PROCEDURAL STATEMENT

Procedural Statement Title: Inclusion of Costs Associated with Hosting a Conference by CU Boulder on Sponsored Projects

Functional Area: Research Administration

Reason for Procedural Statement: To establish direct charging procedures for sponsored projects in like circumstances. To determine if an unlike circumstance exists, see: Direct Charging to Sponsored Projects in Like and Unlike Circumstances.

I. PROCEDURAL STATEMENT

This document is intended to serve as formal guidance for CU Boulder regarding the use of funds from sponsored projects for conference costs in like circumstances. The university is committed to ensuring costs incurred in support of sponsored research 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 research. Procedural statements support the CU Boulder Cost Principles Policy by providing definitions and processes for meeting those standards in like circumstances.

II. 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 [CU Boulder] and is necessary and reasonable for successful performance under the Federal award.

III. PROCEDURES

A. Federal Awards

Allowable costs

When the non-Federal entity [CU Boulder] is a sponsor or host of a conference, the following items may be charged to the sponsored project 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. The university’s Tests of Propriety (section II.E of APS 4015 – Propriety of Expenses) can help evaluate the appropriateness of an expense.
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 CU Boulder. 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 CU Boulder 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 CU Boulder
- In cases where costs per person exceed a typical per diem reimbursement for the conference location, provide justification for local transportation, rental of facilities, meals and refreshments, or other incidental costs necessary for this conference

Unallowable costs

Costs associated with intra-campus and interdepartmental meetings are unallowable as a conference cost because the Uniform Guidance defines conferences as having a primary purpose of disseminating technical information beyond the non-federal entity (CU Boulder and the related project 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 CU Boulder and the related project team, even if located at different institutions.

Alcohol costs are unallowable when paid for through sponsored project funding.

Under the guidelines imposed by the Uniform Guidance, the cost of identifying, but not providing, locally available dependent-care resources for travel to conferences is allowed only if there is an institution-wide policy that these costs are allowed. CU Boulder 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 research project.

B. 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, CU Boulder’s 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 projects, 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 research objective of the project, and to ensure that the cost directly benefits the project being charged, even when the non-Federal sponsor may follow more flexible spending guidelines.
C. 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. At the proposal stage, OCG Proposal Analysts will analyze proposed conference budget costs for cost allowability and reasonableness. 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 PI should work directly with their OCG Grant or Contract Officer to review proposed conference costs for allowability and reasonableness, and to explain the benefit of this cost and 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 project will be retained in Boulder eRA (BeRA). Supporting documentation should include the items listed in Section III.A. 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 OCG Grant or Contract Officer, 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.

D. Frequently Asked Questions
   Question: I am going to have a meeting with a collaborator from another institution and we plan to discuss our research progress thus far. Can I charge costs associated with this meeting (room rental, parking, refreshments) to a sponsored project?
   Answer: This would not be considered a conference cost because information would not be disseminated beyond collaborators that are working on the same sponsored project. This might be considered an official function, which requires prior approval from the sponsor.

   Question: I plan to have a weekend retreat where we will have presentations and graduate students from our department present. Can I charge this to a sponsored project?
   Answer: No. Information must be disseminated beyond the non-Federal entity (CU Boulder) per the Uniform Guidance guidelines.

   Question: I need to hold an international Skype group conference call. May I charge this as a conference expense?
   Answer: If the primary purpose of the conference call is to disseminate technical information outside of CU Boulder, this may be an allowable conference expense. Please work directly with your OCG Grants or Contracts Officer to document the purpose and attendees of this conference call.

   Question: We are hosting a sponsor-approved conference and would like to have a breakout session with our project collaborators, can this be included as conference cost?
**Answer:** If the breakout session is included as part of the original conference schedule, as opposed to a separately budgeted event, then it can be included. If this is an additional session above and beyond the scope of the original conference, then it would not be considered an eligible conference cost.

**Question:** I have traveled to a conference and some of my collaborators are also attending. We decided to discuss our research over dinner. Is this considered an allowable meeting or workshop cost?

**Answer:** No, each individual is responsible for their own meal, which can be covered through travel costs if the individuals are in travel status.

**Question:** In a conference funded by NSF participant support, meals are included for the participants. Can the meals for the PI and CU staff organizing the event be charged to the participant support project?

**Answer:** Only meals for the participants may be paid for with participant support costs. If the sponsor-approved budget also included non-participant support costs, meals for the PI and staff may be allowable.