



Boston College: OFFICE FOR SPONSORED PROGRAMS

Research IDC Waiver Policy

Purpose of Policy

To provide clarity on Boston College (BC) expectation for maximum recovery of indirect costs on sponsored projects, and when waivers of full indirect cost recovery may be requested and considered for such projects.

Scope

This policy applies to individuals, including the Principal Investigator (PI) and any other person regardless of title or position, who is responsible for the purchasing, conduct, design, implementation, oversight, expenditures, or reporting of sponsored projects administered under the auspices of BC, which may include non-BC collaborators or non-BC consultants.

Definitions

Indirect Costs: Indirect costs refer to the real infrastructure costs incurred by BC in support of a viable environment for the conduct of sponsored activities. Such infrastructure costs include the cost of BC's space and the allocable administrative costs related to the management and oversight of sponsored projects at BC.

Indirect Costs Waiver: In the context of this policy, an Indirect Cost Waiver refers to situations where a PI seeks to submit a funding request for a sponsored activity that does not include the maximum indirect cost allowance normally permitted by the sponsor, or when a PI requests that BC accept a reduced indirect cost rate on a previously awarded grant.

Policy Statement

It is expected that requests for funding of a sponsored project submitted through BC will include the full negotiated indirect cost rate or published agency indirect cost rate for the type of activity proposed.

Published rates are often included on the sponsor websites, bylaws, funding notices and requests for proposals from sponsors. When no published rates exist, project submissions will use the current negotiated indirect cost rate for the respective submitting entity and sponsored project type.

Exceptions to the above full indirect cost rates will require that a waiver request be submitted and approved before proposal submission as described below:

When a PI seeks to submit a proposal, application or other request for funding for a sponsored project at a rate other than the standard/full indirect cost rate, or requests a reduction in the F&A rate for a previously awarded grant, a formal waiver of indirect cost recovery must be requested two (2) weeks in advance of the submission date via the Proposal Transmittal Form (PTF), by marking off the box labeled “Requested/Required F&A Waiver” on step 5 of the PTF, a written justification must be included during this process in order for a formal review to be conducted, along with a decision from the Vice Provost of Research or designated representative.

The written justification must include the following:

- a) Justification for the waiver explaining the specific need and rationale for the requested waiver such as the impact on project feasibility, potential research findings, institutional visibility, future funding opportunities and growth of research programs.
- b) The annual and total project-period budgets for the project and the variance between the full and proposed indirect cost recovery.
- c) Description of any “direct costs in lieu of indirect costs” permitted by the sponsor funding opportunity.
- d) Description of institutional resources that will be used in support of the project over its expected term (i.e., space, equipment, anticipated staff support).
- e) Description of any financial support for the project provided by non-sponsored funds.

The Vice Provost of Research (or designated representative) shall review the written request submitted via the Proposal Transmittal Form and will approve the request via the workflow process of the PTF and/or communicate any additional information needed directly to the PI or Departmental Research Administrator. A final decision on the waiver request will be communicated within one (1) week of receipt of request or within five (5) business days of the proposal submission date via the Proposal Transmittal Form Workflow.

Contacts

If you have questions about F&A Funds, please reach out to the appropriate OSP staff member for your department; Team Department Assignment List is on OSP’s website.