



## **Boston College: OFFICE FOR SPONSORED PROGRAMS Travel Costs on Sponsored Programs Policy**

### **Background**

The Boston College Office for Sponsored Programs (OSP) provides administration and support for sponsored programs. Sponsored programs, or the term sponsored awards, may be used in this document interchangeably and mean any agreement, contract, project, or grant that is funded by a source other than Boston College. Activities related to sponsored programs must comply with the sponsor's terms and conditions, Boston College's policies and procedures, and Federal regulations including those from the Office of Management and Budget (OMB) such as OMB's 2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards ("Uniform Guidance").

### **Purpose**

- To assist Boston College employees throughout the travel and business expense process for travel on sponsored programs.
- To provide the Boston College community with a clear and consistent understanding of sponsored programs travel and business expense guidelines and reimbursement procedures.
- To ensure that employee expenditures are properly documented in accordance with the sponsor's terms and conditions, Boston College's policies and procedures, Federal regulations including OMB's Uniform Guidance, and the regulations of the Internal Revenue Service.
- To set reasonable standards that permit University employees to make arrangements for transportation, accommodations, and related expenditures efficiently and in a cost-effective manner.

### **Scope**

This policy is applicable to all sponsored awards and must be followed by schools, departments, centers, institutes, and personnel of Boston College involved with sponsored awards and/or the processing of expenses charged to sponsored awards.

These guidelines apply to anyone who incurs Boston College travel or business expenses and requests payment of costs from a sponsored funding source. Failure to comply with these guidelines may result in a delay or denial of reimbursement.

### **Effective Date**

The effective date of this policy is December 26, 2014 and it was revised in March and July 2018, and February 2022.

## Policy Details

It is the policy of Boston College that all costs charged to a sponsored program must comply with the sponsor's terms and conditions, Boston College's policies and procedures, Federal regulations including OMB's Uniform Guidance, and the regulations of the Internal Revenue Service. **When there is a conflict between Boston College policy and sponsor requirements, the more restrictive policy applies.**

If travel expenses are charged to a sponsored award, the documentation for such charges **must** justify that travel taken by the individual is **necessary to the sponsored award.**

Per OMB's Uniform Guidance section: 200.474, "Travel costs are the expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of the non-Federal entity [Boston College]. Such costs may be charged on an actual cost basis, on a per diem or mileage basis in lieu of actual costs incurred, or on a combination of the two (e.g. per diem for meals and actual costs for lodging), provided the method used is applied to an entire trip and not to selected days of the trip, and results in charges consistent with those normally allowed in like circumstances in the non-Federal entity's [Boston College's] non-federally funded activities and in accordance with non-Federal entity's [Boston College's] written travel reimbursement policies."

Costs incurred by employees for travel, including costs of lodging, other subsistence, and incidental expenses, must be considered reasonable and otherwise allowable to the extent such costs do not exceed charges normally allowed by Boston College's Travel Expense Reimbursement Policy.

The Boston College Travel Expense Reimbursement Policy provides guidelines and procedures for employees who travel on behalf of the University. The basic intent of the policy is to ensure that individuals traveling on University business neither gain nor lose personal funds as a result of that travel.

Please note that Boston College does not permit the reimbursement of travel costs for spouses or dependents, and thus these costs are unallowable on sponsored programs.

Travel costs charged to sponsored awards **must** be allowable, allocable, and reasonable. For Federally funded sponsored programs, they **must** be in accordance with Federal regulations including OMB's Uniform Guidance.

## Documentation of Travel Costs

Travel costs' documentation **must** justify the:

(1) business purpose of the expenses and that participation of the individual is necessary to the sponsored award.

(2) costs are reasonable and consistent with the sponsor's terms and conditions, Boston College's policies and procedures, and Federal regulations including the Internal Revenue Service regulations.

Travel costs should be processed on Boston College's Expense Report form which includes a line for the traveler's signature and certification of the costs. Travel costs should be submitted within 30 days of completion of the trip. The expense report **must** be accompanied by documentation showing the details of what was purchased and proof of payment.

Boston College will reimburse employees for incidental costs (e.g. tolls and tips) without a receipt for up to a maximum of \$25 a day. However, the cost of alcoholic beverages are unallowable on Federal sponsored programs and therefore OSP requires itemized meal/food/beverage receipts.

