HKS Cost Sharing Procedures

Cost sharing commitments must be accurately recorded in the GMAS cost sharing module at the proposal stage, and at the award stage when there are cost sharing modifications. A Harvard University Cost Sharing Form is only used when there are revisions to the original proposed cost sharing.

All proposals that include cost sharing commitments are reviewed at the school level by RAO and OFS.

Proposal Stage
To record cost sharing commitments* in GMAS at the proposal stage, please follow the instructions in the GMAS Cost Sharing Job Aid.

At the “request signatures for cost sharing approval” screen, the name of the Sponsored Programs Approver will automatically default to the HKS awards management contact in OSP; click “finish.”

The RAO will add the following HKS signatories to the cost sharing module when reviewing the proposal request:

- Financial Dean/Designee: Center financial administrator responsible for confirming any pledged financial commitments;
- Cost Share Signatory: HKS Office of Financial Services Controller (for non-sponsored funds) and HKS Research Administration Office representative (for non-federal sponsored funds and overall compliance).

*Only include mandatory or voluntary committed cost share. Do not include cost share commitments in GMAS if the ONLY cost sharing on the proposal is personnel salary over the funding agency’s salary cap (e.g. NIH), cost sharing by a subrecipient when Harvard is the prime awardee, or any non-quantifiable cost sharing. Please note, voluntary committed cost share is discouraged as this must be treated as mandatory cost share at the award stage and be tracked accordingly. Plans for voluntary cost share should be discussed with your RAO contact.

New Award Notification
OSP will work with the Center to confirm that the proposed cost sharing indicated in GMAS at the proposal stage is still accurate. If changes are needed, the Center will complete a Harvard University Cost Sharing Form and submit the form with the Principal Investigator and Center Financial Administrator (person responsible for confirming any pledged financial commitments) signatures to RAO. RAO will review, obtain School-level signature, and upload the form to GMAS.

Award Stage
An Action Memo for a new award with committed cost sharing will be generated and OSP will indicate the total amount of committed cost sharing in the Action Memo Remarks.

Once spending begins, per the Harvard University Cost Sharing Policy, all mandatory or voluntary committed cost sharing from University funds (gift, endowment, or unrestricted non-sponsored funds) must be tracked using companion accounts**. A companion account requires the use of a sponsored activity value with a non-sponsored fund value. Example:

<table>
<thead>
<tr>
<th>Sponsored Fund:</th>
<th>Tub</th>
<th>Org</th>
<th>Object</th>
<th>Fund</th>
<th>Activity</th>
<th>Subactivity</th>
<th>Root</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>215</td>
<td>17000</td>
<td>xxxx</td>
<td>123456</td>
<td>234567</td>
<td>0001</td>
<td>54321</td>
</tr>
<tr>
<td>Non-Sponsored Fund:</td>
<td>215</td>
<td>17030</td>
<td>xxxx</td>
<td>000001</td>
<td>234567</td>
<td>0001</td>
<td>0000</td>
</tr>
</tbody>
</table>

To begin charging to a companion account, please make a request to John Caetano, copying Carrie Kachoria, to cross-validate the non-sponsored fund with the sponsored activity and subactivity.

**For salary over-the-cap cost share, a companion account must be created at the award stage to track for effort reporting.