

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 arrow and the number "1", and "Cost sharing form has not been completed" with a yellow arrow and 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 6395897

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

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

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 Org 31570 - FCOR*MCB - C Optional Fund 310050 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 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	\$39,500	\$79,000
Total indirect cost sharing	1	\$4,220	\$4,350	\$8,570
Total cost sharing		\$43,720	\$43,850	\$87,570

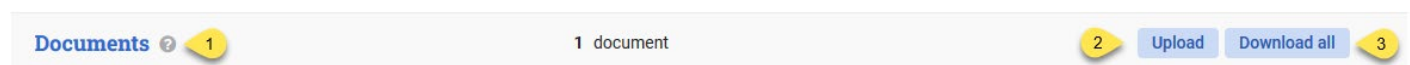
2 Cancel Save 3

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
3. **Download all:** Click to download all documents contained in the repository (Please note: this button will only appear when documents are present in the repository)

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](#)