

COST SHARING QUICK REFERENCE GUIDE FOR SPH

Use this quick reference guide for projects or proposals that include cost sharing.

Important: The information on this guide is a summary of information. **Research administrators are responsible for reviewing the [University's Cost Sharing Policy and detailed guidance](#).** Please refer to the *Resources* section for a list of University-wide and Harvard Chan School-specific resources.



BACKGROUND

- [Cost sharing](#) is any project cost that supports the scope of work but is not reimbursed by the sponsor (*costs used for the project but not charged to the project*). **Harvard strongly discourages cost sharing, unless it's a commitment required by the federal or non-federal sponsor.**
- If cost sharing is quantified in the budget and/or budget justification, it becomes **committed cost sharing** (a binding requirement of the award), which must be tracked in GMAS and may require reporting

SUMMARY OF STEPS

- Step 1:** [Identify Cost Sharing Type](#)
- Step 2:** [Identify Cost Sharing Source](#)
- Step 3:** [Record Committed Cost Sharing in GMAS](#) (*only for Mandatory and Voluntary Committed Cost Sharing types [see step 1]*)
- Step 4:** (*At Award Stage*): [Track \(companion account\) and Report Commitments](#), if applicable

RESOURCES

- University-wide Resources**
 - [Harvard University's 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](#)
- Harvard Chan School-specific Resources**
 - [Cost Sharing Overview](#)
 - [Harvard Chan School Cost Sharing Procedure](#)
 - [Cost Sharing Decision Tool](#)
 - [Cost Sharing on Sponsored Awards Fishbowl Presentation](#) (Zoom video)
 - [Cost Sharing on Sponsored Awards Fishbowl Presentation](#) (PowerPoint)
 - **Questions?** Contact HSPH's Cost Share Approver: [Catalina Diaz](#)

COST SHARING TYPES

Identifying the type will help determine if the commitments must be communicated to the sponsor & recorded in GMAS (if you should: quantify in budget/justification, obtain School approval, record, track, and report expenses)

Cost Sharing Type	Description	GMAS	Proposal	Track Expenses	Report Expenses
Mandatory	Cost sharing commitment that's a <u>mandatory requirement</u> per the sponsor's guidelines, written communication, or terms & conditions	✓	✓	✓	✓
Voluntary Committed *	Cost sharing commitment that's <u>NOT</u> a mandatory requirement per the sponsor <u>BUT will be</u> included in the proposal budget and/or justification*	✓	✓	✓	✓
Voluntary Uncommitted *	Cost sharing commitment that's <u>NOT</u> a mandatory requirement per the sponsor <u>AND will NOT be</u> included in the proposal budget and/or budget justification*	✗	✗	✗	✗
Over-the-Cap Salary	Cost sharing commitment that's <u>ONLY</u> a portion of a faculty or staff member's salary and associated fringe benefits that exceed regulatory maximum imposed by the sponsor (e.g., NIH's salary cap)	✗	✗	✓**	✗
<i>For SPH:</i> Faculty Effort on Training Grants	Harvard Chan School's 10% institutional support for effort of Program Directors (PD/PIs and Co-PD/PIs) on sponsored training grants, awarded to the School, that do not allow direct charging PD/PI effort to the grant budget	✗	✗	✓***	✗

* **Per the [Cost Sharing Policy](#)**, "Harvard strongly discourages cost sharing, unless it's a commitment required by the federal or non-federal sponsor. Voluntary cost sharing should not be included in a federal proposal."

** **Although Over-the-Cap Salary doesn't have to be recorded in GMAS**, these expenses **MUST** be tracked via a companion account. The department must create the companion account via the Account Maintenance module in Wasabi and add the account string to the person's costing

*** **For Harvard Chan School Training Grants**, follow the steps provided in the [Faculty Effort on Training Grants Policy](#) to properly allocate and track PD/PI effort

COST SHARING SOURCES

Identifying the source will help determine how the commitments will be made & recorded in GMAS, ([how you should](#): complete the GMAS request, track commitments, and document backup/approvals)

Cost Sharing Source <i>(for detailed info, click hyperlink below)</i>	Description
University/School/Department Funds	Commitments that are paid from University funds using gift, endowment, or other non-sponsored sources (represented by the 000001-054999 and 300000-699999 fund ranges). These types of commitments are generally tracked via a companion account, which the department must create in Wasabi (Account Maintenance) and add to the person's salary costing
Sponsored Contributions (or Matching Funds)	Commitments that are paid from non-federal sponsored awards at Harvard (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. Failure to comply will become Harvard's (the Prime's) responsibility