

Participant Support Costs

From Code of Federal Regulations (2 CFR 200)

§200.75 Participant support costs.

Participant support costs means 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 conferences, or training projects.

§200.308 Revision of budget and program plans.

(c)(1) For non-construction Federal awards, recipients must request prior approvals from Federal awarding agencies for one or more of the following program or budget-related reasons:

(v) The transfer of funds budgeted for participant support costs as defined in §200.75 Participant support costs to other categories of expense.

More specifically, A sponsored project whose aim is to fund outreach programs, bring experts together for discussions of research or education techniques, or bring students to campus for a research experience often include a budgeting category called participant support costs. This section is to provide information on what participant support costs are and how they are properly budgeted and later expensed in the university's financial system.

A. **Definition.**

1. Participant support costs are defined as the costs paid to or on behalf of participants (BUT NOT EMPLOYEES of the UI) in conferences, meetings, workshops, or similar events. These costs can include stipends for trainees/participants, travel if event is sole purpose of trip, subsistence (per diem and/or housing), fees paid such as tuition, registration, laboratory, or passport/visa fees for foreign participants and other costs such as laboratory supplies, training materials, and insurance.
2. Participants are defined as non university employees who are recipients but not providers of training and/or services in these events.

B. **Policy.** The [National Science Foundation \(NSF\)](#) and [U.S. Department of Education](#) have specific regulations governing participant support costs. These regulations can be found on their respective web sites and in the event of a discrepancy between those regulations and the policy herein the federal regulations will supersede.

1. Facilities & Administrative (F&A) cost is not allowed to be applied to those funds that are specified as participant support costs.
2. Federal regulations require prior approval before rebudgeting between the participant support category and any other category. Thusly, they also cannot offset a deficit in another budget category.
3. Participant support costs will be budgeted in **primary expense category 32** (Participant Support) in Banner.

4. Participant support costs should be expensed to the correct participant support expense code in Banner. The codes are listed below and the [expense code lookup tool](#) is available for use.
 - i. E7151 – Participant Support Costs – Subsistence. Not subject to F&A.
 - ii. E7152 – Participant Support Costs – Travel. Not subject to F&A.
 - iii. E7153 – Participant Support Costs – Stipends. Not subject to F&A.
 - iv. E7154 – Participant Support Costs – Other. Not subject to F&A.

C. Other Information

1. Costs that cannot be specifically identified to a participant are not allowed as a Participant Support Costs expense.
2. A participant does not perform work or services for the project other than for their own benefit. The participant is not required to provide deliverables or any service to the university in return for these Participant Support Costs.

D. Contacts. If there is any question on budgeting or expensing participant support costs contact the Office of Sponsored Programs, at osp-cost@uidaho.edu or 208-885-6651.