

HARVARD UNIVERSITY



Cost Sharing Policy

Originally Issued: March 1, 2011
Last Revised: April 27, 2020
Responsible Office: Office for Sponsored Programs

Policy Statement

Harvard University has established the following policy for the management of cost sharing to comply with the requirements of the Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (“Uniform Guidance”) and federal agency policies and procedures. Additionally, any non-federal sponsor cost share requires similar diligence to recognize the commitment and maintain appropriate documentation which provides evidence of a cost sharing commitment. Therefore, all committed cost sharing is subject to this policy.

Cost sharing is any project cost that is not reimbursed by the sponsor to support the scope of work defined by the federal or non-federal sponsored award. Cost sharing, also known as matching, is funded by Harvard or a third-party, which is generally a non-federal resource.

Harvard strongly discourages cost sharing, unless such a commitment is required by the federal or non-federal sponsor. All committed cost sharing must be tracked and may require reporting.

Reason for Policy

Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Sections 2 CFR 200.306 (“Uniform Guidance”) states “Under Federal research proposals, voluntary committed cost sharing is not expected. It cannot be used as a factor during the merit review of applications or proposals, but may be considered if it is both in accordance with Federal awarding agency regulations and specified in a notice of funding opportunity.” Voluntary cost sharing should not be included in a federal proposal.

Cost sharing expenditures must adhere to the same accounting, financial, legal, and regulatory requirements as direct cost expenditures on sponsored awards and must comply with the following:

- Federal or non-federal sponsored award terms and conditions
- Federal regulations including restrictions for procurement and airfare
- University and school/tub-level sponsored policies and guidelines
- Donor restrictions

For federally-funded sponsored awards, Uniform Guidance Section 200.306 requires that “cost sharing funds are a) verifiable from the University's records b) not included as contributions for any other federal award c) necessary and reasonable for the accomplishment of the project or program objectives d) are allowable under Subpart E Cost Principles e) not paid from another federal award and f) included in the approved budget when required by the Federal awarding agency.”

Failure to appropriately document cost sharing commitments from verifiable official University records could result in audit findings and require the return of funds to the sponsor.

Who Must Comply

All Principal Investigators (PIs) and administrators at Harvard University within all schools, units, divisions, University-wide initiatives, and centers who are involved with the administration and conduct of sponsored awards must comply with this policy

Types of Cost Sharing

Mandatory Committed Cost Sharing

Costs required as a condition of the award which must be tracked and may require reporting. This type of cost sharing is required by the Sponsor and must be included in the proposal.

Voluntary Committed Cost Sharing

Cost sharing specifically pledged by Harvard on a voluntary basis which is quantified in either the proposal budget and/or narrative and becomes a binding requirement of the award, must be tracked, and may require reporting. *Note: When a PI decides to use other funding source(s) to fulfill a proposed and budgeted effort commitment, that effort must be treated as voluntary committed cost sharing for both effort reporting and inclusion in Facilities and Administrative rate calculation purposes; however, reporting to the sponsor is not required.*

Voluntary Uncommitted Cost Sharing

Costs and effort that are not included as part of the submitted proposal or upon acceptance of the award. This does not need to be tracked or reported.

Over-the-Cap Salary

The portion of a faculty or staff member's salary and associated fringe benefits that exceed regulatory maximum imposed by the sponsor (e.g., National Institutes of Health and Department of Defense salary cap). Over-the-cap salary cannot be used to meet a mandatory or voluntary committed cost sharing requirement, since it is considered an unallowable cost to the sponsor. This should be tracked via companion account for effort reporting.

In-Kind Cost Sharing

In-kind cost sharing are contributions wherein the value can be readily determined, verified, documented, and justified but where no actual cash is transacted in securing the good or service comprising the contribution. When applicable, an estimated value of the in-kind cost sharing must be identified and documented based on the fair market value determined at the time of accepting the award. In-kind cost sharing must be tracked manually by the department/local unit managing the award.

Refer to Appendix A for sources of cost sharing and types of expenditures which can be cost shared.

Refer to Appendix B for definition and applicable use of a companion account.

Roles and Responsibilities

The following roles and responsibilities are defined by this University policy. Please consult the [Harvard University Cost Sharing Procedure Guide](#) for more information. Implementation guidance may vary by school/tub.

PI & Department/Local Level Managing Units are responsible for the following:

At Proposal

- Identifying the type of committed cost sharing and ensuring the cost share budget includes expenditures that are allowable, allocable, reasonable, and consistently accounted for in accordance with University and sponsor policies
- Entering the cost sharing commitment in GMAS
- Obtaining department/local level managing unit approval and signatures prior to proposal submission to sponsor

Upon receipt of award and during the award period

- Upon request from the submitting office (Office for Sponsored Programs (OSP), HSPH or HMS Office of Research Administration (ORA)), determining if there have been any changes in the proposed cost sharing commitment (e.g. increased or decreased amount)
- Confirming that funds are available for cost sharing as committed or providing an alternate source of funding to meet the commitment if adequate funds are not available
- Notifying submitting office and updating GMAS when there is a change in total cost sharing amount or in cost sharing source defined as follows:
 - To or from University, Sponsored, In-kind, sub-recipient
 - From one sponsored fund to another sponsored fund
 - From one sub-recipient to another
 - From one In-kind source and/or Description to another
- Monitoring the committed cost share through verifiable University records throughout the entire award period

- Using companion accounts with a sponsored activity and subactivity value with a non-sponsored fund, when required
- Providing cost sharing information to OSP Research Finance Team for reporting, if required by the sponsor

At Closeout

- Providing cost sharing information and confirming the cost sharing commitment has been met (including any In-Kind contributions) and coordinating with OSP Research Finance to resolve any cost sharing discrepancies
- Reconciling cost share companion accounts
- Assuming any financial loss if cost sharing commitments are not met and sponsor does not approve a reduction of cost sharing commitment

School/Tub Level Officials are responsible for the following:

At Proposal

- Reviewing proposal for cost sharing commitments and providing dean's/designee's approval

Upon receipt of award and during the award period

- Working closely with department/local level managing unit and PI to monitor committed cost share through verifiable University records throughout the entire award period

At Closeout

- Coordinating with the department/local level managing unit and OSP Research Finance Team to resolve any cost sharing discrepancies

Submitting Offices (OSP/ORO) are responsible for the following:

At Proposal

- Reviewing proposals for cost sharing commitments and determining if the proposed cost sharing is allowable and in compliance with sponsor and University policies and ensuring the appropriate school- level approvals for cost sharing sources are obtained

Upon receipt of award and during the award period

- Determining whether there have been any changes to the proposed cost sharing commitments
- Confirming with the department/local level managing unit that committed cost sharing funds are available
- Requesting a renegotiation of the cost sharing commitment from the sponsor if cost sharing obligation cannot be fulfilled (Note: If the sponsor is unwilling to renegotiate the cost sharing terms of the award, the University may be forced to decline the award.)

OSP Research Finance Team is responsible for the following

During the award period and at award closeout

- Confirming that the cost share commitment has been met and complies with University and sponsor policy
- Coordinating with department/local level managing unit to address and clarify potential cost sharing issues and, if necessary, resolve with school/tub-level officials
- Reporting cost share commitment to sponsor, if required

Related Policies

- [Sponsored Expenditure Guidelines](#)
- [Effort Reporting Policy](#)
- [Sponsored Financial Reporting and Close Out Policy](#)

Related Documents

- [OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards](#)
- [Memoranda 01-06 -- Clarification of OMB A-21](#)
- [National Institutes of Health \(NIH\) Salary Cap Summary](#)
- [Federal Acquisition Regulation: Limitation on Allowable Government Contractor Employee Compensation Costs \(2016\)](#) - Applies to federal contracts only
- [University Cost Sharing Procedure Guide](#)

Resources

- [Cost Sharing FAQ](#)
- [Completing the Cost Sharing Form at Proposal Job Aid](#)
- [Reviewing Cost Sharing – Department Administrator Job Aid](#)
- [Reviewing Cost Sharing – Central Administrator Job Aid](#)
- [Completing a Cost Sharing Request Job Aid](#)
- [GMAS Revision for Cost Sharing – Central Office Operations Job Aid](#)

Contacts and Subject Matter Experts

Office for Sponsored Programs:

- Pre-award: [Joel Eglund](#), [Lee Zagorski](#)
- Post-award: [Marc Todesco](#)

School and Local Subject Matter Experts:

- FAS Pre-award: [Jennifer Lech](#), [Jimmy Matejek-Morris](#)
- FAS Post-award: [Marina Magid](#)
- HGSE: [Tiffany Blackman](#)
- HMS: [Kelly Evans](#)

- SEAS: [Pamela Baker-Webber](#)
- SPH Pre-award: [Catalina Diaz](#)
- HKS: [Charlene Arzigian](#), [Sarah Svenson](#)
- HDS: TBD

Revision History

- 7/25/13 – Added to OSP website in PDF format
- 12/2/14 – Updated references for the Uniform Guidance
- 3/8/2017 – Changes represent a major revision.
 - Reason for the Policy updated, Types of Costs Sharing updated, Basic Considerations section deleted, Sources of Cost Sharing moved to new *Appendix A*, Types of Costing moved to new *Appendix A*, Roles and Responsibilities section updated to include life cycle of cost sharing responsibilities, Related Policies removed and new added, Related Documents removed and new added, Resource section added, Forms section removed, Definitions section removed, *Appendix B Decision Chart for Cost Sharing Companion Account Coding* added, *Appendix C Cost Sharing Documentation Decision Chart* added.
- 11/30/2017 - Added clarification that subactivity is part of the cost sharing companion account.
- 2/26/2018 – Added clarification to “Reason for Policy” that cost sharing expenditure rules must comply with federal regulations including purchasing and airfare
- 4/27/2020 – Due to the GMAS release of enhancements to the cost sharing module, removed references to the Harvard University Cost Sharing Form (HUSCF) and *Appendix C*. Updated Roles and Responsibilities to reflect that changes to Cost Sharing must be made in GMAS, and updated the types of changes that must be entered. Moved responsibility to confirm funds are available from the school to the department/local level managing unit. Updated department/local level managing unit responsibility to obtain department/local level managing unit approval rather than school approval at proposal. Updated language to consistently use “cost sharing” rather than “cost share”

Appendix A

Sources of Cost Sharing Contributions

University Contributions

Commitments that are paid from University funds using gift, endowment, or other non-sponsored sources, as represented by the 000001- 054999 and 300000-699999 fund ranges.

Sponsored Contributions (or Matching Funds)

Commitments that are paid from non-federal sponsored awards at Harvard, as represented by the fund range 200000-299999. Prior approval or authorization must be obtained from non-federal sponsor providing the cost sharing commitment. These types of commitments must be tracked manually by the department or local unit managing the award.

In-Kind Cost Sharing

In-kind cost sharing are those contributions wherein the value can be readily determined, verified, documented, and justified but where no actual cash is transacted in securing the good or service comprising the contribution. When applicable, an estimated value of the in-kind cost sharing should be determined and documented based on the fair market value at the time of the accepting award. In-kind cost sharing must be tracked manually by the department/local unit managing the award.

Subrecipient Cost Sharing

Commitments, expenses, or in-kind cost sharing made by subrecipients where Harvard is the prime awardee. Cost share is included in the subrecipient's proposal and documented in the subaward agreement. These types of cost sharing commitments cannot be tracked in Harvard's systems; therefore, the commitments must be verified manually by the department or local unit managing the award through subrecipient invoices.

Cost Sharing Expenditures Types

Cost sharing commitments can be met using direct or indirect costs that are allowable, allocable, reasonable, and consistently accounted for in accordance with University and sponsor policies.

A. Direct Costs

1. Committed effort

Salary and fringe benefits associated with faculty and staff committed effort. Note that over-the-cap salary, or salary paid to an individual in excess of a sponsor-designated limit, cannot be used to meet a cost sharing commitment.

2. Other direct costs

Direct costs that are considered allowable on a sponsored award could be cost shared. Some examples include the following:

- Travel expenses (Note: Cost sharing for a federal award must comply with federal travel regulations including lowest economy airfare and the Fly America Act as outlined in the University Travel Policy.)
- Laboratory and other supplies
- Consultant costs and other professional services
- Equipment items that do not meet the capitalization threshold

The purchasing of goods and services as cost sharing expenses must comply with federal procurement requirements including use of the vendor justification form and debarment certification, as outlined in the University Procurement Policy.

3. Equipment

Moveable, tangible personal property with a useful life of one year or more and a per-unit acquisition cost of \$5,000 or more. Capital equipment includes scientific equipment, fabrications, and software. Capital equipment is recorded on the University's general ledger as a capital asset and expensed to the appropriate capital equipment object code.

