the guidance provided by the sponsor regarding Participant Support Costs. This includes coordination with the PI, submitting office, and school level research

administration office. Local units assume the primary responsibility for incurring relevant Participant Support Costs and retaining related documentation/records in accordance with the terms of the award and Harvard policies.

Principal Investigator (PI)

The Principal Investigator is responsible for working with the local unit to communicate the needs of the project and budget and is ultimately responsible for the charges on the federal award.

Office for Sponsored Programs (OSP)/Central and School Level Research Administration Offices

The submitting offices (OSP, ORA and SPA) are responsible for ensuring Participant Support Costs are appropriately budgeted and if awarded (via initial request or revision) for setting indicators in the GMAS system. ORA and OSP should serve as a resource to the local unit and submit prior approvals to the sponsor if necessary.

School level research administration offices (ORA, FORA, and SPA) are responsible for advising local units on allowability and documentation of costs.

Defining and Charging Participant Support Costs

To correctly budget (or include) Participant Support Costs in a federal funding application, it is important to review the program announcement and sponsor administrative policies carefully and consider the following information.

Who is a participant?

A participant is defined as a person who is the recipient, not the provider, of training associated with a workshop, conference, seminar, symposium, or other short-term instructional or information sharing activity. Participants are not required to provide any deliverable to the University.

Participants may include community members participating in an outreach program; individuals

affiliated with other institutions (including students, scholars, and scientists); representatives of private sector companies; teachers, and state or local government agency personnel. A person classified as an intern, even if unpaid, would be considered an employee and not as a participant, because the intern, while receiving certain training, is also providing services.

Who is not a participant?

- Employees of the University
- An employee of the sponsor
- Advisory Board members
- Interns
- Anyone who has a deliverable or is primarily providing a service to the project, e.g., consultants, project personnel, or staff members of a recipient or subrecipient

What types of sponsored projects may include participant support costs?

Participant support costs are typically incurred for projects that include an education or outreach component. These types of costs are most commonly included in National Science Foundation (NSF) grants, such as the following programs:

- Research Experiences for Undergraduates (REU)
- Research Experiences for Teachers (RET)
- National Research Traineeship (NRT)
- Research Training Groups (RTG) in Mathematical Sciences
- Integrative Graduate Education and Research Traineeship Program (IGERT)

Participant Support Costs must be budgeted in the proposal and approved by the sponsor. Approval is noted in the Notification of Award (NOA). NSF will identify a dollar amount in the NOA under the Participant Support Cost budget category. **Note: Other federal and non-federal sponsors *may* allow Participant Support Costs under *some* circumstances. Refer to the funding announcement for specific instructions.**

What costs may be included as participant support costs?

Participant Support Costs include expenditures for items such as the following:

- **Stipend** (object codes 6440, 6450, 6452, 6455): A stipend is a set amount of money to be paid directly to the participant in connection with a short-term training activity. Note that short-term means the appointment period approved by the sponsor. *An individual receiving compensation budgeted as PSC must be paid as a stipendee and not an employee.*
- **Travel** (super object codes S765, Domestic Travel, and S767 Foreign Travel): Travel includes the costs of transportation and associated costs and must follow federal sponsored travel policies (e.g., US flag carrier, coach class, most direct route) as well as Harvard's travel policies and guidelines. The sole purpose of the trip must be to participate in the conference or training activity. If a training activity involves field trips, the cost of transportation for participants may be appropriately budgeted and charged as PSC on their behalf.
- **Subsistence Allowance:** The cost of a participant's housing and per diem expenses, as necessary for the individual to participate in the conference or training activity, are generally allowed, provided these expenses are reasonable and limited to the days of attendance. Registration fees are allowable when necessary for conference participation. Although they may participate in meals and snacks provided at the meeting or conference, participants who live in the local area are not entitled to subsistence payments. *Note that catering costs (object code 8060) may not be budgeted or charged as PSC; catering costs for conferences where attendees include participants and other individuals.*
- **Fees:** The fees paid by or on behalf of a participant in connection with meetings, conferences, symposia, or training projects are generally allowable PSC costs. Additionally, these fees may include certain laboratory fees, and passport or short-term visa fees for foreign participants, when necessary for and directly relevant to their travel to take part in the training activity.

- **Other:** Certain other costs in support of the participant's involvement in a training activity may be allowable as PSC, for example training materials, printing costs for presentation materials to be distributed at a conference, and laboratory supplies and services that can be tied to specific participants. *Note that while supplies for participants are allowable as PSC, general conference supplies must be charged to a non-PSC account.* See procedures document for additional guidance on accounts. Check the funding announcement for guidance.

Contact your school research administration office if there are questions about allowability of costs not listed within these categories.

Effective for NSF proposals submitted or due on or after May 20, 2024, the following categories are allowable under PSC:

- **Temporary Dependent Care Costs:** Temporary dependent care costs (a dependent is defined in 26 U.S.C. § 152) above and beyond regular dependent care that directly results from travel to conferences are allowable costs provided that the costs are:
 - a direct result of the individual's travel for the NSF conference award;
 - consistent with the recipient's documented travel policy for all employee travel; and
 - only temporary during the travel period

This applies to participants on travel status in accordance with [2 CFR § 200.475](#).

- **Per Diem:** Per diem allowances must be reasonable, in alignment with institutional policy, and limited to the days of attendance at the conference plus the actual travel time required to reach the conference location. Where meal or lodging costs are reduced (e.g., as part of the registration fee), the per diem or subsistence allowance should also be reduced.

Although local participants may participate in conference meals and coffee breaks, funds may

not be used to pay per diem or similar expenses for local participants at a conference.

What costs cannot be included as participant support costs?

