



Boston College: OFFICE FOR SPONSORED PROGRAMS Travel Costs on Sponsored Awards Guidance

General

- Travelers and/or administrators must ensure that documentation identifies the business purpose of the expenses and compliance with sponsor's terms and conditions, Boston College policies and procedures, and any applicable Federal regulations (including IRS' Publications).
- Ensure the grant was active at the time of travel and the reimbursement request is processed prior to the sponsored project's closeout.
- The expense report **must** be accompanied by documentation showing the details of what was purchased and proof of payment.
- Ensure receipts add up to the total amount on the front of the expense report; clearly document when requested reimbursement amount is different than a receipt's total.
- Travelers are responsible for signing Travel Expense Reports to certify that expenses are appropriate and that all required receipts are attached.
- The Principal Investigator should also review and sign/certify the expense report.
- Costs incurred prior to, or after the completion of, the conference the traveler attended are unallowable on sponsored awards without documented business purpose and the cost being allowable, allocable, and reasonable.
- Ensure the accounts used on the expense report are aligned with the actual types of expenses e.g. transportation, lodging, meals, etc.
- Discuss any questions with OSP **prior to** incurring travel costs.

Air Travel

- Documentation showing **proof of payment** (such as itinerary and ticket receipt). A credit card statement may serve as proof of payment but it is not considered a receipt.
 - *OSP does not recommend bundling air fare and hotel when booking arrangements, if an itemization of the costs for each cannot be obtained.*
- If you purchase a ticket for another traveler, your credit card statement must be submitted as **proof of payment** along with the traveler's boarding pass.
- Any additional charges (e.g. baggage fees) must have a valid business purpose. Explanation and supporting documentation must be submitted, this includes **proof of payment**.
- Some costs (charges for upgrades, extra legroom, priority seating, travel insurance e.g. trip protection or trip cancellation insurance) are generally unallowable. If there are unique circumstances, please discuss with OSP **prior** to incurring these costs on a sponsored award.
- **Foreign travel on non-U.S. carrier** may be allowable under certain circumstances and should be discussed with OSP after traveler has reviewed **Fly America Act and Open Skies Agreement**.
- Travel on **Department of Defense awards** always requires 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.

- Travelers may fly Business Class (or First Class if Business Class service is not offered on the flight) only when the flight has a scheduled in-air flying time greater than 6 hours or if any part of a round trip airfare is in excess of six hours. The cost of Business Class (or First Class if Business Class service is not offered) may not be charged to sponsored projects.
- In cases where travelers traveling under sponsored projects fly Business Class (or First Class if Business Class service is not offered on the flight), travelers must document the lowest available coach fare when submitting their post-trip expense report. Travelers must subtract the lowest available Coach fare from the Business Class (or when acceptable, First Class) fare and allocate the difference to a non-sponsored discretionary cost object.
- See also Uniform Guidance 200.475 (e); 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").

Ground Transportation

- Receipts and **proof of payment** for costs e.g. taxi, parking, etc.
- Boarding passes for trains, including Acela train.
- Mileage for use of personal vehicle on a business trip requires documentation of the starting point and destination from a third-party source such as Google Maps.
- Subway pass reimbursement requires proof of purchased amount, an itinerary for where the traveler went, how much the trips individually cost, and the total expense (which should be at least equal to the purchased amount). Travelers will be reimbursed for only the amount used.
- Final itemized car rental receipt. *OSP or sponsor may also require documentation of the need for the car rental and the mileage used.*
- **Car upgrades are unallowable costs.**

Lodging

- **Final itemized hotel bill** showing all hotel charge details and **proof of payment**
- If meals are charged to the room, the traveler must keep the itemized meal receipt and provide the list of attendees at the meal.
- Online hotel bookings require email confirmation and **proof of payment**, still include itemized bill received at hotel. *OSP does not recommend bundling air fare and hotel when booking arrangements, if an itemization of the costs for each cannot be obtained.*
- **Lodging per diem is NOT allowed on sponsored awards.**

Meals

- **Itemized meal receipts** showing details of food/beverages purchased.
- **Proof of payment** including gratuity.
- List of attendees, if more than just the traveler, and their relationship to the award being charged and the business purpose of the meal.
- Reimbursement for the cost of alcoholic beverages is not allowed on a sponsored program. If a receipt includes the cost, then the cost as well as the associated tip and taxes must **be removed** from the sponsored program.

- Per diem may be used to cover the costs of meals and related taxes and gratuities for the actual days of travel and for days working at the destination. However, on the first and last day of travel, Federal regulation only permits 75% of the per diem be reimbursed to the traveler. If per diem is used, then it must be used for the entire trip (all dates), and actual receipts for meals will not be permitted. Traveler cannot use itemized meal receipts for one day and per diem for another day.
- If a conference/meeting agenda includes meals, then per diem amount may not be claimed for those meals.

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.

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.

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

- There are significant Federal compliance requirements concerning foreign travel, regardless of the funding source for cost reimbursements.

- Prior to making foreign travel arrangements, **anyone that will be** presenting data at a conference, working with a collaborator, bringing a laptop or other electronic device data equipment and supplies on the trip should first discuss this with the Provost's Office, [Office for Research Compliance](#), who can assist employees and travelers with ensuring compliance with Federal Export Controls regulations.
- Some sponsors require **prior approval** for foreign travel, and if it is not documented, then foreign travel costs are unallowable on the sponsored award, if prior approval was not obtained.
- Some sponsors delegate approval of foreign travel to OSP and travelers should discuss foreign travel with OSP **in advance of foreign travel** to obtain OSP's approval.
- **Foreign travel on a non-U.S. carrier** may be allowable under certain circumstances and should be discussed with OSP **before** the trip is booked or taken, and after traveler has reviewed **Fly America Act and Open Skies Agreement**.
- Best practice – use the **American Express Corporate Card** to pay for foreign costs.
- When **processing an expense report**, include the credit card statement in addition to receipts because the statement will show the amount paid (it converts the foreign currency to U.S. dollars using the exchange rate for that date).
- Boston College recommends using [Oanda](#) for **calculating the exchange rate** on purchases paid with cash. Best practice is to use the average exchange rate in effect on the first day of travel.
- If foreign travel was part of the approved budget from the award proposal, then including that page of the (approved) proposal with the expense report will increase the efficiency of processing travel costs.
- When receipts are not in English, the translation with an itemization of the costs must be provided in order to determine if the costs are allowable, allocable, and reasonable.

Per Diem

- Reimbursement on a per diem basis is allowable for all U.S. travel based on the [CONUS standard rates](#) and for International travel based on [U.S. Department of State rates](#).
- Per diem may be used to cover the costs of meals and related taxes and gratuities for the actual days of travel and for days working at the destination. If per diem is used, then it must be used for the entire trip, and actual receipts for meals will not be permitted (traveler cannot use itemized meal receipts for one day and per diem for another day).
- For travel on Federal sponsored programs, the first and last day of travel is only 75% of the per diem, in accordance with Federal regulations.
- If a conference/meeting agenda includes meals, then per diem amount may not be claimed for those meals.