

Boston College  
Chestnut Hill, MA 02467

Memorandum

TO: Council of Deans, Member of the Board of Chairs, Principal Investigators,  
Departmental Administrators

cc: Peter McKenzie (Financial Vice President); Michael Driscoll (Comptroller); Michael  
Naughton (Interim Associate V.P. for Research); and Patricia Mulvaney (Director,  
Financial Management Systems)

FR: John M. Carfora, Director, Office for Sponsored Programs

DT: August 29, 2006

RE: New Expenditure Review Process

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Effective September 1, 2006, all sponsored project (Fund 500) Purchase Requisitions, Vouchers and Expenses totaling less than \$1,000 per transaction will workflow directly to Purchasing and Accounts Payable once departmental approvals have been done. Documentation for transactions under \$1,000 should be forwarded directly to Purchasing and Accounts Payable.

This change should speed the delivery of your purchases and reduce duplication of effort.

On a monthly basis, the Office for Sponsored Programs will review all transactions under \$1,000 for propriety. Certain transactions will be selected for post review by OSP. The documentation for the selected transactions will be requested from the originating departments. It is recommended that originating departments retain copies of all transactions under \$1,000 in anticipation of this monthly review and audit.

Should a transaction be found unallowable in accordance with Boston College Policies and Procedures, federal guidelines, or sponsoring agency terms and conditions, OSP will notify the sponsored project's Principal Investigator and the originating department. The disallowed charge will be transferred from the sponsored project to the department budget.

Items such as general purpose equipment, general purpose supplies, alcohol and entertainment are not allowable on research projects, unless specifically approved by the sponsoring agency. Use of a foreign air carrier is not allowable on federally sponsored projects.

It is recommended that department administrators responsible for processing sponsored project expenditures be familiar with sponsoring agency terms and conditions, federal guidelines (e.g. A-21), as well as Boston College's Policies and Procedures. Pertinent OMB Circulars (A-21, A-133, and A-110) are readily available on-line at <http://bc.edu/research/osp/govreg/>, and many frequently asked questions about allowable/unallowable expenses are available via the OSP website at <http://bc.edu/research/osp/faqs/>.

Accounts Payable will audit for Boston College's policies and procedures only. The originating department will be responsible for all sponsoring agency terms and conditions.

**Important:** If you have questions about the status of transactions less than \$1,000, please contact BC's Office of Procurement Services (2-3055). If you have questions about Federal guidelines or sponsoring agency terms and conditions regarding procurement, and/or the status of transactions over \$1,000, please contact Diane Fabrizio in OSP (2-6873).