Existing capital equipment cannot be offered as cost sharing. Rather than committing the use of existing Harvard-owned equipment as cost sharing, proposals should characterize the equipment as "available for the performance of the project at no direct cost to the sponsored award."

B. Indirect Costs or Facilities and Administrative (F&A) Costs

Indirect costs or F&A are costs that are incurred for common or joint objectives and, therefore, cannot be identified readily and specifically with a particular sponsored project, instructional activity, or any other institutional activity.

Indirect costs may be offered in a proposal to meet cost sharing requirements imposed by the sponsor and must be approved by the sponsor in order for the amount to be included as part of a cost sharing commitment.

Specifically, in the case of a federal award, the federal agency's approval can be based on the acceptance of a budget that clearly includes F&A as part of cost share or a specific approval by the agency. Without such approval the indirect costs cannot count toward cost sharing requirements.

1. Unrecovered overhead

The amount of indirect costs not recovered from a sponsor due to a sponsor funding an award with an indirect cost rate below the University's federally negotiated F&A rate. This type of unrecovered overhead cannot be included as part of cost sharing or matching without the prior approval of the sponsor.

2. Overhead on cost shared University resources

When direct costs using the University funds are included as cost sharing commitments, the associated indirect cost is not visible in General Ledger. Overhead on cost shared University resources may be included as part of the University cost sharing commitment only if it is approved by the sponsor.

Appendix B

Decision Chart for Cost Sharing Companion Account Coding

A *companion account* is an account that records cost-sharing amounts, often coded using the sponsored activity and subactivity value with a non-sponsored fund value, in the Harvard chart of accounts.

Table 1: Decision Chart for Cost Sharing Companion Account Coding

	Mandatory Committed Cost Sharing	Voluntary Committed Cost Sharing	Voluntary Uncommitted Cost Sharing	Over-the-Cap Salary
University Contributions are: University Funds (gift, endowment, or other unrestricted non- sponsored sources in the fund range of 000001-054999 and 300000-699999)	Required (See Note 1)	Required (See Note 1)	Not required	Required (See Note 1)
Sponsored Contributions are: Non-federal sponsored awards (in the fund range of 200000-299999)	Not required	Not required	Not required	N/A
In-Kind Cost Sharing is: Non-cash contribution of goods and services from the University or donations from third parties	Not required	Not required	Not required	N/A

Note 1: There may be exceptional cases in which a companion account cannot be used to track cost sharing. Therefore, a detailed listing must be provided at interim reporting periods and at award closeout.

HARVARD UNIVERSITY



Harvard University Cost Sharing Procedure Guide

Last Revised: April 27, 2020

Responsible Office: Office for Sponsored Programs

Introduction

In accordance with the University Cost Sharing Policy, any quantifiable committed cost Sharing (mandatory or voluntary) becomes a legally binding and accountable commitment to the University upon acceptance of an award; therefore, committed cost sharing must be appropriately tracked and managed to ensure the commitments are fulfilled according to the federal regulations, University policy, and the terms and conditions of the sponsored award.

Effective management of cost sharing commitments on sponsored awards requires a collaborative effort with the Principal Investigator (PI), department/local level managing units, school level officials, and Office for Sponsored Programs (OSP)/ HMS & HSPH Offices of Research Administration (ORA). To ensure that cost sharing commitments on sponsored awards are consistently documented and verifiable from the University's system of records, including the Grants Management Application Suite (GMAS) and the University's General Ledger (GL) when applicable, the *University Cost sharing Procedure Guide* outlines the standard business processes for managing cost sharing commitments throughout the life cycle of an award, including proposal submission, award acceptance and revisions, tracking and reporting of cost sharing expenditures, and reconciliation and verification of fulfilled cost sharing commitments at award closeout.

This Guide applies to all parties who are responsible for the management of cost sharing commitments as indicated in the University [Cost Sharing Policy](#). Please note that in addition to the procedures in this Guide, some schools may have school-specific procedures or guidelines for managing cost sharing commitments at the school and department/local level managing units.



I. Cost Sharing at Proposal Submission

A. Department/Local Level Managing Unit/PI/School/Tub Level Official

University policy strongly discourages committing cost sharing unless mandated by the sponsor. If there are questions about including a voluntary cost sharing commitment in a proposal budget or proposal narrative/scope of work, the department/local level managing unit administrators should work with the School/Tub Level approvers and/or submitting office to determine if including voluntary cost sharing is appropriate. If a determination is made to proceed with including committed cost sharing within the proposal, the department/local level managing unit administrators should work with the PI to complete the following steps during the proposal preparation process:

1. Determine that any cost sharing commitments in the proposal are allowable, allocable, reasonable, and consistently accounted for in accordance with Sponsor and University policies
2. If cost sharing is not required by the sponsor, and the PI includes a quantifiable cost sharing commitment in the proposal budget and/or proposal narrative, the department/local level managing unit must obtain school official's approval
3. Complete the proposed cost sharing information in GMAS. Refer to the [Completing the Cost sharing form at Proposal job aid](#) for more detailed instructions for entering proposed cost sharing commitments in GMAS.
4. At lock and route, ensure that the appropriate cost sharing signatories are represented on the GMAS proposal homepage and that appropriate signatures are checked as required based on school's cost sharing signature procedure.

See Appendix A: Recommended Documentation to identify recommended documentation to be uploaded to GMAS document repositories in support of a cost sharing commitment.

B. Submitting Office (OSP/ORA)

When a proposal includes a cost sharing commitment, OSP and ORA are responsible for reviewing the proposal and determining if the proposed cost sharing commitments are appropriate through the following steps:

1. Determine if the cost sharing commitment is consistent with the sponsor's requirements. If cost sharing is not required by the sponsor, work with the department/local level managing unit and school official to minimize cost sharing commitment, including revising proposed cost sharing commitment using non-quantifiable language where possible. For example: *(a) The University will ensure equipment is available for the performance of the project at no direct cost to the sponsored award. (b) The Principal Investigator will be responsible for the overall planning of the projects, defining experimental directions, interpreting data, communicating with collaborators, and reporting project results to the sponsor and the scientific community in the form of progress reports, papers, and presentations.*
2. Review cost sharing budget and proposal budget justification to ensure that proposed cost sharing is allowable and eligible as cost sharing and the cost sharing expenses are in compliance with the federal regulations, sponsored award terms and conditions, and University policies and procedures.
3. Review the proposed cost sharing in GMAS to confirm the information entered by the department/local level managing unit is accurate and the appropriate approval signatures are logged before the proposal is submitted to sponsor.

See Appendix B: School Specific Cost Sharing Signature Guidance

II. Cost Sharing at Award Setup and Revisions during Award

A. Award Setup

OSP/ORA is responsible for reviewing the terms and conditions of the award to confirm if there are any changes to the proposed cost sharing requirements **before the acceptance of the award.**

1. **If there are no changes to the proposed cost sharing requirement in the award notice**, OSP /ORA will contact the department/local level managing unit to verify and confirm if the proposed cost sharing indicated in GMAS at the proposal stage is still accurate.
2. **If there are changes to the original proposed cost sharing or cost sharing is a new requirement and it was not included in the original proposal**, OSP/ORA will work with the department/local level managing unit to complete a cost sharing request in GMAS. If the originally proposed cost sharing commitment can no longer be met, OSP/ORA will request sponsor approval of reduced level of cost sharing commitment. This may result in a reduction in the sponsored award. If the sponsor is unwilling to renegotiate the cost sharing terms of the award, the University may be forced to decline the award.
3. When issuing an Action Memo for a new award with committed cost sharing, OSP/ ORA should indicate the total amount of the committed cost sharing in the Action Memo Remarks.
Upon receiving the Action Memo notification, the OSP Research Finance Post Award Operations team is responsible for scheduling the any financial reporting requirements related to cost sharing.

B. Cost Sharing Commitment Revisions during Award

The cost sharing module in GMAS must accurately capture the cost sharing commitments based on the most recently updated terms and conditions of the sponsored award. When there are changes to the approved cost sharing commitments, either in total amount or in source of cost sharing, a revision is required in GMAS. The department/local level managing unit must submit a GMAS cost sharing request.

Once the GMAS cost sharing request is routed, OSP/ORA will review, and if approved will issue a new action memo reflecting the approved changes. If needed, OSP Research Finance Post Award Operations team will update any financial reporting requirements in GMAS.

Although it is a best practice to update GMAS for *any* change to cost sharing, please refer to the chart below to identify which types of changes require submission of a GMAS cost sharing request and department/local level managing unit approval. Additional school level approval guidance may differ by

school. Please note that based on the terms and conditions of an award, any of these types of changes may also require sponsor approval.

Table 1: Types of Changes

#	Type of Change	GMAS Cost Sharing Request	Dept Approval Required?
1	Change in total cost sharing amount	Required	Yes
2	Change from One Source to Another (to or from University, Sponsored, In-kind, sub recipient)	Required	Yes
3	Change from one sponsored fund to another sponsored fund	Required	Yes
4	Change from one University fund to another University fund	Recommended	No
5	Change to budget line items (no change to total)	Recommended	No
6	Change from one sub-recipient to another	Required	Yes
7	Change of In-Kind source and/or description	Required	Yes
8	Change to or from Voluntary / Mandatory	Required	Yes

C. Reportable Cost Sharing Commitments in Subawards (when Harvard is the prime awardee)

For an outgoing subaward with reportable cost sharing commitment(s), the subaward cost sharing commitment is recorded in the GMAS cost sharing module, however, actual cost sharing expenses cannot be identified in the Harvard General Ledger (GL). When issuing the Action Memo for the subaward, OSP/ORR should clearly note the cost sharing commitment and any cost sharing reporting requirements in the Action Memo remarks

Department/Local Level Managing Units

The department/local level managing unit is responsible for processing subrecipient invoices, obtaining cost sharing information from the subrecipient confirming cost sharing commitments have been met, retaining a record of the cost sharing commitment (uploading to GMAS is recommended) and providing subrecipient cost sharing to OSP Research Finance Team for reporting. For a multi-year subaward, the subrecipient is generally required to confirm the actual cost sharing expenses annually on the final invoice or the financial report of each budget period or provide a separate certified cost sharing report if required by the subaward agreement. The subrecipient cost sharing report or certification must be obtained to meet the University's sponsored financial reporting requirements.

See Appendix A: Recommended Documentation to identify recommended documentation to be uploaded to GMAS document repositories in support of a cost sharing commitment

III. Cost Sharing Monitoring, Reporting, and Award Closeout

A. Tracking and Monitoring of Cost Sharing Expenditures & Commitments

Department/Local Level Managing Unit

Department/local level managing units are responsible for **ensuring that committed cost sharing expenses are posted to the correct applicable cost sharing account string(s)** in the GL when the cost sharing sources are University funds or sponsored matching funds. The use of a companion account is required for all committed cost sharing direct expenses associated with a sponsored award and should be coded using a sponsored activity and subactivity value with a non-sponsored fund. When the cost sharing source is another non-federal sponsored fund (i.e. matching fund) or in-kind contribution, cost sharing must be documented, tracked, and confirmed by the department/local level managing unit using alternative methods that are verifiable from University records (e.g., support letter demonstrating that the amount of contribution or commitment has been met).

The department/local level managing unit is responsible for **conducting regular reviews and reconciliations** of the award expenditures and related committed cost sharing expenses to ensure that the costs are allowable, allocable, reasonable, and consistently comply with federal regulations,

University policies, and sponsored award terms and conditions. Any in-kind contributions must also be monitored and reviewed to ensure these commitments are being met.

If the sponsor requires cost sharing reporting, the department/local level managing unit is responsible **for providing OSP Research Finance Team with cost sharing supporting documentation** including a reconciled HART Transaction Listing of cost sharing expenses posted in the GL, and reportable subrecipient cost sharing information when applicable. For in-kind cost sharing, all documentation maintained at the department/local level managing unit will be reviewed by OSP Research Finance Team to determine how the cost sharing commitment is reported to the sponsor

See Appendix A: Recommended Documentation to identify recommended documentation to be uploaded to GMAS document repositories in support of a cost sharing commitment

All cost sharing supporting documentation must be retained locally for audit purposes and should be uploaded to GMAS.

OSP Research Finance Team

The OSP Research Finance Team is responsible for tracking the cost sharing reporting due dates, requesting cost sharing supporting documentation from the department/local level managing unit, reviewing and validating cost sharing documentation including cost sharing information in GMAS, and cost sharing financial information in the general ledger and submitting the required cost sharing reports to the sponsor.

