

Principal Investigators (PIs) and Department Research Administrators (DRAs) should ensure costs charged to a sponsored project are accurate and in accordance with the sponsor's terms and conditions, Boston College/OSP's policies and procedures, and any applicable Federal regulations

Direct costs are those costs that can be identified specifically with a particular Sponsored Award or that can be directly assigned to multiple Sponsored Awards relatively easily with a high degree of accuracy. Each cost must follow Federal guidelines and be: allowable, allocable, reasonable, and consistently treated. BC treats all like costs the same, whether they are benefitting a Federal award or a non-Federal funding source. There are certain expenses that may be unallowable as direct charges to federal awards that certain non-federal sponsors consider allowable. The terms and conditions of the specific award and / or the guidelines of the individual non-federal sponsor will prevail. In the absence of clear guidance from the individual sponsor, BC will follow OMB's Uniform Guidance allowability rules.

Typical allowable direct costs include:

- Salaries and Wages
- Fringe Benefits
- Subawards
- Lab Supplies and computing devices*
- Equipment
- Participant Support Costs

*In order to purchase a computing device on a sponsored award, the [OSP Information Technology Device Justification Questionnaire](#) is required to be completed and submitted to OSP **prior to** purchase. The OSP Information Technology Device Justification Questionnaire does not need to be completed if the computing device was clearly identified in the proposed/awarded budget. Please attach the detailed budget justification to the purchase documentation.

Below is a partial list of specific costs that have been identified as unallowable on Federal awards. At no time should unallowable costs be charged to a sponsored award. This list is not an all-inclusive list and for further details regarding the Federal requirements, please review the Uniform Guidance, General Provisions for Selected Items of Cost § 200.420 – 200.475.

- Advertising costs including promotional items and memorabilia e.g. models, gifts, and souvenirs (only specific types of advertising costs are allowable)
- Alcoholic beverages
- Alumni/ae activities
- Contributions and donations
- Entertainment
- Fines and penalties
- Fundraising
- Goods or services for personal use of employees
- Lobbying
- Moving costs if employee resigns within 12 months

Reports Available for Monitoring

Below are some of the available reports for monitoring activity on sponsored awards:

- BCGMR001 ACR Report – Budget /Accounting Comparison Report for Grants
- BCGMR006 Grant Balance Summary Report
- BCGMR004 TDR for Projects/Grants

Review and Approval of Expenses

One key factor in financial management is making sure that spending is in compliance with the sponsor's terms and conditions, Boston College's policies and procedures, and Federal regulations. To minimize risk of non-compliance all vouchers, expense reports and requisitions greater than or equal to \$1,000 of sponsored funding will workflow to OSP for review and approval prior to payment. In addition, on a monthly basis, OSP makes a selection of transaction to review after having been processed. OSP completes a post-review of a selection of transactions from Purchasing Card (P-Card) expenses, expense reimbursements (including travel and non-travel reimbursements), and vouchers.

Boston College is required to provide accurate, timely, and complete disclosure of the financial results of sponsored awards. Timely recording of transactions to awards is critically important, especially as an award's end date approaches, and Boston College must adhere to sponsor's terms and conditions.

Costs Allowable Under Special Circumstances:

Administrative and Clerical Costs

Salary costs of administrative and clerical staff should normally be treated as F&A (indirect) costs. Boston College's practice is that salaries associated with routine services such as preparing proposals, making routine travel arrangements and typing reports should not be charged as direct costs. However, direct charging of administrative and clerical salaries may be appropriate where the nature of the work performed under a particular project requires an extensive amount of administrative or clerical support.

Boston College allows direct charging of administrative and clerical salaries when there is specific sponsor approval and/or if the administrative and clerical salaries were specifically budgeted (and approved) in the proposal. Boston College will NOT allow re-budgeting to administrative and clerical salaries otherwise.

Direct charging of administrative and clerical salaries may be appropriate if all the following conditions are met:

- (1) integral to a project or activity;

- (2) individuals can be specifically identified;
- (3) such costs are explicitly included in the budget or have prior written approval of the agency; and
- (4) the costs are not also recovered as F&A costs.

Cell Phones / Telephone Calls:

Cell phone expenses are usually considered “local telephone costs” and generally not included in the budget. If, however, a cell phone is necessary to maintain contact at remote sites for logistical or safety reasons it may be directly charged. Telephone lines are generally considered multi-purpose and not allowable as a direct cost. The cell phone and/or telephone line cost must be clearly identified in the proposed budget and approved by the sponsor to be considered allowable.

- If a cell phone is considered allowable one must adhere to the [Boston College Cell Phone Policy](#).
- Local telephone costs used to conduct routine business of the project may not be included in the budget and/or incurred on the project.
- Telephone lines including handsets and data lines may only be charged directly if required to:
 - Conduct surveys
 - Maintain contact with project activities conducted at remote locations

Long distance and/or international calls may be charged if the charge can be specifically identified and if the calls are related solely to the management of the project.

Pre-paid Costs

Pre-paid costs (costs requested by vendor to be paid in advance of delivery of goods or services) are not allowed to be directly charged to sponsored awards. However, there may be special circumstances that should be discussed with OSP, and upon its approval, the co-1(t)2(e)ge -1.6ctay onlly cin tuss