- Incentives/prizes, memorabilia, or gifts, unless the cost is specific to the project, sufficiently justified at the proposal stage, and approved by the sponsor. Questions about the approved budget should be addressed to the central pre-award administrator.
- An incentive payment to encourage an individual to participate as a human subject in a research study is not a Participant Support Cost and should be budgeted as an “other direct cost” bearing full overhead. Such costs may be allowable when budgeted and charged as part of the main (non-PSC) award budget.
- Honoraria or fees paid to a guest speaker or lecturer.
- Conference/workshop support costs such as facility rental, building services, video recording, audio transcription, program printing, catering, supplies, or media equipment rental.
- Subaward to a provider for multiple training events (i.e., an ongoing contract with specific terms and conditions). Such costs may be allowable when budgeted and charged as part of the main (non-PSC) award budget.
- Agreements with employers (e.g., public school system) to reimburse the employer for the costs related to sending its employee to a conference or workshop. It is recommended that the PI inform participants prior to the initiation of the project about any costs associated with their participation in the project that are not covered.
- Expenses for collaborators to meet at a single destination and discuss a research project’s progress and direction. Such expenses should be budgeted under travel or other expenses as allowed by the sponsor. Importantly, costs of meetings that include local business meals must include a set agenda and typically require prior sponsor approval.
- Costs for collaborators to attend project meetings, conferences, or seminars. Such costs represent deliverables and may be allowable when budgeted and charged as part of the main (non-PSC) award budget.

Expense Allowability

For a direct cost to be charged to a sponsored award, the cost must comply with terms and conditions of the award, federal regulations, and Harvard Policy.

For Participant Support Costs to be allowable:

1. The costs must be programmatically justified;
2. The costs must be explicitly included in the sponsor-approved budget or be subject to an approved rebudget. *See prior approval requirements below.*
3. The expense does not take indirect costs and is excluded from the indirect costs base for the purpose of calculating IDC.

Categorization of costs:

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 Participant Support Costs; such costs should be budgeted and expensed on accounts bearing full overhead.

The "other" category under Participant Support Costs must be specific and justified to be allowable. For NSF, costs included under this subcategory may be related to community-building activities, lab supplies and services where a direct benefit to the participants can be documented.

Timing of project engagement:

It is not appropriate for a person to be a participant on the project and perform work on the same project at the same time. Participants do not perform work or services. An individual cannot be classified as a participant and an employee in the same budget period. If the project spans years, it is possible that the participant's role may evolve as the scope of work shifts in the later years of the project. If this happens, the change must be documented and justified.

Rebudgeting

When is Prior Approval required?

Participant Support Costs must be budgeted in the proposal and approved by the sponsor. Approval is noted in the Notification of Award (NOA). Specifically, NSF will identify a dollar amount in the NOA under the Participant Support Cost budget category. **Per CFR 200.308(f)(5)**, prior approval is required to transfer funds budgeted for Participant Support Costs (PSC) to another (non-PSC) expense category. When justifying such a request, the PI may be asked how the rebudget will directly benefit trainees. Adding funds into the PSC category does not require prior approval unless there is a scope of work change. Likewise, prior approval is not required to reallocate funds among sub-categories of PSC (such as travel, stipend, etc.). *Prior approval is always required for any significant change to the scope of work.*

As always, award and sponsor terms should be reviewed to confirm whether prior approval is needed. See the **Procedures for Participant Support Costs document** for more information.

Documentation

Recommended Documentation

Documentation must be retained when managing Participant Support Costs and may vary based on scope of work or revisions to the award (prior approval or rebudget requests).

Programmatic documentation should evidence that participants received or directly benefited from the costs incurred. Support will typically include:

- Sign-in sheets, attendee lists or rosters for participant attendance at workshops and other programmatic events.
- Documentation for items that are ordered, paid for, or distributed to participants (e.g., justification with participant's name, name on flight ticket)
- Support for allocating costs categorized as "other" or "fees". The Sponsored Cost Allocation

Methodology Guidance includes additional information on allocating costs.

Programmatic documentation should be retained in the local unit.

Importance of Documentation

Please note that many sponsors, including NSF, will explicitly list PSC in the notice of award budget. Other sponsors may not be as explicit. Therefore, it is necessary to maintain all communication and other documentation that would support the inclusion of PSC on the award. Providing these documents and providing context in cases of audit or review is largely the responsibility of the department/local level managing unit. Maintaining such documentation at the department level is important to anticipate for portfolio changes and employee turnover.

Resources

- [Participant Support Cost Procedures](#)
- [Participant Support Cost FAQs](#)
- [Sponsored Expenditure Guidelines](#)
- [Closeout and Reporting Policy for Sponsored Awards](#)
- [Sponsored Cost Allocation Methodology Guidance](#)

Revision History

January 2026

Based on UG Revisions of October 2024, added new definition of Participant Support Costs. Incorporated two additional cost categories (Temporary Dependent Care Costs and Per Diem) per the NSF PAPPG for awards issued on or after May 20, 2024.

Reviewed overall structure. Provided consolidated language for prior approval requirements. Provided more examples and clearer language around participants and non-participants.

May 2023

Updated FAQ #13 to reflect updated NIH Grants Policy Statement definition of Participant Support Costs that excludes R25s.

July 2022

Removed the following language from this Guidance:

- “National Institutes of Health (NIH) Grants Policy Statement (GPS) states participant support costs are “only allowable when identified in specific FOAs [Funding Opportunity Announcement]” from the Overview section, and*
- “NIH will only allow Participant support costs to be charged if they were approved in the original Funding Opportunity Announcement” from the section, What types of sponsored projects may include participant support costs?*