In general, cost sharing review is conducted at the time of financial reporting or invoicing. However, when financial reporting and invoicing is not required, an internal review of cost sharing will occur at the end of each budget year, which may require follow up with the department/local level managing unit to clarify potential issues or to request additional supporting documentation related to the award expenditures and cost sharing commitments.

B. Cost Sharing Reporting and Award Closeout

Frequency of Cost Sharing Reporting

For most federal awards, cost sharing expenses are reported as the “Recipient Share of Expenditures” in the Federal Financial Report (FFR) due at the end of the budget period or within 90-120 days after the end of the award, depending on the award terms.

One exception is NSF, which does not require the grantees to submit FFRs for individual awards. NSF requires that cost sharing reports be submitted via [Research.gov](https://www.research.gov). The cost sharing reports for NSF awards must be submitted annually within 90 days **before the end of the current budget period** and within 120 days following the expiration of the award. The submission of cost sharing reports for NSF awards is closely coordinated between the OSP Research Finance Team, who reviews and confirms the actual cost sharing expenses posted in the GL and other related supporting documentation provided by the department/local level managing unit, and the OSP Grants and Contracts Specialist/Officer who reviews and submits on behalf of the Authorized Organization Representative (AOR) the cost sharing report in Research.gov.

If cost sharing reporting is required as part of regular invoicing (e.g., monthly or quarterly), the OSP Research Finance Team will coordinate with the department/local level managing unit to determine the amount of cost sharing to be reported, which may require additional supporting documentation.

OSP Review of Cost Sharing Expenses for Reporting

When an award requires the reporting of cost sharing, OSP Research Finance reviews the cost sharing module in GMAS, the terms and conditions of the award, and the cost sharing expensed in the GL and/or supporting documentation provided by the department/local level managing unit. This review process generally follows the steps below:

- Review the cost sharing commitments in GMAS and review the cost sharing requirements listed in the terms and conditions of the award
- For cost sharing expenditures in the GL:

- Access the cost sharing expenses posted to the companion account by running a HART Transaction Listing or obtaining a HART Transaction Listing from the department/local unit for any cost sharing expenses that were not posted to a companion account.
- For sponsored contributions (matching funds), access the sponsored cost sharing/matching account(s) in GMAS and the GL
- Review and confirm that the cost sharing expenses in the GL are consistent with the approved cost sharing commitments recorded in GMAS and that they are in accordance with the terms and conditions of the sponsored award
- Request the department/local level managing unit remove any unallowable cost sharing transactions and exclude these transactions from the cost sharing reporting to be submitted to the sponsor
- If there are sponsor-approved indirect costs as part of the total cost sharing commitments and the cost-sharing indirect costs are not captured on the non-sponsored fund in the GL (when the cost sharing source is a University fund or the sponsor's indirect cost rate is lower than the University's federally negotiated rate), OSP Research Finance will prepare an OSP internal cost sharing indirect cost calculation summary sheet, which includes the total direct cost sharing and the calculated Indirect Costs using the IDC rate of the award. A copy of the sheet will be sent to the department/local level managing unit for review and signoff. The certified summary sheet is uploaded in GMAS and serves as verifiable cost sharing information in the University's official records.
- For cost sharing not posted in the GL, most commonly in-kind cost sharing commitments, OSP will obtain the supporting documentation from the department/local managing unit and confirm that the cost sharing obligation was fulfilled before submitting the cost sharing report to the sponsor.
- After the cost sharing is reported to the sponsor, OSP Research Finance uploads the submitted report, the HART Transaction Listing of cost sharing expenses, and any other relevant supporting documentation in GMAS.

See Appendix A: Recommended Documentation to identify recommended documentation to be uploaded to the GMAS Cost Sharing document repository

OSP Cost Sharing Review at Award End

As part of the award closeout process, if the award does not require any cost sharing reporting, the OSP Research Finance conducts a final review of the award expenditures and the cost sharing status, following the same review process for cost sharing reporting as previously mentioned, including the review of any related supporting documentation to validate the cost share commitment that was met.

When necessary, OSP will initiate a discussion with the department/local level managing unit, school officials, and OSP/ ORA if the cost sharing commitment did not meet the sponsor's requirement or if cost sharing expenses were not in compliance with University or sponsor's policy. In the event that cost sharing requirements were not met and the sponsor does not agree to reduce or remove the requirements, the PI, department/local level managing unit, and/or the school will be responsible for any financial loss due to the funding reduction by the sponsor.

Reconciling Cost Sharing Companion Accounts for Account Disabling

To close a sponsored account in the GL, the sponsored activity-subactivity combination must net to zero. Sometimes a sponsored account may appear fully reconciled in GMAS with a zero balance in GMAS but fails to disable in the GL because of transactions to a non-sponsored fund using the same sponsored "activity-subactivity" combination. This situation occurs when a companion account is used for cost sharing and the cost sharing transactions are posted in the current fiscal year, or if there are prior year deficit balances carried forward at the sponsored activity-subactivity level. To reconcile a companion account, the department/local level managing unit should do the following:

1. Run a HART Transaction Listing (with balance forward) and enter only the sponsored "activity-subactivity" values in the search fields.
2. Then sort the results by fund for the current fiscal year period. This will identify any fund values with balances that need to be reconciled.

3. To reconcile the accounts in the GL, the department/local level managing unit can process one of the following entries:
- a. For deficit balances, a journal to allocate income can be processed to fund the expenditures, or expenditures can be transferred to a non-sponsored fund so that income and expenditures net to zero
 - b. For surplus balances, a journal to remove income can be processed, or additional expenditures can be posted to the account so that income and expenditures net to zero
 - c. The department/local level managing unit can also elect to process an entry using object code 5910, activity 000000, and subactivity 0000 to offset the balance on the account and allow it to be disabled. However, please note that any surplus or deficit that existed will need to be addressed later. The entry against 5910 is only for disabling purposes. OSP Research Finance can also process this entry upon request to facilitate disabling. Example: The sponsored activity-subactivity combination 377171.0001 is failing disabling, even though it appears reconciled in GMAS. After running a HART Transaction Listing (with balance forward), fund 026670 is identified as having a \$15,000 deficit that is preventing 377171.0001 from being disabled. The following entry can be made in the GL to balance the companion account, allowing the fund to disable.

Credit: 125.45300.5910.026670.377171.0001.15399 (\$15,000)

Debit: 125.45300.5910.026670.000000.0000.15399 \$15,000

- d. Once a reconciling entry has been made in the GL and there are no other transactions that would put it out of balance, the sponsored activity-subactivity will be queued for the [monthly disabling process in the GL](#).
- e. In the event the sponsored activity-subactivity fails to disable, OSP Research Finance receives a monthly exception report identifying accounts that fail to disable. OSP Research Finance will research the reason for the failure and may use a HART GLAM report to identify the chart values causing the failure. Once adjusting entries are processed to reconcile the sponsored activity-subactivity, the account will be re-queued for the month's disabling feed.

Appendix A: Recommended Documentation

Table 2: University Contributions Documentation

Document	Description	At Proposal Phase	At Award Phase	During Award Phase	At Closeout Phase	Repository
Budget (See Note 1)	Included in proposal package	Required				Request
Revised Budget (See Note 1)	Included in proposal package		Required (if changed from proposal)	Required (if changed from awarded amt)		Request
Transaction Listing	HART Report			Required (at reporting)	Required	Cost Sharing

Table 3: Sponsored Contributions (Matching) Documentation

Document	Description	At Proposal Phase	At Award Phase	During Award Phase	At Closeout Phase	Repository
Sponsor Approval	Approves use of funds for cost sharing	Required		Required (if changed from Awarded amt)		Cost Sharing
Revised Budget (See Note 1)	For sponsored matching fund		Required (if changed from proposal)	Required (if changed from award)		Cost Sharing
Acknowledgment of reduced commitment	Provided by sponsor, if commitment is not met			Required (if reduction is known during the award)	Required	Cost Sharing

Table 4: Sub-Recipient Documentation

Document	Description	At Proposal Phase	At Award Phase	During Award Phase	At Closeout Phase	Repository
Cost Share Commitment	Sub-recipient commitment to cost share	Required				Subagreement
Budget (See Note 1)	Included in subagreement	Required				Subagreement
Revised Budget (See Note 1)	Included in Subagreement		Required (if changed from proposal)	Required (if changed from award)		Subagreement
Confirmation of Cost Share commitment	From sub-recipient indicating commitment was met.			Required (at reporting)	Required (may be noted on invoice)	Cost sharing

Table 5: In Kind Documentation

Document	Description	At Proposal Phase	At Award Phase	During Award Phase	At Closeout Phase	Repository
Value & Description of In-Kind Commitment	Provided by entity best able to identify the value of the goods or services	Required	Required (if changed from proposal)	Required (if changed from award)		Cost Sharing
Confirmation In-Kind commitment was met	Provided by entity best able to identify the value of the goods or services			May be required at reporting	Required	Cost Sharing

Note 1: Budget & Revised budgets containing cost share information are noted here for consistency, but they are typically included in the proposal package (or subagreement for subrecipient cost sharing) and can be uploaded as they currently are in the Request or Subagreement document repositories. There should be no duplication of uploaded documents.

In addition to the documentation noted above that is uploaded by the department/local level managing units, OSP Research finance uploads all approved invoices and reports to the financial deliverables repository which include cost sharing information when applicable.

Appendix B: School Specific Cost Sharing Signature Guidance

- [FAS Cost Sharing Guidance](#)

Other Resources

[University Cost Sharing Policy](#)

[Cost Sharing FAQ](#)

[Completing the Cost Sharing Form at Proposal Job Aid](#)

[Reviewing Cost Sharing – Department Administrator Job Aid](#)

[Reviewing Cost Sharing – Central Administrator Job Aid](#)

[Completing a Cost Sharing Request Job Aid](#)

[GMAS Revision for Cost Sharing – Central Office Operations Job Aid](#)

Overview

The GMAS Cost Sharing form is used to document cost sharing over the life of an award for which Cost Sharing is proposed or committed. The Cost Sharing Form is generated in GMAS when the response to the question “Does this request include any Cost Sharing?” is set to “Yes” as part of the proposal process. A “Yes” response to this question also generates the GMAS Cost Sharing Approval. Once the proposal has been locked and routed, cost sharing is approved as part of the overall proposal review and approval process. If changes need to be made to cost sharing after the proposal is submitted, a new cost sharing form is generated via the [GMAS Cost Sharing Request](#), and the cost sharing approval status is reset.

This job aid focuses on entering cost sharing data in the GMAS cost sharing form during the creation of the initial or competing renewal proposal in GMAS

Roles & Responsibilities

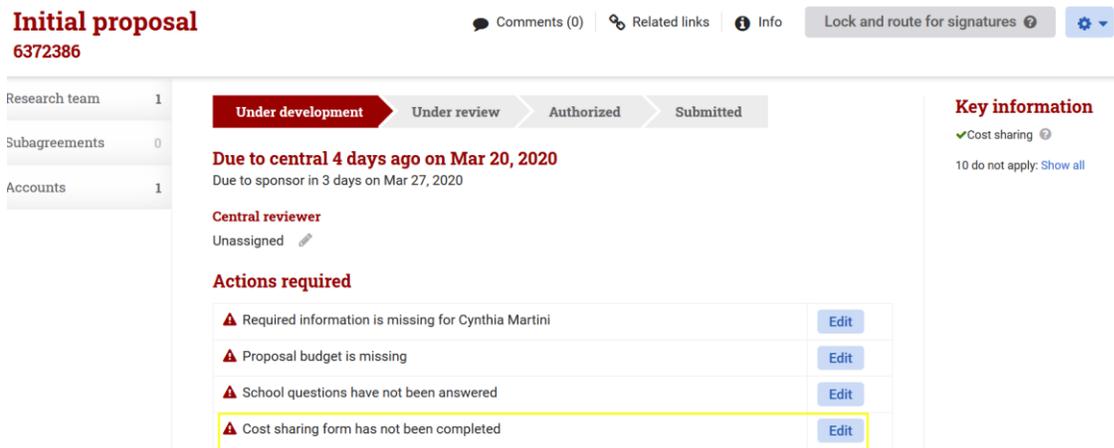
Department/Local Level Managing Unit – Responsible for completing the cost sharing form in GMAS and ensuring that the appropriate cost sharing approvers have been identified in GMAS

GMAS Instructions

Accessing the Cost Sharing Form

After having responded “Yes” to the cost sharing question on the proposal, the link to the cost sharing form is displayed on the proposal homepage in the **Actions Required** panel. Click “**Edit**” to complete the cost sharing form

Figure 1



Cost Sharing Form Header

- Cost Sharing Type** - Select one value from the drop-down list. The following types must be tracked in GMAS

- a. Mandatory Committed Cost Sharing
 - b. Voluntary Committed Cost sharing
2. **Cost Sharing Source(s)**
- a. Identify the source of the cost sharing – check all that apply.
 - b. New panels will be displayed in the form based on the selection.

