



**BOISE STATE UNIVERSITY**

University Policy 5100

## Participant Support Costs

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### Effective Date

October 17, 2024

### Responsible Party

Vice President for Research and Economic Development, (208) 426-5372  
Office of Sponsored Programs, (208) 426-4420

### Scope and Audience

This policy applies to all Principal Investigator(s) (PI) engaged in research and creative activities conducted under the auspices of Boise State University, whether the activities are conducted on or off campus.

### Additional Authority

- Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR Part 200) (the “Uniform Guidance”)
  - National Science Foundation’s requirements (e.g., Proposal & Award Policies & Procedures Guide: Chapter II - Proposal Preparation Instructions, Research Terms & Conditions Agency Specific Requirements: Article 13 - Participant Support Costs, Grant General Conditions: Article 7 - Participant Support Costs)
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## 1. Policy Purpose

To set guidelines for Participant Support Costs on externally funded sponsored projects in conformance with the Uniform Guidance, which describes the cost accounting standards that all

universities are required to follow to receive federal funding. (Participant support costs, 2 CFR §§ 200.1 & 200.456 ).

## 2. Policy Statement

Boise State University is committed to following the Uniform Guidance for Participant Support Costs on externally funded sponsor projects and ensuring that its PIs understand the requirements and processes for budgeting, identifying, and accounting for such costs.

## 3. Definitions

### 3.1 Participant

A person who is the recipient, not the provider, of training associated with a workshop, conference, seminar, symposium, or other short-term instructional or information-sharing activity. Participants are not required to provide any deliverable to the University, and they are not subject to human resources policies (e.g., they cannot be terminated for failure to perform). Participants may include students, scholars, and scientists from other institutions, representatives of private sector companies, teachers, and state or local government agency personnel.

### 3.2 Participant Support Costs

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.

## 4. Procedures

### 4.1 Budgeting for Participant Support Costs

- a. Participant Support Costs are listed as a separate category within the proposal budget. Participant Support Costs that are proposed in a budget require detailed justification describing the purpose for the costs and how the costs directly benefit the proposed scope of work.
- b. Re-budgeting unspent Participant Support Cost funds into other categories may require prior written approval from an authorized official of the sponsor. If re-budgeting is needed, it should be done as soon as possible during the life of the award.

- c. Any unspent Participant Support Cost funds are returned at award closeout and cannot be used to offset overages in other categories. In coordination with OSP and a PI's college or departmental administrators, the PI may, however, re-budget funds into Participant Support Costs without prior sponsor approval if otherwise permissible by the terms and conditions of the award.

## **4.2 Identifying and Accounting for Participant Support Costs**

When an award provides funding for Participant Support Costs, OSP may establish a separately budgeted project number in the University's Finance System based on the sponsor's terms and conditions. The project name is entered as "Participant Support - [project name]" to easily identify and isolate these projects.

## **4.3 Facilities & Administration (F&A)**

In accordance with 2 CFR § 200.1 defining Modified Total Direct Cost (MTDC), Participant Support Costs are exempt from incurring F&A in federally sponsored projects. For non-Federal awards, an assessment must be completed of the specific guidelines and the applicable F&A rate for each award to determine if F&A is allowable on the Participant Support Costs for the award.

## **4.4 Subawards**

If a subaward is issued where Participant Support Costs have been budgeted, the PI/department must monitor subrecipient invoices to ensure that the Participant Support Costs are being accounted for separately and these costs are allowable.

## **4.5 Monitoring the Project**

- a. PIs and their respective departments are responsible for appropriate spending and monitoring of the project throughout the award lifecycle.
- b. The Sponsored Projects Administrator (SPA) will review all expenditures, transactions, and source documents, if necessary, to ensure the University is in compliance with federal regulations and the terms and conditions of the award.
- c. If questions or concerns arise, the SPA notifies the department for further evaluation and/or corrective action. When the project is complete or all funds have been expended, the SPA proceeds to close the project.

## 5. Exceptions

Exceptions to this policy are rare and must be granted by the Vice President for Research and Economic Development or designee.

## 6. Related Information

Participant Support Guidance

<https://www.boisestate.edu/research-osp/>

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## Revision History