

Participant Support Costs

Definition

Participant support costs are those costs paid to (or on behalf of) participants in meetings, conferences, symposia, and workshops, when there is a category for participant support costs in the award budget. Registration fees, travel allowances, manuals and supplies, and tuition and stipends may be regarded as participant support costs in this case.

Participant support costs:

- are currently awarded on National Science Foundation (NSF) and Department of Education grants.
- are paid via stipends for the University of Hawaii.
- are budgeted for the full amount and should be separately accounted for in its own budget line item or account (if applicable).
- allowances may not be paid to trainees who are also receiving compensation, either directly or indirectly from other Federal government sources while participating in the project.
- are often subject to special sponsor regulations. For example, NSF and the Department of Education:
 - do not allow rebudgeting from the participant support cost category into other categories without prior written approval of the cognizant Grants Management Officer. Such requests are required to be submitted electronically using the FastLane system.
 - do not allow the university to apply Facilities & Administrative (F&A) cost to participant support costs.
 - require the university to return any unexpended participant support costs to them.
 - are associated with special programs such as Research Experience for Undergraduates (REU) and Research Experiences for Teachers (RET) on NSF grants. Additional sponsor regulations:
 - do not allow participant support costs budgeted on REU and RET sub accounts to be spent in other categories.
 - cannot offset a deficit in the parent account.
 - allow an administrative allowance of 25% of the participant stipend support only.

Fellowship/Traineeship/Stipends

Definitions

Fellowships – are a form of financial assistance that is awarded primarily on the basis of academic achievement and vocational and professional objectives. These are generally awarded to graduate and post-graduate students who are not required to render service to the institution as a consideration of their awards, or to repay them.

Traineeships – are a form of financial assistance equivalent to fellowships for graduate students in professional and scientific fields, such as engineering, public health and bacteriology. Students apply to their respective departments for awards which are generally financed by the state or federal government.

Stipends - are form of financial assistance awarded to students for participating in programs that are educational in nature. Participation provides students with opportunities to gain skills and experience in leadership, community development, organization, volunteerism, and human relations.

Each of these classifications:

- are paid via stipend for the University of Hawaii
- are not related to any employee/employer relationship and therefore should not be included in Salaries & Wages section in budgets.
- are not subject to fringe benefit assessment.
- are not subject to F&A costs.
- should not be paid to third party vendors on behalf of the recipient because there may be potential taxability issues for the individual.
- for NSF, rebudgeting out of the stipend category requires specific written approval.