Figure 2

Edit cost sharing

Generated by Initial proposal 6372386

1 Cost sharing type

Cost sharing source(s) University/School contributions
 (select all that apply) Sponsored contributions (matching funds)
 2 Subrecipient cost sharing
 In-kind cost sharing
 Other

3. **Budget Periods** are automatically populated based on the budget periods entered in the proposal. If more than five budget periods are included in the proposal, click the right arrow to display additional budget periods.

Figure 3

Period 1 Jan 1, 2010 - Dec 31, 2010	Period 2 Jan 1, 2011 - Dec 31, 2011	Period 3 Jan 1, 2012 - Dec 31, 2012	Period 4 Jan 1, 2013 - Dec 31, 2013	Period 5 → 4 Jan 1, 2014 - Dec 31, 2014	Total (8 periods) Jan 1, 2010 - Dec 31, 2017
---	---	---	---	---	---

University/School Contributions

For University/School Contributions, most expenses are captured in companion accounts (non-sponsored fund ID + sponsored activity/sub-activity). Therefore, GMAS initially assumes that expenses will be charged to a companion account. If this is the case:

1. **Companion account to** – If only a main account has been established, this will default to Main 1. If more than one account has been established, select the Main or part of account that this account is a companion to from the drop-down menu.
2. **Fund** – Enter the fund ID, if known at proposal. The fund ID entered must be in the non-sponsored fund range which are values from 000001-054999 or 300000-699999

Figure 4

If the expenses will *not* be tracked in a companion account

3. Check the **Use non-companion account** box.
4. **Account string** is displayed. Enter as much as is available. Org and Root are look-ups; begin typing to find the values.

Figure 5

After the account is defined:

1. **Category** – Select cost sharing expense category from drop-down menu, or enter the Object Code first and the category will be updated based on the object code entered.
2. **Object Code** – Begin typing to find and select object code. When entered, the object code will automatically update the Category.
3. **Proposed Cost Sharing Amount**
 - a. Enter the direct cost of the proposed cost sharing expenses by budget period. Note that if salary is being cost shared, dollars entered must tie to effort in Person months (#5 below) by period. Also note that if salary is being cost shared, Fringe benefits may apply and should be added as a separate line item with the fringe category assigned.
 - b. If IDC will be part of the cost sharing commitment, it must be entered as a separate line item with the appropriate category assigned. IDC may be included only if it is allowed by the sponsor to meet the cost sharing commitment
4. **Comments** – Enter any comments about the planned cost sharing expenditure
5. **Person Months** – enter by budget period if proposed cost sharing expense is salary

Completing the GMAS Cost Sharing Form - Initial Proposal or Competing Renewal

Last Updated: 04/21/2020

GMAS Release: Scheduled for 04/24/2020

- a. For help in converting % effort to person months go to the [NIH person months conversion chart](#)
- 6. **Add account** – select to add another account
- 7. **Add Category/Object code** – select to add another category and object code within the same account.

Figure 6

University/School contributions 6 Add account

Companion account to Main 1 Fund Optional \$30,000

Use non-companion account 7 Add category/object code

1 Category	Salaries	2 Object	ries+Wages	3 \$10,000	\$10,000	\$10,000	\$30,000
4 Comment	Optional						
		Effort in person months	5 0.20	0.20	0.20		
Total university/school contributions				\$10,000	\$10,000	\$10,000	\$30,000

GMAS will display total dollars for each budget period, for each cost sharing source, and a total amount for the proposal.

Note: Descriptions of all other sections of the Cost Sharing form below will focus on data elements and functions that differ from the initial “University/School Contribution” section described above.

Sponsored Contributions

- 1. Enter the Sponsored project **Fund ID** or **Project ID** if known. This will create a link to the related project in GMAS.
 - a. If unknown, check “TBD”
- 2. Select “**Add sponsored project**” if another sponsored project will provide funding to cost sharing this project.

Figure 7

Sponsored contributions 2 Add sponsored project

Sponsored project	<input type="text" value="7914337-01"/>	\$25,000	\$25,000	\$0	\$0	\$0	\$50,000
<input type="checkbox"/> TBD	1						
Comment	<input type="text" value="Bank of America Financial ..."/>						
	Optional						
Total sponsored contributions		\$25,000	\$25,000	\$0	\$0	\$0	\$50,000

Subrecipient Committed Cost Sharing

- Subagreement** – Select the GMAS assigned subagreement # of the subagreement on which cost sharing will be committed and tracked. The drop-down menu includes any subagreements that have been created in GMAS and associated to this proposal. To ensure subagreements are available to select in the cost sharing form, enter the subagreements in GMAS *prior* to entering data in the cost sharing form.
- To add another subagreement, select “**Add subagreement**”

Figure 8

Subrecipient cost sharing							2 Add subagreement
Subagreement	5104172 - General Biologics	\$10,000	\$10,000	\$10,000	\$0	\$0	\$30,000
Comment	<input type="text"/>						
	Optional						
Total subrecipient cost sharing		\$10,000	\$10,000	\$10,000	\$0	\$0	\$30,000

In-kind Cost Sharing

- Enter the **Source** of the cost sharing (required)
- Enter the **Description** (required)
- Enter proposed cost sharing dollars by budget period. This should represent the *fair market value* of the goods or services contributed.
- If more than one source of in-kind cost sharing is included in the proposal, click “**Add source**” to add another line item

Figure 9

In-kind cost sharing							4 Add source
Source	Chiquita	\$500	\$500	\$600	\$750	\$750	\$3,100
Description	Bananas for study						
Total in-kind cost sharing		\$500	\$500	\$600	\$750	\$750	\$3,100

Other Cost Sharing

For any other proposed cost sharing commitments not included in the categories above, enter the source, dollars per budget period, and a clear description of these “other” cost sharing expenses. If using “Other”, check with school or central offices to confirm if this proposed cost sharing should be more appropriately classified as one of the above cost sharing sources.

Figure 10

Other							Add source
Source	<input type="text"/>	\$0	\$0	\$0	\$0	\$0	\$0
Comment	<input type="text"/>						
	Optional						
Total other cost sharing		\$0	\$0	\$0	\$0	\$0	\$0

Completing the Cost Sharing Form

- After entering all cost sharing details, check the totals by budget period at the bottom of the cost sharing form
 - Total direct cost sharing
 - Total indirect cost sharing
 - Total cost sharing
- Select **“Cancel”** to delete data entered in the form
- Select **“Save”** to save and move to next steps in completing the proposal.

Figure 11

Total cost sharing				
Total direct cost sharing		\$39,500	\$39,500	\$79,000
Total indirect cost sharing	1	\$4,220	\$4,350	\$8,570
Total cost sharing		\$43,720	\$43,850	\$87,570

2 Cancel Save 3

Removing Cost Sharing from Proposal

If it is determined that cost sharing will not be included in the proposal *prior* to lock & route, open the Approvals panel on the proposal homepage

- Select **“Edit”** in the **Approvals Attributes** panel. All approval attribute questions will be displayed. Change the response to the question **“Does this request include any Cost Sharing?”** from **“Yes”** to **“No”**.

Figure 12

Approvals

Related links Info

Approval attributes		1 apply	8 do not apply	1	Edit	
Approval type	Status	Responsible party	Due	Effective	Expires	Comments
Cost sharing	Needed	PI / Department	Submission			(0)
Participation agreement	Needed	Cynthia Martini	Upon Award			(0)
OAR Conflict of Interest	Pending	Cynthia Martini	Submission			(0)

Note: If it is determined that cost sharing will not be included in the proposal after Lock & Route, contact the Central Administrator. They will either make the change for you or roll the request back so that the Department Administrator can make the change as described above

Signatures on Proposals with Cost Sharing

Sign-off on cost sharing now happens at the proposal/request level. Please check with your school to identify if there are any cost sharing signature requirements beyond those required for proposal/request sign-off.

Other Resources

Below are links to other documents related to Cost Sharing at Harvard University

[Cost Sharing Policy](#)

[University Cost Sharing Procedures](#)

[Cost Sharing FAQ](#)

Job Aids

[Completing a Cost Sharing Request](#)

[Reviewing Cost Sharing – Department Administrator](#)

[Reviewing Cost Sharing – Central Administrator](#)

Overview

The GMAS Cost Sharing form is used to document cost sharing over the life of an award for which Cost Sharing is proposed or committed. The Cost Sharing Form is generated in GMAS when the response to the question “Does this request include any Cost Sharing?” is set to “Yes” as part of the proposal process. A “Yes” response to this question also generates the GMAS Cost Sharing Approval. Once the proposal has been locked and routed, cost sharing is approved as part of the overall proposal review and approval process. If changes need to be made to cost sharing after lock & route, a new cost sharing form is generated via the GMAS Cost Sharing Request, and the cost sharing approval status is reset. During the award lifecycle certain actions will generate a request to the department administrator to review the cost sharing form and determine if updates are needed or not.

This job aid focuses on the review of the cost share commitment by the Department/Local Level Managing Unit upon receipt of a request generated by GMAS or by the Central Administrator.

Roles & Responsibilities

Department/Local Level Managing Unit – Responsible for reviewing the cost sharing form upon request, and determining if the current cost sharing form is up to date and accurate, or if the form should be updated. If any changes are needed, the Department/local level managing unit will complete a cost sharing request. For purposes of this document, “Department Administrator” will be used to describe this role.

GMAS Instructions

Initiating the Cost Sharing Review

The initiation of a review of the cost sharing form can be triggered by any of three events, which set the Cost sharing approval status to “**Needs Review**”:

1. First Notice of related Initial or Competing Renewal is logged in GMAS
2. Central Administrator flagged the cost sharing form for review
3. Cost Sharing question on a Continuation or Supplement request is answered “Yes”

When any of these occur, GMAS sends an email notification to the Department Administrator with a link to the cost sharing approval, requesting that cost sharing be reviewed.

It is important to understand the three cost sharing approval statuses, and how they move from status to status:

Table 1

Status	Definition	Generated by	Updates To	Updated By
Needed	The cost sharing form needs to be completed and approved	<ul style="list-style-type: none"> Responding “Yes” to the cost sharing question on the segment for the first time in an Initial/Renewal proposal, continuation, supplement, or segment revision Cost Sharing request is created 	Done	Proposal or request is authorized or submitted to sponsor
Done	The cost sharing form has been completed & approved	<ul style="list-style-type: none"> Associated request to the form moves to authorized or submitted to sponsor Current version of form is marked as “confirmed” by the department administrator 	Needed	Cost Sharing request is created
			Needs Review	<ul style="list-style-type: none"> First notice associated to Initial/Renewal is logged Cost Sharing question on continuation or supplement is answered “Yes” Central Administrator flags the approval for review
Needs Review	The cost sharing form needs to be reviewed by the Department Administrator to	<ul style="list-style-type: none"> First notice associated to Initial/Renewal is logged Cost Sharing question on continuation or 	Done	<ul style="list-style-type: none"> Current version of form is marked as “confirmed” by the department administrator

Status	Definition	Generated by	Updates To	Updated By
	confirm it is up to date or to update it	supplement is answered "Yes" • Central Administrator flags the approval for review	Needed	• Cost Sharing request is created

Responding to a Request to Review Cost Sharing

Upon receipt of the GMAS generated email notification requesting that the Cost Sharing form be reviewed, the Department Administrator will click on the link in the email. The Cost Sharing Approval screen is opened, displaying the current cost sharing information.

Reviewing the Cost Sharing Approval

The following fields are displayed on the cost sharing approval with links to details as described below to support the Department Administrator’s review of the current Cost Sharing commitment.

1. **Status:** Displays the current status of the cost sharing approval. In this instance, the status will be “Needs Review” (unless another Department Administrator on the project has completed the review already)
2. **Status updated on:** Identifies the date the approval was set to its current status
3. **Status updated by:** Identifies that action that set the status, for example: “Notice Logged”
4. All **budget periods** are displayed based on those created in the proposal. If more than five budget periods are included on the proposal, click on the right arrow to view additional budget periods.

Figure 1

Cost sharing approval History Comments (4) Related links Info Actions

Status Needs review 1
 Status updated on Mar 29, 2020 1:35 PM 2
 Status updated by Notice logged 3

Current form details

Period 1	Period 2	Period 3	Period 4	Period 5 →	Total
Jan 1, 2008 - Dec 31, 2008	Jan 1, 2009 - Dec 31, 2009	Jan 1, 2010 - Dec 31, 2010	Jan 1, 2011 - Dec 31, 2011	Jan 1, 2012 - Dec 31, 2012	(8 periods) Jan 1, 2008 - Dec 31, 2015

The following information will be displayed based on the source(s) of cost sharing identified in the cost sharing form.

