

Sponsored Projects Accounting News

Sponsored Projects Accounting

March 31, 2009

Please contact us with comments and suggestions concerning this newsletter at spa@utk.edu

Participant Support Costs

If you are involved in the financial administration of National Science Foundation (NSF) awards, you are probably familiar with the term "participant support costs". Participant support costs are primarily found on NSF awards. They are a specific group of direct costs **identified by line item** in the official award budget.

According to the definition stated in the NSF Grant Policy Manual, "Participant support costs are direct costs for items such as stipends or subsistence allowances, travel allowances and registration fees paid to, or on behalf of participants or trainees (but not employees) in connection with meetings, conferences, symposia or training projects" connected with an award. NSF states further that participant support costs may not be used for other categories of expenses unless **specific, prior approval** is given by the authorized NSF Program Officer. Also, participant support costs may not be paid to "trainees who are receiving compensation, either directly or indirectly, from other Federal government sources while participating in the project".

To identify and separate these charges, Sponsored Projects Accounting (SPA) creates a companion WBSE under the main account for the participant support costs to be charged to. **Only** participant support costs should be expensed to the companion WBSE created for them. Depending on the award agreement, participant support costs are charged at a different F&A rate, or possibly have no F&A charged at all. For further details concerning this topic, see section 618 Participant Support Costs in the NSF Grant Policy Manual. To find this on the web, go to: http://www.nsf.gov/pubs/manuals/gpm05_131/index.jsp. If you have questions concerning your award, please call the responsible accountant in SPA.



Training

Opportunities

- April 9th, OMB Circulars & Cost Acct Standards, 1:30-4:30, Gail White
- May 14th, Understanding F&A Costs, 1:30-4:30, Gail White
- June 11th, Direct Costing, 1:30-4:30, Gail White
- Contact Alice Bradley for additional Sponsored Projects training opportunities
abradle4@utk.edu

Important Deadline

Effort must be certified before May 31st for Spring Semester.



Cost Transfer Guide

A *Cost Transfer Guide* published by Sponsored Projects Accounting (SPA) has been distributed to all departmental personnel involved in the financial administration of sponsored projects. This guide is in support of **UT Fiscal Policy FI0220 Cost Transfers** released March 2005. A cost transfer to a sponsored project should be a necessary exception. When necessary, the transfer should be **fully documented** such that anyone reviewing the transfer in the future will know why the transfer was made. Please see the *Cost Transfer Guide* for more detail. If you did not receive a copy, you can find the guide on the SPA website (<http://web.utk.edu/~spa/>).

Did you know?

Expenses to Fixed Price awards should be posted using the same criteria as on a cost reimbursable grant or contract. The expectation by the sponsor is that the expenditures will follow the submitted budget.

Improved SPA Website



SPA has been working to make our website more useful and user-friendly. Please visit us at our website to find forms, links to other websites, training opportunities, contact information for SPA staff, reminders concerning sponsored projects, and much more. We welcome suggestions for improvement. Contact us at spa@utk.edu .



ECR TIPS

For employees working on multiple projects, allocate, allocate, allocate to avoid future movement/cost transfer of salaries.

New Training Classes Offered by the Office of Research

The Office of Research is offering new training courses in the following areas:

- **Proposal Development - The Yellow Sheet** -- everything you need to know to complete the Document Review/Approval sheet for your proposal.
- **Proposal Development - Budget Basics** -- how to complete a basic budget for your proposal
- **Finding Funding with COS** -- learn how to find funding opportunities in all disciplines using Community of Science
- **IRB/Human Subjects Research** -- an overview of IRB policies and procedures including how to complete the Form A and Form B for human subject research

Most classes are approximately one hour and are held in the Office of Research conference room, but our trainers are able to come to your department to give any presentation. HR128 credit is available for UTK employees.

Contact Lesli Rowan, OR Training Coordinator, at ortraining@utk.edu or see our training website at <http://research.utk.edu/training/> .

For IRB/Human Subjects training contact Brenda Lawson, IRB Administrator, at blawson@utk.edu or 865-974-3466.

Other Compliance training is also available (e.g. Radiation Safety, Biosafety, Export Control, and IACUC). Please see the OR website for links to those areas <http://research.utk.edu/compliance/> .

If there are other research-related courses you would like to see please send your suggestions to ortraining@utk.edu .