

Hosting a Conference by University of Arkansas Sponsored Programs

Introduction

This document is intended to serve as formal guidance for University of Arkansas regarding the use of funds from sponsored programs for conference costs in like circumstances. The university is committed to ensuring costs incurred in support of sponsored programs are allowable, reasonable, and allocable to a particular sponsored award, as defined by U.S. Office of Management and Budget's Uniform Guidance ([2 CFR §200.403-405](#)); are in compliance with sponsor requirements; and are administered consistently across the campus for all sponsored programs. Procedural statements support the University of Arkansas [Cost Principles Policy](#) by providing definitions and processes for meeting those standards in like circumstances.

Definitions

Conferences and *conference costs* are defined and described as allowable in the U.S. Office of Management and Budget's Uniform Guidance, [2 CFR §200.432](#) as:

A conference is defined as a meeting, retreat, seminar, symposium, workshop or event whose primary purpose is the dissemination of technical information beyond the non-Federal entity (University of Arkansas) and is necessary and reasonable for successful performance under the Federal award.

Procedures

Federal Awards

Allowable Costs

When the non-Federal entity (University of Arkansas) is a sponsor or host of a conference, the following items may be charged to the sponsored program as allowable

costs: rental of facilities, speakers' fees, costs of meals and refreshments, local transportation, and other items incidental to such conferences, unless further restricted by the terms and conditions of the awarding sponsor. Some sponsors provide conference funding in the form of participant support. [2 CFR §200.432](#) allows for the awarding sponsor to authorize exceptions where appropriate for programs including Indian tribes, children, and the elderly.

[GSA per diem](#) by meal must be used for cost allowance limits for each guest. In extraordinary cases where meal costs per person exceed per diem reimbursement for the conference location, provide justification with [official function form](#).

Appropriate Documentation for Allowable Costs

In order to be compliant with the Uniform Guidance definition of a conference, documentation must be maintained by the department and should substantiate that the **primary purpose was to disseminate technical information beyond the University of Arkansas.**

Documentation may include, but is not limited to, the following:

- A detailed explanation of the primary purpose of the conference, which must be the dissemination of technical information beyond the University of Arkansas and must have a programmatic purpose that is necessary and reasonable to the successful performance of the award.
- A copy of the conference agenda to substantiate the primary purpose.
- A list of all registered attendees, both university and non-university.
- If the conference was a public event not requiring registration, proof of advertising beyond the University of Arkansas.
- Actual cost per meal for each guest.

Unallowable Costs

- Costs associated with intra-campus and interdepartmental meetings are unallowable as a conference cost.
- Uniform Guidance defines conferences as having a primary purpose of disseminating technical information beyond the non-federal entity (University of

Arkansas and the related program team, even if located at different institutions or campuses).

- Lunch meetings with collaborators and departmental retreats are unallowable as a conference cost, as they do not satisfy the definition of disseminating technical information beyond the University of Arkansas and the related program team, even if located at different institutions.
- Alcohol costs are unallowable when paid for through sponsored program funding.
- Meal costs in excess of GSA per diem by meal allowance are unallowable.
- Locally available dependent-care resources for travel to conferences is allowed only if there is an institution-wide policy that these costs are allowed. The University of Arkansas does not currently have a policy that provides this benefit to faculty and staff. Therefore, it is not allowable to charge dependent care costs to a sponsored program.

Non-Federal Awards

Section [2 CFR 200.403\(c\)](#) of the Uniform Guidance requires that we apply our policies and procedures uniformly to both federally-financed and other activities of the university. Therefore, the University of Arkansas' [Cost Principles Policy](#), and related procedural statements, are also applicable to non-Federal awards. The basic criteria for charging conference costs are similar for non-Federal sponsored programs, but it is also important to be familiar with the particular requirements or restrictions of each non-Federal sponsor. When allowed by the non-Federal sponsor, a written justification for the inclusion of conference costs should be provided in order to explain why these are necessary to fulfill the objective of the program, and to ensure that the cost directly benefits the program being charged, even when the non-Federal sponsor may follow more flexible spending guidelines.

Process

At Proposal

The conference cost should be identified in the proposal budget justification and justified as to why it is necessary and allocable to the performance of the award. Inclusion in the

budget justification is intended to enable the sponsor to review and concur with the need for the cost. Written justification and/or approval is meant to prevent questions regarding the allowability of costs in the event of an audit.

After an Award is Funded

In the event that an unbudgeted conference cost is required after an award is funded, the Principle Investigator should review proposed conference costs for allowability and reasonableness and be able to explain the benefit of this cost. The Principle Investigator should then work with RSSP to obtain prior approval from the awarding sponsor. The written sponsor approval as well as the justification explaining the purpose and benefit of the conference to the specific program will be retained in the file for the award in Razorgrant. Supporting documentation should include the items listed in the Allowable Costs section above and should be retained by the department for future reference should the expenditure be questioned at a later date.

If there are significant changes to the proposed conference between proposal and implementation, the costs may become unallowable, the conference costs will need to be re-reviewed by the Research Accountant, and additional justification will be required. Examples of what might constitute a significant change include changes to the purpose or scope of the conference, or a change to the composition or numbers in the attendee list.