University/School Contributions

1. For **Non-companion accounts**, the components of the account string displayed are based on input of the Department Administrator in the current cost share form.
2. For **Companion accounts**, the account to which the companion account is related is displayed and is a link to the account details. The non-sponsored fund entered by the department administrator is displayed.

Figure 2

University/School contributions									
Account 31215.345678.xxxxxx.xxxx.xxxxxx 1									\$1,403,614
Category	Faculty salary	Object	6120	\$94,678	\$8,092	\$14,190	\$92,461	\$86,480	\$427,132
Comment	Summer REU								
		Effort in person months		7	7	7	7	7	
Category	Faculty staff fringe	Object	6300	\$15,067	\$14,843	\$20,020	\$95,396	\$64,468	\$298,676
Category	Indirect costs			\$35,067	\$25,175	\$98,139	\$32,201	\$75,718	\$406,357
Comment	IDC CS allowed								
Category	Other	Object	6410	\$61,602	\$15,656	\$54,185	\$24,651	\$84,508	\$271,449
Comment	Equipment								
Companion account to Main 1 Fund 345678 2									\$1,403,614
Category	Faculty salary	Object	6120	\$94,678	\$8,092	\$14,190	\$92,461	\$86,480	\$427,132
Comment	Summer REU								
		Effort in person months		7	7	7	7	7	
Category	Faculty staff fringe	Object	6300	\$15,067	\$14,843	\$20,020	\$95,396	\$64,468	\$298,676

Sponsored Contributions

1. The **Sponsored project Fund ID** or **Project ID** is a link to the project providing the funds for cost sharing. *Note: If the related project is in an org to which the department administrator does not have security to view, the Fund or Project ID will be displayed, but will not function as a link to the project.*
2. If the Sponsored project Fund or Project ID was unknown at proposal submission, **TBD** will be displayed.
 - a. The related Fund or Project ID should be added at award or as soon as the identity is determined

Figure 3

Sponsored contributions							
	Fund 116533	\$51,675	\$65,375	\$34,468	\$95,167	\$10,715	\$450,430
	Comment - this is a funded project with a fundId						
	Project 7700926-01	\$45,930	\$1,662	\$59,346	\$75,652	\$14,875	\$454,070
	Comment - this segment doesn't have a fund						
	TBD	\$45,930	\$1,662	\$59,346	\$75,652	\$14,875	\$454,070
	Comment - this one is TBD						
	Total sponsored contributions	\$143,535	\$68,699	\$153,160	\$246,471	\$40,465	\$1,358,570

Subrecipient Committed Cost Sharing

1. The **subagreement #** displayed is a link to that subagreement.

Figure 4

Subrecipient cost sharing							
5116120 - Beth Israel Hospital Required flow down of terms	\$18,419	\$17,095	\$84,596	\$607	\$25,036	\$266,063	
5104172 - General Biologics Test second Line	\$92,007	\$10,061	\$41,316	\$35,477	\$53,819	\$466,157	
Total subrecipient cost sharing	\$110,426	\$27,156	\$125,912	\$36,084	\$78,855	\$732,220	

In-kind Cost Sharing

1. The source of the in-kind contributions and the description of the goods or services provided should be listed here.
2. Dollar values entered must represent the fair market value of the goods or services provided.

Figure 5

In-kind cost sharing							
Chiquita Banana's for study	\$30,113	\$63,400	\$6,334	\$25,490	\$6,300	\$213,271	
Test Test study	\$79,331	\$3,866	\$42,718	\$42,520	\$37,933	\$375,382	
Total in-kind cost sharing	\$109,444	\$67,266	\$49,052	\$68,010	\$44,233	\$588,653	

Other Cost Sharing

For any other proposed cost sharing commitments not included in the categories above, the source, dollar amount per budget period, and description of these "other" cost sharing commitments are displayed. Any amounts entered in this section should be reviewed with school or central office administrators to confirm that they are not more properly classified as one of the cost sharing sources defined above.

Figure 6

Current form details				
	Period 1 Apr 1, 2018 - Dec 31, 2018	Period 2 Jan 1, 2019 - Dec 31, 2019	Period 3 Jan 1, 2020 - Jan 31, 2020	Total Apr 1, 2018 - Jan 31, 2020
Other				
Some other source	\$5,000	\$2,000	\$0	\$7,000
Total other cost sharing	\$5,000	\$2,000	\$0	\$7,000

Cost Sharing Document Repository

The cost sharing document repository may be accessed from the **View Cost Sharing Form** screen, the **Cost sharing approval** and the **Cost Sharing request**

1. **Documents:** click to view all uploaded documents
2. **Upload:** Click to upload additional documents

Figure 7



Refer to Appendix A in the [University Cost Sharing Procedures](#) to identify what types of documentation should be uploaded at each phase of the project life cycle in support of the cost sharing commitment.

All Form Versions

This panel displays a listing of all prior versions of cost sharing forms associated with the segment.

1. Total number of forms associated with the segment
2. Link to the form that identifies the request to which the form is associated
3. Date the cost sharing form was generated
4. Total dollar amount of the committed cost sharing per the form

Figure 8

The screenshot shows a table titled 'All form versions' with a sub-header '2 form versions'. The table has five columns: Number, Form request, Generation date, Cost sharing amount, and Form download. There are two rows of data. Yellow callout bubbles with numbers 1 through 4 point to specific elements: 1 points to the '2 form versions' header, 2 points to a link in the 'Form request' column, 3 points to a date in the 'Generation date' column, and 4 points to a dollar amount in the 'Cost sharing amount' column.

Number	Form request	Generation date	Cost sharing amount	
2	Cost sharing request 6875234	Jul 27,2019	\$11,100	Form download
1	Cost sharing request 5732897	May 20,2019	\$11,100	Form download

Actions from the Cost Sharing Approval after Department Administrator Review

1. After reviewing committed cost sharing in the cost sharing approval, the department administrator will select **“Actions”** at the top of the Approval screen, and will choose the appropriate action from the drop-down menu.
2. If the current form is up to date, select **“Confirm current version of form”**. The status of the approval will be updated to **“Done”**
3. If updates should be made, select **“Create new version of the form”**. The status of the approval will be updated to **“Needed”** and the homepage of a new cost sharing request will be displayed. When this new cost sharing request is generated, a new version of the cost sharing form will be created with all data fields pre-populated with values in the current cost sharing form. The department administrator may then update as needed. See [“Creating a cost sharing request”](#) job aid for instructions if needed.

Figure 9

Breadcrumb item > Breadcrumb item

Cost sharing approval

History | Comments (4) | Related links | Info | **Actions**

i New header info has been successfully added.

Status Needs Review
Status updated on Mar 19, 2020 7:27 PM
Status updated by Notice logged

- Form needs departmental review
- Confirm current version of form
- Create new version of the form

Other Resources

Below are links to other documents related to Cost Sharing at Harvard University

[Cost Sharing Policy](#)

[University Cost Sharing Procedures](#)

[Cost Sharing FAQ](#)

Job Aids

[Completing the Cost Sharing Form at Proposal](#)

[Completing a Cost Sharing Request](#)

[Reviewing Cost Sharing – Central Administrator](#)

Overview

The GMAS Cost Sharing form is used to document cost sharing over the life of an award for which Cost Sharing is proposed or committed. The Cost Sharing Form is generated in GMAS when the response to the question “Does this request include any Cost Sharing?” is set to “Yes” as part of the proposal process. A “Yes” response to this question also generates the GMAS Cost Sharing Approval. Once the proposal has been locked and routed, cost sharing is approved as part of the overall proposal review and approval process. If changes need to be made to cost sharing after submission, a new cost sharing form is generated via the [GMAS Cost Sharing Request](#), and the cost sharing approval status is reset.

This job aid focuses on the review of the cost sharing form by the Office for Sponsored Programs (OSP) and HMS & HSPH Office of Research Administration (ORA) Central Administrators.

Roles & Responsibilities

Office for Sponsored Programs (OSP) and HMS/HSPH Office of Research Administration (ORA) Central Administrator – Responsible for reviewing the cost sharing form at proposal, upon receipt of the award notice, at submission of a cost sharing request, or at any other point in the award life cycle when there is potential for changes to be made to the cost sharing commitment or a need to confirm the commitment. Central Administrators sign all proposals/requests.

GMAS Instructions

First, it is important to understand the cost sharing approval statuses and how they move from state to state:

Table 1

Status	Definition	Generated by	Updates To	Updated By
Needed	The cost sharing form needs to be completed and approved	<ul style="list-style-type: none"> Responding “Yes” to the cost sharing question on the segment for the first time in an Initial/Renewal proposal, continuation, supplement, or segment revision 	Done	Proposal or request is authorized or submitted to sponsor

Status	Definition	Generated by	Updates To	Updated By
		<ul style="list-style-type: none"> Cost Sharing request is created 		
Done	The cost sharing form has been completed & approved	<ul style="list-style-type: none"> Associated request to the form moves to authorized or submitted to sponsor Current version of form is marked as “confirmed” by the department administrator 	Needed	Cost Sharing request is created
			Needs Review	<ul style="list-style-type: none"> First notice associated to Initial/Renewal is logged Cost Sharing question on continuation or supplement is answered “Yes” Central Administrator flags the approval for review
Needs Review	The cost sharing form needs to be reviewed by the Department Administrator to confirm it is up to date or to update it	<ul style="list-style-type: none"> First notice associated to Initial/Renewal is logged Cost Sharing question on continuation or supplement is answered “Yes” Central Administrator flags the approval for review 	Done	<ul style="list-style-type: none"> Current version of form is marked as “confirmed” by the department administrator
			Needed	<ul style="list-style-type: none"> Cost Sharing request is created

I. Viewing the Current Cost Sharing Form in GMAS

There are two different ways to view the current cost sharing form in GMAS:

1. Cost Sharing Approval Screen – displays the most recent cost sharing form
2. View Cost Sharing Form Screen – displays the cost sharing form associated with a specific request

If reviewing the most recent request that has a cost sharing form associated with it, either view will display the same current version. But if reviewing a previously submitted proposal that included cost sharing, and there have been two versions of the cost sharing form submitted after the awarding of that proposal, the View Cost Sharing form screen will display cost sharing as it was in the previously submitted proposal. The cost sharing approval will display the 3rd (current) version of the cost sharing form.

Figure 1

Proposal information	Basic research and all other	Edit	+
Proposed dates and dollars	Mar 19, 2020 - Mar 18, 2021 \$17,000	Edit budget	Edit dates +
Approvals 1	2 total 0 needed 1 attributes apply		+
Proposed cost sharing 2	Mandatory committed cost sharing \$333	Edit	
School specific information		Edit	-
1 question answered "No" Show all			

II Review of Cost Sharing at Lock & Route

When a proposal or request with cost sharing is locked and routed, the cost sharing approval status is **“Needed”**.

The central administrator will review the proposal/request, including the cost sharing form. When all required signatories on the proposal have signed, or when the proposal has been submitted to sponsor (whichever comes first) the approval status will update to **“Done”**.

To facilitate this review, select **“Proposed Cost Sharing”** from the Proposal homepage

Information Displayed on the View Cost Sharing Screen

- Generated by:** Identifies whether the cost sharing form was generated by an Initial or Competing Renewal Proposal, a cost sharing request, or a continuation or supplemental request. Click on the link to view the proposal or request that generated the cost sharing form.
- Status:** Displays the current status of the cost sharing approval, what action updated the status, and who completed the action if applicable. At this stage, it will be set to **“Needed”**
- Type & Source(s)** of cost sharing included on the form
- If more than five periods are included on the proposal, click on the right arrow to view additional budget periods.

Figure 2

Cost sharing form
[Comments \(4\)](#) | [History](#) | [Related links](#) | [Info](#)

Generated by [Initial Proposal - 8763432](#) 1

Status Confirmed by Joan Jett on Mar 18, 2020 1:30 PM 2

Type Mandatory committed cost sharing 3

Source(s) University/School contributions
 Sponsored contributions (matching funds)
 Subrecipient cost sharing
 In-kind cost sharing

Period 1	Period 2	Period 3	Period 4	Period 5 → 4	Total (8 periods)
Jan 1, 2006 - Dec 31, 2006	Jan 1, 2007 - Dec 31, 2007	Jan 1, 2008 - Dec 31, 2008	Jan 1, 2009 - Dec 31, 2009	Jan 1, 2010 - Dec 31, 2010	Jan 1, 2006 - Dec 31, 2013

University/School Contributions

1. For **Non-companion accounts**, the components of the account string displayed is based on input of department administrator. X's will display in place of account values that were not identified during form entry.
2. For **Companion accounts**, the account to which the companion account is related is displayed and is a link to the account details. The non-sponsored fund entered by the department administrator is displayed.
3. If salary is being cost shared, effort in person months must also be entered. Salary dollars should tie to the effort entered per period. Fringe benefits may apply to salary dollars, and should be reflected as a separate line item with the fringe category assigned.

