

Policy for Allocation and Use of F&A (Indirect Costs) Funds Returned to Departments, Centers, Institutes, Colleges, and Investigators

Facilities and Administrative (F&A) costs, also known as indirect costs, are those costs associated with sponsored projects that are incurred by the University which cannot be readily identified nor specifically attributed with a particular sponsored project yet support research endeavors.

To further support research a portion of the University's F&A funds will be returned to the schools, departments and faculty to incentivize sponsored research activities and assist departments and investigators in ways that will enhance Boston College's research enterprise.

Basis of the Allocation

The amount returned to each unit is 13% of the schools, departments and the investigator's contribution from their sponsored programs F&A recovery. The calculation to determine the dollar amount to be distributed will be based on actuals and will lag one year. For example, the FY15 distribution will be based on FY13 actuals. The allocation will be divided evenly between the schools/departments and the investigators. When there are Co-PI's, the VPR's office will coordinate with the PI in the distribution to the Co-PI's. Since each school is organized differently, the portion distributed between school and department can be modified at the Dean's discretion only. In the event of an exemption to the above policy, e.g., a PI leaves the University, the Dean will work with the VPR to allocate the funds appropriately. Institutes and Centers not associated with a school will make alternate arrangements with the VPR.

Expected Uses for F&A Return:

Research incentives occur at several levels. The fraction returned to the investigator provides a means to purchase many shared items and costs that cannot be identified readily and specifically with a specific sponsored project. The funds pooled at the school and department level can support strategic initiatives or collective needs.

The following are some examples of appropriate uses:

- Common use items in the conduct of research such as, gloves, kim-wipes, other shared supplies, gases, laptops, ink for printers in the labs, lab notebooks, etc.
- Repair of research equipment and computers.
- Support for graduate and undergraduate research assistants or staff engaged in research activities.
- Research related travel for faculty or student researchers to attend professional meetings or to funding agencies.
- Support for activities related to obtaining additional funding such as proposal development.
- Membership in Research Societies, the purchase of research-related publications (books, subscriptions to research journals) and publication costs.
- Shared equipment that can't be easily allocated.

- Travel costs to support speakers on research topics.
- Business meal expenses and meetings with research collaborators.
- A portion of the salary for fully funded researchers (100% on sponsored programs) if they write proposals.
- Supplement of Start-Up packages.

F&A Return Cannot Be Used For:

- Entertainment expenses not related to a research objective, e.g., group outings and holiday parties
- Purchase of alcohol must be approved by the Dean's Office.
- Travel unrelated to research
- Donations to charity or organizations
- Teaching supplies or equipment unless it is part of a research project
- Academic year salaries for the Principal Investigator

The return of F&A is a university investment *not an entitlement*. The expectation is that the administrators and the faculty will use these funds to enhance the research efforts of the university.

Timely Spending

The funds do not carry forward to the next fiscal year; therefore, funds should be expended in a timely manner and will need to be fully spent within the fiscal year they are given. Investigator funds that are not 75% depleted or committed by March 1st of each year will be made available for use by their respective department.