Per Boston College's Travel Expense Reimbursement Policy, a properly completed Expense Report includes, among other items: the business purpose of the travel and costs incurred; that expenses incurred be itemized by expense type (i.e. meals, parking, lodging) and supported by attached receipts; reconciliation of any travel advance; and the signature of the employee [traveler] being reimbursed, to certify the expenses claimed.

OSP requires individuals to submit the following documentation to substantiate all expenses:

- Air/Rail – itinerary and ticket receipt
- Hotel – itemized folio is required for all lodging expenses. *OSP does not recommend bundling air fare and hotel when booking arrangements if an itemization of the costs for each cannot be obtained.*
- Car rental – car rental agreement receipt. OSP may also require documentation of the need for the car rental and the mileage used.
- Personal car usage – receipts for tolls, parking and daily mileage log listing dates, itinerary, and number of miles. Mileage for use of a personal vehicle on a business trip requires documentation of the starting point and destination from a third-party source such as Google Maps.
- Meals – itemized meal receipt showing details of food/beverages purchased in addition to proof of payment such as a credit card receipt.
- When making travel arrangements, be mindful that each expense needs to be documented separately – receipts that bundle hotel and air fare are not acceptable and therefore not allowable.

### **Conference and Registration Fees**

- Registration confirmation and proof of payment for registration costs.
- When documenting travel costs, include the conference agenda/program that show the conference name, date(s), location, times, and any meals provided.
- Memberships included with the registration fee **are only allowed if** the sponsored award specifically allows, or if the traveler is presenting the sponsored award research at a

conference and would be unable to present at the conference unless traveler is a member; documentation supporting this is required in order to charge the cost to the sponsored award.

- A portion of the registration will not be allowed to be charged to a Federal award if the registration/program agenda clearly includes entertainment and a specific amount is noted, then that will be the amount removed.

## Foreign Travel

Prior to making foreign travel arrangements, OSP should be contacted to discuss the specific destination(s), purpose of the trip, and activities during the trip. OSP may also recommend a discussion with the Provost's Office, Office for Research Compliance (ORC) to assist employees and travelers with ensuring compliance with Federal regulations including Export Controls.

Regardless of the funding source for travel costs' reimbursements, there may be significant compliance requirements concerning travel to or from locations outside of the United States. For example, Federal export control laws and regulations apply to the physical export of controlled equipment including technology devices, data, and materials to foreign countries, the disclosure of controlled information to foreign entities and persons, and access to controlled equipment and technology by foreign persons visiting Boston College. For this reason, the ORC must be contacted for their review prior to making travel arrangements.

Airfare costs in excess of the basic least expensive unrestricted accommodations class offered by commercial airlines are unallowable except when such accommodations would:

- (i) Require circuitous routing;
- (ii) Require travel during unreasonable hours;
- (iii) Excessively prolong travel;
- (iv) Result in additional costs that would offset the transportation savings; or
- (v) Offer accommodations not reasonably adequate for the traveler's medical needs. The traveler **must justify and document** these conditions on a case-by-case basis **and** obtain **prior** written approval from OSP for the costs to be allowable on a sponsored program. Uniform Guidance 200.475(e)

Federal regulations require that "U.S. flag air carriers," or approved carriers under Open Skies Agreement, **must** be used regardless of cost, convenience, or personal travel preference on all federally sponsored programs. For more information, refer to the Fly America Act and Open Skies Agreement.

Please note that the **Department of Defense's funding** restricts all travel to the use of a U.S. carrier. Call OSP to discuss if US Carrier does not fly to destination needed because sponsor approval may be necessary prior to incurring travel costs.

Prior to incurring travel-related expenses, individuals traveling under sponsored awards are encouraged to contact the Office for Sponsored Programs for guidance regarding approved travel

costs, and ORC for any travel to/from the U.S. from/to another country. Documentation of any exceptions or waivers **must** be attached to the travel expense report when submitted for reimbursement.