Figure 3

University/School contributions									
Account 31215.345678.xxxxxx.xxxx.xxxxx 1									\$1,403,614
Category	Faculty salary	Object	6120	\$94,678	\$8,092	\$14,190	\$92,461	\$86,480	\$427,132
Comment	Summer REU								
		Effort in person months		7	7	7	7	7	
Category	Faculty staff fringe	Object	6300	\$15,067	\$14,843	\$20,020	\$95,396	\$64,468	\$298,676
Category	Indirect costs			\$35,067	\$25,175	\$98,139	\$32,201	\$75,718	\$406,357
Comment	IDC CS allowed								
Category	Other	Object	6410	\$61,602	\$15,656	\$54,185	\$24,651	\$84,508	\$271,449
Comment	Equipment								
Companion account to Main 1 Fund 345678 2									\$1,403,614
Category	Faculty salary	Object	6120	\$94,678	\$8,092	\$14,190	\$92,461	\$86,480	\$427,132
Comment	Summer REU								
		Effort in person months 3		7	7	7	7	7	
Category	Faculty staff fringe	Object	6300	\$15,067	\$14,843	\$20,020	\$95,396	\$64,468	\$298,676

Sponsored Contributions

1. The **Sponsored project Fund ID** or **Project ID** links to the project providing the funds for cost sharing. *Note: If the related project is in an org to which the user does not have security to view, the Fund or Project ID will be displayed, but will not function as a link to the project.*
2. If the Sponsored project Fund or Project ID was unknown at proposal submission, **TBD** will be displayed.
 - a. The related Fund or Project ID should be added at award or as soon as the identity is determined.

Figure 4

Sponsored contributions							
Fund 116533 Comment - this is a funded project with a fundid	\$51,675	\$65,375	\$34,468	\$95,167	\$10,715	\$450,430	
Project 7700926-01 Comment - this segment doesn't have a fund	\$45,930	\$1,662	\$59,346	\$75,652	\$14,875	\$454,070	1
TBD Comment - this one is TBD	\$45,930	\$1,662	\$59,346	\$75,652	\$14,875	\$454,070	2
Total sponsored contributions	\$143,535	\$68,699	\$153,160	\$246,471	\$40,465	\$1,358,570	

Subrecipient Committed Cost Sharing

1. The **subagreement #** displayed is a link to that subagreement.
 - a. The list of available subagreements to choose from is based on the subagreements set up and associated to the proposal. Therefore, departments should be advised to set up the subagreements prior to entering details in the cost sharing form.

Figure 5

Subrecipient cost sharing							
5116120 - Beth Israel Hospital Required flow down of terms	\$18,419	\$17,095	\$84,596	\$607	\$25,036	\$266,063	
5104172 - General Biologics Test second Line	\$92,007	\$10,061	\$41,316	\$35,477	\$53,819	\$466,157	1
Total subrecipient cost sharing	\$110,426	\$27,156	\$125,912	\$36,084	\$78,855	\$732,220	

In-kind Cost Sharing

1. **Source** and **Description** are required fields.
2. Dollar values entered must represent the fair market value of the goods or services provided.

Figure 6

In-kind cost sharing							
Chiquita Banana's for study	\$30,113	\$63,400	\$6,334	\$25,490	\$6,300	\$213,271	
Test Test study	\$79,331	\$3,866	\$42,718	\$42,520	\$37,933	\$375,382	2
Total in-kind cost sharing	\$109,444	\$67,266	\$49,052	\$68,010	\$44,233	\$588,653	

Other Cost Sharing

For any other proposed cost sharing commitments not included in the categories above, the source, dollar amount per budget period, and description of these "other" cost sharing commitments are displayed. Any amounts entered in this section should be reviewed by the school or central administrator to confirm that they are not more properly classified as one of the cost sharing sources defined above.

Figure 7

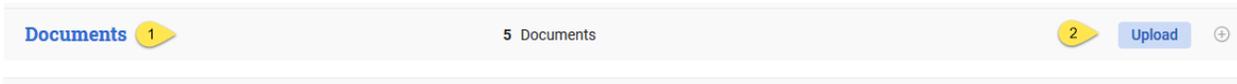
Other						Add source
Source	<input type="text"/>	\$0	\$0	\$0	\$0	\$0
Comment	<input type="text"/>					
	Optional					
Total other cost sharing		\$0	\$0	\$0	\$0	\$0

Cost Sharing Document Repository

The cost sharing document repository may be accessed from the **View cost sharing form** screen, the **Cost sharing approval** and the **Cost sharing request** homepage. **Documents:** click to view all uploaded documents

1. **Upload:** Click to upload additional documents. For more information about document repositories, see the [“Document repository job aid”](#)

Figure 8



Refer to Appendix A in the [University Cost Sharing Procedures](#) to identify what types of documentation should be uploaded at each phase of the project life cycle in support of the cost sharing commitment.

The Cost sharing repository is shared among the three views, meaning that for example, a document uploaded from the cost sharing approval will be visible from a cost sharing request when one is created. Central Administrators should consider locking documents upon review to protect against accidental deletion of a document.

III Review of Cost Sharing at Award

When the first notice is logged in GMAS on an initial or competing renewal proposal with Cost Sharing, GMAS sets the approval status of the cost sharing form to **“Needs Review”**.

1. An automated email with a link to the cost sharing approval will be sent to the department administrator asking them to review the cost sharing form
2. The department administrator will either:
 - a. Confirm that the cost sharing form is current and from the “Actions” dropdown, select **“Confirm current version of form”** which resets the cost sharing approval status back to **“Done”**.
 - i. The central administrator can then proceed to request the GMAS revision be processed to award the funding in GMAS

- b. Determine that the cost sharing form should be updated and select “**Create new version of the form**” which generates a cost sharing request and sets the Cost sharing approval to “**Needed**”. See the [Completing a GMAS Cost Sharing Request](#) job aid for details.
 - i. The central administrator will review and approve the new cost sharing request and ensure that the notice is associated to the cost sharing request in addition to the initial or competing renewal proposal. Then the GMAS revision will be completed to award the funding with the updated cost sharing amount.

IV Review of Cost Sharing Initiated by Central Administrator

During the life of the award, there may be instances when the Central Administrator wants the department administrator to review the cost sharing commitment.

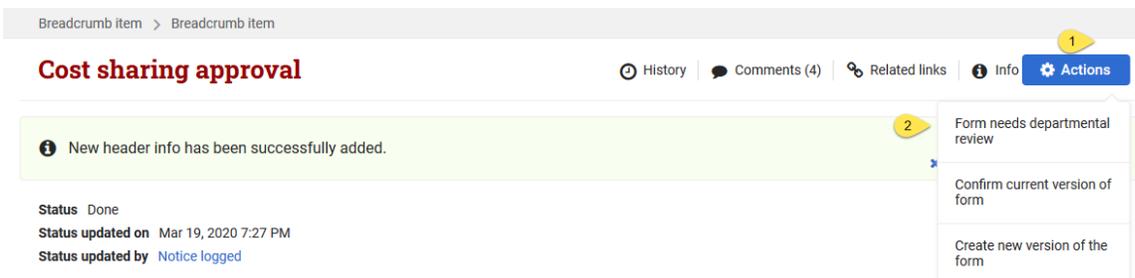
To facilitate this review, from the Segment homepage, the Central Administrator will select “**Approvals**”. From the Approvals screen, select “**Cost Sharing**”, and the most recent cost sharing form is displayed.

All detailed fields displayed on the Cost Sharing Approval are the same as those displayed on the View cost sharing screen described above. However, the Cost Sharing approval screen also includes the “**Actions**” button and “**All forms versions**”

To request that the department administrator review the cost sharing form, the Central Administrator will:

1. Click on the “**Actions**” button
2. Select “**Form needs departmental review**”

Figure 9



The status of the approval is updated to “**Needs Review**” and an automated email is sent to the department administrator with a link to the cost sharing approval. The department administrator will review and respond as described in Section III above.

All Form Versions

On the Cost Sharing Approval screen, a listing of all prior versions of cost sharing forms associated with the segment is displayed

1. Total number of forms associated with the segment
2. Link to the cost sharing form that also identifies the proposal or request that generated the form
3. Date the cost sharing form was generated
4. Total dollar amount of the committed cost sharing per the form

Figure 10

All form versions				
Number	Form request	Generation date	Cost sharing amount	
2	Cost sharing request 6875234	Jul 27,2019	\$11,100	Form download
1	Cost sharing request 5732897	May 20,2019	\$11,100	Form download

Other Resources

Below are links to other documents related to Cost Sharing at Harvard University

[Cost Sharing Policy](#)

[University Cost Sharing Procedures](#)

[Cost Sharing FAQ](#)

Job Aids

[Completing the Cost Sharing Form at Proposal](#)

[Completing a Cost Sharing Request](#)

[Reviewing Cost Sharing – Department Administrator](#)

Overview

The GMAS Cost Sharing form is used to document cost sharing over the life of an award for which Cost Sharing is proposed or committed. The Cost Sharing Form is generated in GMAS when the response to the question “Does this request include any Cost Sharing?” is set to “Yes” as part of the proposal process. A “Yes” response to this question also generates the GMAS Cost Sharing Approval. Once the proposal has been locked and routed, cost sharing is approved as part of the overall proposal review and approval process. If changes need to be made to cost sharing after submission, a new cost sharing form is generated via the GMAS Cost Sharing Request, and the cost sharing approval status is reset.

This job aid focuses on completing a GMAS cost sharing request when the cost sharing commitment has changed or if cost sharing is added to an award after the submission of an initial proposal or competing renewal.

Roles & Responsibilities

Department/Local Level Managing Unit – Responsible for identifying any changes in a cost sharing commitment, completing the cost sharing request, and ensuring that the appropriate signatories are identified. For purposes of this document, “Department Administrator” will be used to describe this role.

Please refer to the [University Cost Sharing Procedures](#) to identify what types of changes in committed cost sharing must be reflected in GMAS via a GMAS cost sharing request.

GMAS Instructions

Initiating the Cost Sharing Request

The initiation of a cost sharing request can be triggered when the cost sharing approval updates to **“Needs Review”**, or when the department administrator proactively identifies the need to add or change the cost sharing commitment in GMAS.

A cost sharing approval updates to **“Needs Review”** when:

1. The first notice of an Initial or Competing Renewal proposal is logged in GMAS
2. A Central Administrator flagged the cost sharing form for review
3. The Cost Sharing question on a Continuation or Supplement request is answered “Yes” on a segment that already has cost sharing identified

If the Department Administrator reviews the cost sharing approval and determines that the form should be updated as described in detail in the [Reviewing Cost Sharing – Department Administrator](#) job aid, a cost sharing request is automatically generated when the **“Create new version of the form”** button is selected from the cost sharing approval screen

The cost sharing request may also be initiated when a Department Administrator proactively identifies the need to add or change the cost sharing commitment in GMAS. As with any request, the Department Administrator will go to the segment homepage and select “**Create request**” then select **Cost sharing** from the list of request types.

Completing the Cost Sharing Request

The Cost Sharing Request homepage is displayed, and the **Actions required** panel is visible.

1. **Justification** – Select **Edit**, and a modal text box is displayed. Provide details about why cost sharing is being added to the segment, or what on the form is being updated if making changes to pre-existing cost sharing. This is needed to help approvers with the review to the addition of or changes to cost sharing.
2. **Cost Sharing form has not been completed** - Select **Edit**.
 - a. If the request is to update cost sharing, the current cost sharing form will be displayed in edit mode. All data fields are pre-populated with values in the current form. Any data field may be updated.
 - b. If the request is to add cost sharing, an empty cost sharing form will be displayed.

Figure 1

The screenshot shows the GMAS interface for a Cost Sharing Request. At the top, the title "Cost sharing" is displayed in red, followed by the ID "6372728". To the right of the title are links for "Comments (0)", "Related links", and "Info". Below the title is a progress bar with four stages: "Under development" (highlighted in red), "Under review", "Authorized", and "Submitted". Under the progress bar, the "Central reviewer" is listed as "Hector Aponte" with an edit icon. Below that is the "Actions required" section, which contains two items: "Justification is missing" with a yellow circle containing the number 1, and "Cost sharing form has not been completed" with a yellow circle containing the number 2. Each item has an "Edit" button to its right.

