

Participant Support Costs

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 participant support costs. This document provides information on what participant support costs are, regulations and policies relating to participant support, and how participant support costs are processed in the University of Idaho's financial system.

A. Definitions.

1. Participant support costs are defined as the costs paid to or on behalf of participants (BUT TYPICALLY 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, and other costs such as laboratory supplies, training materials, and insurance.
2. Any additional categories of participant support costs, other than those described in 2 CFR § 200.1 (such as incentives, gifts, souvenirs, t-shirts and memorabilia), **must be justified in the budget justification, and such costs will be closely scrutinized. If these incentive costs were not included in the original award budget, but later determined to be necessary for the success of the project after an award has been issued, please work with OSP Post Award to request agency prior approval.** Acceptable incentives may include certificates, plaques, ribbons, or inexpensive instruction-related material such as pens, pencils, and other materials and supplies that are nominal in cost.
3. Participants are typically defined as non-university employees who are recipients but not providers of training and/or services in these events. Any expenses for venue or speakers should **not** be charged as participant support.
4. If meals are provided at NSF supported conferences/workshops, be careful. All proposed costs for working meals at conferences/workshops must be reasonable and otherwise allowable to the extent such costs do not exceed charges normally allowed by the grantee organization in its regular operations and follow UI policies (see <https://www.sco.idaho.gov/Documents/BOE%20Policies/State-Travel-Policies-and-Procedures.pdf> which state:
 - 1) Refreshments: a) The meeting has a published agenda where attendance is mandatory. b) The meeting has an intended duration of three (3) hours or more as shown on the agenda. c) There are five (5) or more attendees. d) The total cost per attendee PER DAY cannot exceed twenty-five percent (25%) of the in-state daily Per diem allowance established by the Board.
 - 2) Meals: a) The meeting has a published agenda and attendance is mandatory, for an identified business purpose. b) The meeting has an intended duration of six (6) hours or more as shown on the agenda. c) There are five (5) or more attendees. d) The meeting's purpose is furthered by presentations or interpersonal exchange during the meal period. e) The total cost per attendee cannot exceed the partial day Per diem allowance for the period of the meal.

If a meal is brought in for the group from a local restaurant while in a

conference/workshop/working meeting, a list of participants along with the supporting documentation of the meal provided with associated costs should be maintained. In this case, employees must be segregated from participants and only participants are charged to the participant support budget line.

Employees on travel must be charged under employee travel and per diem reimbursement for that meal reduced accordingly. Employees from the local area must provide for their own meal costs.

B. Regulations. *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.i) The transfer of funds budgeted for participant support costs as defined in §200.75 Participant support costs to other categories of expense.

C. Policies. The [National Science Foundation \(NSF\)](#) and [U.S. Department of Education](#) and other agencies 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 and cannot offset a deficit in another budget category.

D. University of Idaho Processes. The following

1. Participant support costs will be budgeted in **primary expense category 32** (Participant Support) in Banner.
2. Documentation is required to support the allowability, reasonableness, and allocability of participant support costs. Typically, this documentation might include the following: evidence of eligibility to participate in the event (e.g., proof of U.S. citizenship or enrollment in a STEM-related accredited degree program), attendance at the event (i.e., participant sign-in sheets), and detailed receipts or expense reports clearly marked with the approved participant support event.

3. Participant support costs should be expensed using the correct participant support expense code in Banner. The codes are listed below and are all exempt from F&A.
 - i. E7151 – Participant Support Costs – Subsistence
 - ii. E7152 – Participant Support Costs – Travel
 - iii. E7153 – Participant Support Costs – Stipends
 - iv. E7154 – Participant Support Costs – Other

E. Other Information

1. Costs that cannot be specifically identified to a participant are not allowed as a participant support 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.

F. 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.