

Participant Support Costs (PSC) Roles and Responsibilities

**Participant support is most common in NSF awards; therefore, guidance is tailored to their agency. Check award terms and conditions for other sponsors.*

Stage	PI/Department/Division	RSP	Sponsor
<i>Proposal</i>	<ul style="list-style-type: none"> • Budget appropriately, for both <ul style="list-style-type: none"> ○ PSC (NSF has four categories) <ul style="list-style-type: none"> ▪ Stipend for participants ▪ Travel for participants ▪ Subsistence allowance <ul style="list-style-type: none"> ✓ Housing & per diems ▪ Other (<u>specify</u>) <ul style="list-style-type: none"> ✓ Fees (registration fees, laboratory fees) ○ Non-PSC (primary project) <ul style="list-style-type: none"> ▪ PI & other personnel salaries & travel ▪ Facility/room rental ▪ Media equipment rental ▪ Catering & supplies (for conferences) 	<ul style="list-style-type: none"> • Review budgeted costs • Submit proposal to sponsor 	<ul style="list-style-type: none"> • Review and approve/reject proposal
<i>Award Setup</i>	<ul style="list-style-type: none"> • Request a separate project in WISPER for participant support costs • Include 0% F&A rate for participant support project when MTDC base is used 	<ul style="list-style-type: none"> • Set up at least two projects, at least one for primary project and one dedicated to participant support costs • Ensure that 0% F&A rate is entered for participant support project when MTDC base is used 	<ul style="list-style-type: none"> • Participant support costs must be accounted for separately from other costs
<i>Management</i>	<ul style="list-style-type: none"> • Conduct project as specified in the approved scope of work • Follow budget <ul style="list-style-type: none"> ○ e.g., per NSF guidance, rebudgeting is generally only allowed within participant support costs category without prior NSF approval • Initiate transactions <ul style="list-style-type: none"> ○ Pay stipends using: <ul style="list-style-type: none"> ▪ PIR method ▪ Correct account codes <ul style="list-style-type: none"> ✓ 5709 or 5710 ○ Code all other expenditures appropriately <ul style="list-style-type: none"> ▪ e.g., lodging out-of-state is 2851 	<ul style="list-style-type: none"> • Answer rebudgeting/reallocating questions/concerns • Review and submit prior approval requests as appropriate • Monitor expenditures to ensure compliance with period of performance, overall budget authority, and University and sponsor policies • Draw funds from NSF as expenditures are made 	<ul style="list-style-type: none"> • Review and approve/reject prior approval requests • Issue notifications as appropriate <ul style="list-style-type: none"> ○ e.g., approval

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<i>Management (continued)</i>	<ul style="list-style-type: none"> • Create prior approval requests as necessary (NSF uses Research.gov) <ul style="list-style-type: none"> ○ Two common requests: <ul style="list-style-type: none"> ▪ To reallocate participant support costs <u>OUT</u> of the participant support costs category and into the award’s other budget categories ▪ To reallocate funding to the participant support costs category of “other” if proposed costs not already specified in sponsor-approved budget ○ See RTC Prior Approval Matrix or award terms and conditions • Monitor financial progress of projects 		
<i>Closeout</i>	<ul style="list-style-type: none"> • Review expenditures to ensure on correct project • Ensure back-up documentation is complete and available upon request 	<ul style="list-style-type: none"> • Perform final review of expenditures • Electronically file final review documentation • Close out award, including financials <ul style="list-style-type: none"> ○ e.g., NSF is after 120 days following end date 	<ul style="list-style-type: none"> • Close out award, including liquidation of all obligations within 180 days following end date
<i>Post-Closeout Audit</i>	<ul style="list-style-type: none"> • Provide back-up documentation • Retain records for the appropriate period 	<ul style="list-style-type: none"> • Act as liaison between sponsor/auditor and department • Provide University response to audit reports and implement corrective action plans (as needed) 	<ul style="list-style-type: none"> • Ask questions • Request back-up documentation • Publish audit findings