Fly America Act <http://www.gsa.gov/portal/content/103191>  
Open Skies Agreements <https://www.state.gov/open-skies-partners/>

**Note:** An employee's pre-paid travel costs should be handled through a travel advance. Boston College considers a travel advance to be a loan. As such, each advance **must** be settled within thirty (30) days of an employee's return from travel. To reconcile an advance it must be reported on the Travel Expense Report form that documents the trip, and any unused portion [of the advance] must be deducted from the reports final balance due.

### **Business Meetings**

Expenses for meetings, retreats, seminars, symposia, workshops or events, including food and beverages, may be allowable costs on a Federal award **if** the sponsor expressly states they are allowable. In order for the expense to be allowable, the meeting's primary purpose must be *dissemination of technical information beyond Boston College*. The meeting must also be necessary and reasonable for successful performance of the sponsored award.

**Standard group meetings in which information is shared among laboratory members do not qualify as allowable costs on a sponsored project.**

To substantiate the business purpose of the meeting expenditures, the following must be provided:

- The purpose of the meeting or topic of discussion
- A list of attendees (names and group association) present at the meeting
- Itemized receipts

As with non-meeting-related meals, alcoholic beverages must not be charged to a sponsored project. If Boston College policy permits reimbursement of alcoholic beverages, then they may be segregated and charged to a non-sponsored chart string.

### **Miscellaneous Expenses**

Some miscellaneous expenses are reimbursable by Boston College but are not reimbursable under sponsored projects. Below is a list of some common miscellaneous expenses according to whether they are reimbursable on a sponsored project or are not reimbursable.

#### *Reimbursable Under a Sponsored Project*

- Checked baggage fee
- Curbside check-in fee
- Paper ticket fee

### *Not Reimbursable*

- Frequent flyer mileage or rewards cards fees
- Costs incurred by unreasonable failure to cancel transportation or hotel reservations
- Fines for automobile violations including parking tickets
- Personal auto repairs, insurance deductibles, and surcharges
- Lost or stolen tickets, cash, or property
- Travel accident insurance premiums
- Expenses not directly related to the performance of the travel assignment
- Hotel movie rentals and airline headsets
- Airfare, hotel, rental cars or any other travel purchased with frequent flyer miles or rewards points and/or cost for frequent flyer miles or rewards points
- Toiletry items
- Medication
- Dependent care for non-faculty
- Health club fees
- Magazine, newspapers, and books unrelated to business
- Personal credit card delinquency fees or finance charges
- Travel insurance (trip protection or trip cancellation insurance)

### **Signatures and Approvals**

Per Boston College policy, travelers are responsible for signing Travel Expense Reports to certify that expenses are appropriate and that all required receipts are attached. As part of the University's business practice, it is recommended that each Travel Expense Report be signed by the traveler's direct supervisor or the responsible vice president, dean, department chairperson, or director.

Please note that there is certification language on the Boston College Expense Report above both signatures: "Certification: I certify that all expenses reported here are appropriate and necessary to the objective of the travel and that no other reimbursement will be forthcoming."

### **Retention of Receipts – Scanning Documents**

Travel costs should be processed on the form required by Boston College policy. Travel costs should be submitted within 30 days of completion of the trip. The expense report **must** be accompanied by documentation showing the details of what was purchased and proof of payment.

After the travel expense report has been processed by OSP (if greater than \$1,000) and BC Accounts Payable, best practice is for the Department Research Administrators (DRAs) to review the scanned image in PeopleSoft to ensure that a **correct, complete, and legible** electronic image of the documentation has been uploaded to PeopleSoft. This is necessary for audit purposes and is critical for travel costs charged to sponsored research projects.

Travelers must submit itemized receipts, regardless of the amount, for the following expenses:

- Meals or other expenses that may include alcoholic beverages
- Business meeting meals
- Car rentals
- Hotel / lodging
- Airfare
- All local travel and dining; Boston-area expenses with no airfare, Amtrak or overnight stays

Receipts are necessary for reconciliation of expenses after the trip because these expenses may include unallowable or non-reimbursable charges.

### **Definitions**

See [OSP's Definitions](#) and *Glossary of Terms*, as well as OMB's *Uniform Guidance*.

### **Contacts**

If you have any questions about this policy, how to treat a specific cost, or need additional information, please contact the Office for Sponsored Programs main number at 617-552-3344 or directly contact your area's OSP Liaison ([OSP Staff](#)).