The following instructions describe steps for adding cost sharing to a segment (no existing cost sharing form). If the purpose of the cost sharing request is to update an existing cost sharing form, any cost sharing data previously entered will be displayed. You may add additional sources, accounts, categories and dollar amounts or make changes to those previously entered using the instructions below as guidance.

Cost Sharing Form Header

1. **Cost Sharing Type** - Select one value from the drop-down list. The following types must be tracked in GMAS
 - a. Mandatory Committed Cost Sharing
 - b. Voluntary Committed Cost sharing
2. **Cost Sharing Source(s)**
 - a. Identify the source of the cost sharing – check all that apply.

- b. New panels will be displayed in the form based on the selection(s).

Figure 2

Edit cost sharing

Generated by Initial proposal 6372386

1 Cost sharing type

Cost sharing source(s) University/School contributions
 (select all that apply) Sponsored contributions (matching funds)
 2 Subrecipient cost sharing
 In-kind cost sharing
 Other

- 3. **Budget Periods** are automatically populated based on the budget periods entered in the segment. If more than five budget periods are included in the proposal, click the right arrow to display additional budget periods.

Figure 3

Period 1	Period 2	Period 3	Period 4	Period 5 →	4	Total
Jan 1, 2010 - Dec 31, 2010	Jan 1, 2011 - Dec 31, 2011	Jan 1, 2012 - Dec 31, 2012	Jan 1, 2013 - Dec 31, 2013	Jan 1, 2014 - Dec 31, 2014		(8 periods) Jan 1, 2010 - Dec 31, 2017

University/School Contributions

For University/School Contributions, most expenses are captured in companion accounts (non-sponsored fund ID + sponsored activity/sub-activity). Therefore, GMAS initially assumes that expenses will be charged to a companion account. If this is the case:

1. **Companion account to** – If only one main account has been established, this will default to Main 1. If more than one account has been established, select the Main or part of account that this account will be a companion to from the drop-down menu.
2. **Fund** – Enter the fund ID, if known at proposal. The fund ID entered must be in the non-sponsored fund range which are values from 000001-054999 or 300000-699999

Figure 4

	Period 1 Apr 1, 2018 - Dec 31, 2018	Period 2 Jan 1, 2019 - Dec 31, 2019	Period 3 Jan 1, 2020 - Jan 31, 2020	Total Apr 1, 2018 - Jan 31, 2020
University/School contributions Add account				
Companion account to	Select one 1	Fund 054103 2	Optional	\$0
<input type="checkbox"/> Use non-companion	Add category/object code			
Category	Select one			
	Travel	\$0	\$0	\$0
Comment	Main 1			
Optic	Overhead shortfall mitigation			

If the expenses will not be tracked in a companion account

3. Check the **Use non-companion account** box if expenses are to be captured in a non-companion account
4. **Account string** is displayed. Enter as much as is available. Org and Root are look-ups; begin typing to find the values

Figure 5

	Period 1 Mar 16, 2020 - Mar 15, 2021	Period 2 Mar 16, 2021 - Mar 15, 2022	Period 3 Mar 16, 2022 - Mar 15, 2023	Total Mar 16, 2020 - Mar 15, 2023
University/School contributions Add account				
Org	Fund	Activity	Subactivity	Root
4 <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Optional	Optional	Optional	Optional	Optional
<input checked="" type="checkbox"/> Use non-companion account 3	Add category/object code			

After the account is defined:

1. **Category** – Select cost sharing expense category from drop-down menu. If the object code is known it should be entered prior to the category being selected. The category will automatically update to the category the one that matches the object code.
2. **Object Code** – Begin typing to find and select object code. When entered, the object code will automatically update the Category.
3. **Proposed Cost Sharing Amount**
 - a. Enter the direct cost of the proposed cost sharing expenses by budget period. Note that if salary is being cost shared, dollars entered must tie to the effort in person months (#5 below) by period. Also note that if salary is being cost shared, fringe benefits may apply and should be added as a separate line item with the fringe category assigned.
 - b. If IDC will be part of the cost sharing commitment, it must be entered as a separate line item with the appropriate category assigned. IDC may be included only if it is allowed by the sponsor to meet the cost sharing commitment

4. **Comments** – Enter any comments about the planned cost sharing expenditure (for example: the name of the individual the salary/effort commitment is for)
5. **Person Months** – enter by budget period if proposed cost sharing expense is salary
 - a. For help in converting % effort to person months go to the [NIH person months conversion chart](#)
6. **Add account** – select to add another account
7. **Add Category/Object code** – select to add another category and object code within the same account.

Figure 6

University/School contributions					6	Add account				
Companion account to Main 1		Fund	310050	Optional		\$30,000				
<input type="checkbox"/> Use non-companion account					7	Add category/object code				
1	Category	Salaries	2	Object	ries+Wages	3	\$10,000	\$10,000	\$10,000	\$30,000
		Optional								
4	Comment									
		Optional								
		Effort in person months		5	0.20	0.20	0.20			
		Total university/school contributions		\$10,000	\$10,000	\$10,000	\$30,000			

GMAS will display total dollars for each budget period, for each cost sharing source, and a total amount for the proposed cost sharing.

Note: Descriptions of all other sections of the Cost Sharing form below will focus on data elements and functions that differ from the initial "University/School Contribution" section described above.

Sponsored Contributions

1. Enter the Sponsored project **Fund ID** or **Project ID** if known. This is a look-up field, and will return results for projects across the university, not just those that the user has security to access. This will create a link to the related project in GMAS, however the link will only be active for those who have security to access the project. If not, the project or fund ID will appear as text only
 - a. If unknown, check "TBD"
2. Select "Add sponsored project" if another sponsored project will provide funding to cost sharing this project.

Figure 7

Sponsored contributions							2 Add sponsored project
Sponsored project	7914337-01	\$25,000	\$25,000	\$0	\$0	\$0	\$50,000
	<input type="checkbox"/> TBD 1						
Comment	Bank of America Financial ...]						
	Optional						
Total sponsored contributions		\$25,000	\$25,000	\$0	\$0	\$0	\$50,000

Subrecipient Committed Cost Sharing

1. **Subagreement** – Select the GMAS assigned subagreement # of the subagreement on which cost sharing will be committed and tracked. The drop-down menu includes any subagreements that have been created in GMAS and associated to the segment. To ensure subagreements are available to select in the cost sharing form, enter the subagreements in GMAS prior to entering data in the cost sharing form. This may require an additional request for “Subagreement at no additional cost”.
2. To add another subagreement, select “Add subagreement”

Figure 8

Subrecipient cost sharing							2 Add subagreement
Subagreement	5104172 - General Biologics 1	\$10,000	\$10,000	\$10,000	\$0	\$0	\$30,000
Comment							
	Optional						
Total subrecipient cost sharing		\$10,000	\$10,000	\$10,000	\$0	\$0	\$30,000

In-kind Cost Sharing

1. Enter the **Source** of the cost sharing (required)
2. Enter the **Description** (required)
3. Enter proposed cost sharing dollars by budget period. This should represent the *fair market value* of the goods or services contributed.
4. If more than one source of in-kind cost sharing is included in the proposal, click “Add source” to add another line item

Figure 9

In-kind cost sharing							4 Add source
Source	Chiquita 1	\$500 3	\$500	\$600	\$750	\$750	\$3,100
Description	Bananas for study 2						
Total in-kind cost sharing		\$500	\$500	\$600	\$750	\$750	\$3,100

Other Cost Sharing

For any other proposed cost sharing commitments not included in the categories above, enter the source, dollars per budget period, and a clear description of these “other” cost sharing expenses. If using other, check with school or central office reviewers to confirm if this proposed cost sharing should more appropriately be classified as one of the above cost sharing sources.

Figure 10

Other							Add source
Source		\$0	\$0	\$0	\$0	\$0	\$0
Comment	Optional						
Total other cost sharing		\$0	\$0	\$0	\$0	\$0	\$0

Completing the Cost Sharing Form

- After entering or editing cost sharing details, check the totals by budget period at the bottom of the cost sharing form
 - Total direct cost sharing
 - Total indirect cost sharing
 - Total cost sharing
- Select “Cancel” to delete changes made to the form.
- Select “Save” to save changes made and close the cost sharing form.

Figure 11

Total cost sharing			
Total direct cost sharing		\$39,500	\$79,000
Total indirect cost sharing	1	\$4,220	\$8,570
Total cost sharing		\$43,720	\$87,570

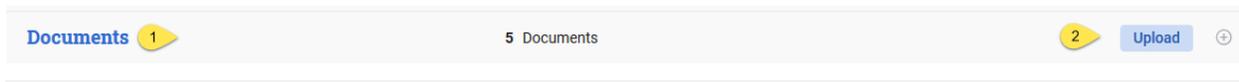
2 Cancel Save 3

Cost Sharing Document Repository

The cost sharing document repository may be accessed from the **View Cost Sharing Form** screen, the **Cost sharing approval** and the **Cost Sharing request**

1. **Documents:** click to view all uploaded documents
2. **Upload:** Click to upload additional documents

Figure 12



Refer to Appendix A in the [University Cost Sharing Procedures](#) to identify what types of documentation should be uploaded at each phase of the project life cycle in support of the cost sharing commitment.

Signatures on Cost Sharing Requests

Sign-off on cost sharing now happens at the proposal/request level. Please check with your school to identify if there are any cost sharing signature requirements beyond those required for other request types.

Other Resources

Below are links to other documents related to Cost Sharing at Harvard University

[Cost Sharing Policy](#)

[University Cost Sharing Procedures](#)

[Cost Sharing FAQ](#)

Job Aids

[Completing the Cost Sharing Form at Proposal](#)

[Reviewing Cost Sharing – Department Administrator](#)

[Reviewing Cost Sharing – Central Administrator](#)

Overview

This job aid focuses steps to be completed in a GMAS revision when cost sharing is included on the related proposal or request.

Roles & Responsibilities

OSP & ORA Operations—Responsible for completing the GMAS revision and referring to the notice of award and/or cost sharing form associated with an initial/competing renewal proposal, supplement, continuation, or cost sharing request to confirm dollar amounts and terms and conditions.

GMAS Instructions

Reviewing the “Edit approval attributes” screen in the GMAS Revision

During a revision for a proposal or request that includes cost sharing, when the **Edit approval Attributes** screen is displayed, ensure that the question “Does this request include any cost sharing?” is set to “**Yes**”. This flag generates the Cost sharing approval, and should be set to “**Yes**” during the completion of the proposal or request.

If the Notice of Award indicates committed cost sharing, and this question is set to “No”, check with the Portfolio Owner to confirm if cost sharing has been committed. If so, a Cost sharing request should be generated to properly document the committed cost sharing in GMAS before the revision is completed.

Figure 1

Edit approval attributes	
Title	Cost sharin
P.I.	Andrews, Is
Sponsor	Christophe
Dates	04-13-2020

Below are approval attributes currently indicated for this segment. Changing these attributes may result in the addition of new required approvals. See Project Segment approvals list for details.

Answering all of the below questions is required.

* Does this research involve human subjects?	<input type="radio"/> Yes	<input checked="" type="radio"/> No
* Does this research involve vertebrate animal use?	<input type="radio"/> Yes	<input checked="" type="radio"/> No
* Does this research involve biohazards/rDNA?	<input type="radio"/> Yes	<input checked="" type="radio"/> No
* Does this research involve human embryonic stem cells?	<input type="radio"/> Yes	<input checked="" type="radio"/> No
* Is there a foreign/overseas component, including foreign subagreements?	<input type="radio"/> Yes	<input checked="" type="radio"/> No
* Are additional staff and/or space required?	<input type="radio"/> Yes	<input checked="" type="radio"/> No
* Is Harvard's or a Harvard school's name used in the project title?	<input type="radio"/> Yes	<input checked="" type="radio"/> No
* Does this request include any cost sharing?	<input checked="" type="radio"/> Yes	<input type="radio"/> No

*required fields

Edit “Record committed cost sharing Screen

1. On the “Record committed cost sharing” screen, select “**Yes**” to “**Are you adding cost sharing to this project?**” if the total amount of the cost sharing commitment is being changed. When cost sharing is being added for the first time, this should always be set to “**Yes**”. However, if the revision is for a Cost sharing request that was submitted to update something other than the total amount of the cost sharing commitment, this question should be answered “**No**”.

After “**Yes**” is entered, additional questions are displayed. All are required to be appropriately flagged.

2. Select “**Needed**” as the **Approval Status**.
3. Select “**At Award**” as the **Approval due date**.
4. Select the appropriate **Type of cost sharing**, either Mandatory or Voluntary, based on type identified on the request homepage or in the cost sharing form.
5. **Direct amount for this notice of award**: This field generates the total committed cost sharing amount (direct cost + Indirect cost) displayed on the Segment homepage. It is additive, so check the amount displayed as total committed cost sharing on the Segment homepage before completing this screen.
 - a. For the first revision to award cost sharing, when there has been no previous cost sharing on the segment, enter the total amount of committed cost sharing per the notice and confirm the amount on the notice matches the amount on the cost sharing request. If it doesn’t match, contact the Portfolio Owner to confirm if a Cost sharing request should be generated to properly document the committed cost sharing in GMAS before the revision is completed
 - b. When a cost sharing request has been submitted to increase or decrease the committed cost sharing amount, enter the difference between the committed cost sharing amount displayed on the segment homepage and the total committed cost sharing amount on the current notice/request. For example:
 - i. Current committed cost sharing amount on the segment homepage = \$12,000
 - ii. Committed cost sharing amount on the notice = \$20,000
 - iii. Enter \$8,000
6. Select “**Yes**” or “**No**” to identify if the cost sharing is Reportable to sponsor.

Upon commitment of the revision, committed cost sharing displayed on the Segment homepage will reflect the total amount of \$20,000.

Figure 2

Record committed cost sharing		Project ID	07921510-01
		Title	Cost sharing 4-7
		P.I.	Andrews, Isaiah
		Sponsor	Christopher D. Smi
		Dates	04-13-2020 to 04-1

***Are you adding cost sharing to this project?** Yes **1** No

If yes, you must indicate whether an approval is needed or otherwise, the type of cost sharing, the direct amount, and whether this cost sharing is reportable to the sponsor or not.

***Approval Status** **2** Needed Not applicable

Approval due date **3** At award Date

Committed to date

***Cost Sharing type** **4** Mandatory Voluntary

Direct amount for this notice of award (\$,00) **5**

***Reportable to sponsor** Yes **6** No

Proposed cost sharing				
Submission date	Type	Proposed amount (\$,00)	(%)	Faculty effort
Total (\$,00)				

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Other Resources

Below are links to other documents related to Cost Sharing at Harvard University

[Cost Sharing Policy](#)

[University Cost Sharing Procedures](#)

[Cost Sharing FAQ](#)

Job Aids

[Completing the Cost Sharing Form at Proposal](#)

[Reviewing Cost Sharing – Department Administrator](#)

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[Completing a Cost Sharing Request](#)

HARVARD UNIVERSITY



Cost Sharing FAQs

Last Revised: April 2020

Responsible Office: Office for Sponsored Programs

Cost Sharing Requirements

Q. #1 – How do I know whether cost sharing is required by the sponsor?

A. The program guidelines, Request for Proposals, program announcement, etc., will state explicitly that cost sharing is required and will specify the expected level. This information is frequently found in a “Special Instructions” section or in the budget guidelines in the proposal preparation section.

Q. #2 – What happens if I cannot meet my cost sharing commitment as originally proposed?

A. If the project includes a requirement for cost sharing, it is important that the account be monitored closely to ensure that the PI will meet those requirements. If there is a concern that they will be unable to meet the committed amount, it is essential that the sponsor be contacted as soon as possible to request a budget modification or an amendment to the award. The appropriate OSP/ORR representative should be involved in this communication. If you have not met the cost sharing requirements, and the sponsor is unwilling to renegotiate the amount, it is likely that the funds provided by the sponsor will be reduced by the percentage the shortfall represents. Not meeting the cost-sharing requirement puts the project at risk of being deemed non-compliant by the sponsor and may force the University to return funding. Every effort should be made to meet the obligated amount using start-up/discretionary funds, unrestricted monies, and/or any appropriate non-federal sponsored awards.

Non-federal Funds

Q. #3 – Why are we applying federal regulations regarding cost sharing when non-federal sponsors may or may not require such accounting?

A. Since PIs often receive both federal and non-federal funding for research projects, a single cost sharing policy minimizes confusion and reduces the risk of non-compliance with federal regulations, especially in areas of faculty salary cost sharing and effort reporting. A single policy will help provide consistent training and compliance and reduce confusion.

Q. #4 – If non-federal awards are considered “unlike purpose and circumstance” in the A-21 and Uniform Guidance terminology, why do non-federal funds have to obey the same rules as federal funds when used as cost sharing on a federal award?

A. Since we include both federal and non-federal sponsored direct expenses in the “research base” of the University’s F&A calculations, we must adhere to the stipulations in our Disclosure Statement (DS-2) to the federal government, where we promise a level of consistency in treatment of all sponsored expenditures.

Alternatives to Cost Sharing

Q. #5 – Do projects with more than one sponsor always involve cost sharing?

A. No; it’s occasionally possible to think of a project as a “multi-funder project”, in which two or more sponsors are funding separate pieces of the project, but no explicit cost sharing is required as a condition of the award. However, if the additional funding is contingent upon the other sponsor’s funding commitment or if voluntarily committed in the proposal, then it is considered cost sharing.

Q. #6 – Can Harvard offer University support or resources for an event or activity without creating a cost sharing commitment?

A. Yes. Since cost sharing is disadvantageous to the University, it is University policy to pledge participation in a non-quantitative way without an explicit offer to sharing costs. For example, “Harvard will provide twenty microscopes valued at \$3,000 apiece,” constitutes a cost sharing commitment.

“Harvard will provide necessary infrastructure and institutional support to ensure that the project moves forward,” would not. Harvard should not commit to cost sharing significant portions of the University budget for an event or activity because such an offer unhelpfully eliminates organizational flexibility related to Harvard institutional programming and exposes the University to extensive administrative burdens.

When it is not possible to avoid making a cost sharing commitment upon which the sponsor funding is contingent, the amount of cost sharing should be the lowest amount possible, should be for expenses which align with and support Harvard objectives, and should rarely exceed the amount of sponsor funding being offered.

Q. #7 – Can you give an example of cost sharing as In-kind Contribution?

A. In-kind contributions are those wherein a value of the contribution can be readily determined, verified and justified but where no actual cash is transacted in securing the good or service comprising the contribution. Here are two examples of in-kind contributions: (1) The donation of volunteer time valued at a rate that would be reasonable for the time devoted had the volunteer been compensated for the time. For example, if you solicit volunteers from the local high school to help run surveys on a research project without compensating the volunteers, it would be appropriate to value the volunteer’s time at, say, minimum wage for the number of hours volunteered; (2) The donation of non-institution space where such space would normally carry a fee for purposes other than supporting this particular project. This might be utilization of the local Bank Conference Center without having to pay the pre-defined and published rate. In-kind contributions must be documented with official correspondence from the organization providing the in-kind cost sharing to include appropriate substantive documentation such as published rate schedules, time cards for volunteers, etc.

Cost Sharing Form (HUCSF)

Q. #8 – Previously, I used the excel or PDF based Harvard University Cost Sharing Form (HUSCF), do I still use this form?

A. No, all voluntary or mandatory committed cost sharing is recorded in GMAS, for all departments and schools. The excel/PDF form is no longer used.

Coding Cost Sharing

Q. #9 – Why can't the accounting system accommodate cost sharing from another sponsored fund (sponsored cost sharing)?

A. A formal "companion account" requires the use of a sponsored activity-subactivity value with a non-sponsored fund value. Sponsored cost sharing has always been recorded in GMAS as a separate sponsored award using a different activity value. The chart of accounts business rules for sponsored accounts do not allow sharing of activity values across sponsored funds, unless they are segments within a larger project.

Q. #10 – Could you provide an example of the use of a companion account?

A. Let's assume that your main account is a federal award, fund 123456, activity 234567, subactivity 0001. Your companion account would be a non-sponsored account, fund 000123 with the same sponsored activity/subactivity combination (234567-0001). Your companion account coding would be: Tub-Org- 000123-234567-0001-Root.

Q. #11 – If I'm cost sharing with University funds using a companion account, do I have to split-code every Non salary transaction?

A. No; if it's more convenient to do so, you can spend the award money on some of the items in the budget and the cost-sharing funds on others, not necessarily simultaneously, as long as the companion expenditures are within the period of performance of the award and fulfill the cost sharing budget requirements as required by the terms and conditions of the award.

Faculty Effort Cost Sharing

Q. #12 – Is there a required minimum of cost sharing faculty time if there is no time being paid for from the award?

A. There is no required minimum of cost sharing faculty time unless required by the sponsor. If the PI didn't charge the proposed and committed effort directly to awards, cost sharing will be required to meet effort commitments. Individual schools may be more restrictive; refer to your local school policy and guidance.

Q. #13 – Are salaries that are paid over sponsor-specific caps considered cost sharing?

A. At Harvard, salaries over a regulatory cap must be recorded in a companion account to enable complete effort certification and to ensure complete reporting of the indirect cost bases. Salaries that exceed a regulatory cap are considered unallowable regardless of how they are funded. They are not eligible to be used to meet cost sharing commitments, but they do represent certifiable effort.

Q. #14 – If a faculty member under a nine-month appointment budgets and is compensated for two months of salary but reports three months on a progress report submitted to the sponsor, is the extra month considered cost sharing?

A. Uncompensated effort over and above the originally proposed commitment is considered Voluntary Uncommitted Cost Sharing (VUCS) and therefore does not require the use of a companion account. Voluntary Uncommitted Cost Sharing is not tracked in GMAS.

Q. #15 – If a faculty member requests in the proposal budget a commitment of two months of effort but is only paid for one month directly from the grant, is the remaining one-month effort not compensated by the grant considered cost sharing?

A. Yes, this is Voluntary Committed Cost Sharing (VCCS) and the effort should be reflected in the General Ledger and, when appropriate, in a cost sharing companion account.

Cost Sharing with Equipment

Q. #16 – Can I use existing Harvard-owned equipment to meet my cost sharing requirements?

A. No

Cost-sharing Indirect Costs

Q. #17 – How is unrecovered overhead or under-recovered overhead to be tracked?

A. At the time of reporting of cost sharing and at award closeout, the OSP Research Finance Team will use an internal cost sharing indirect cost calculation summary sheet to document the unrecovered and under-recovered overhead amount based on the cost-shared direct costs provided by the department/local level managing units, and the IDC rate and basis (TDC or MTDC) as approved by the sponsor.

Note that the use of indirect costs in order to meet a cost sharing commitment always requires sponsor's prior approval.

Cost Sharing Documentation

Q. #18 – The Cost Sharing Policy requires that cost sharing commitments must be verifiable from official University records, can you clarify what constitutes “verifiable University records”?

A. Verifiable University records generally refers to the requirement that expenditures must be discernable within our financial records, namely the general ledger. Here are some of the common methodologies:

- Companion Account – the most common and most recommended method for tracking cost sharing expenditures, whereby charging cost sharing expenditures to a non-sponsored fund using the Sponsored activity-subactivity combination. In doing so, sponsored expenditures can easily be segregated in the general ledger from the cost sharing expenditures.

- Sponsored Contributions (matching funds) – utilized when there is a separate sponsored funding source being used as cost sharing. This approach requires, a separate sponsored fund to be used to track the cost sharing, allowing the “sponsored” cost sharing expenditures to be tracked separately under a different fund in the general ledger from the initial sponsored fund.
- Non-Sponsored Funding – In the event a Companion Account cannot be used, it is the department’s responsibility to identify a non-sponsored funding source and methodology for tracking the cost sharing expenditures. The department must be able to readily provide OSP Research Finance with a copy of the general ledger backup (HART Transaction Listing), upon request for reporting and closeout purposes.
- In Kind Contributions – Donated goods or services that have been committed to the project, which must be manually documented with appropriate levels of support, including fair market value of donated goods and services, evidence such as time cards to support volunteer’s fulfilled donated time, etc. These contributions will not appear on the Harvard general ledger and require a formal letter to be filed with the Office for Sponsored Programs at the time of reporting and closeout to confirm commitments have been met.
- Subrecipient Cost Sharing – These funds are tracked and reported to Harvard by the subrecipient, as part of their invoicing and reporting requirements. These funds will not appear on the Harvard general ledger.

Q. #19 – When I generate a detail listing, fringe calculates by object code, not by salary expense, making it difficult to tell from the GL which fraction of the fringe is associated with the cost sharing salary. Is it okay to provide a manual calculation of fringe for the purposes of cost sharing reporting the salary and fringe?

A. A manual calculation of the applicable fringe will suffice for reporting. In order to calculate the fringe associated with a salary charge that you want to cost share, you will first need to identify the salary amount to cost share, then multiply the amount of the salary by the applicable fringe rate for that period. Fringe rates can be found on the OSP website: [Fringe Benefits Rates](#).

Additional Resources

[Cost Sharing Policy](#)

[University Cost Sharing Procedures Guide](#)

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