

UConn HEALTH

POLICY NUMBER 2002-14

May 9, 2017

POLICY: COST SHARING/MATCHING REQUIREMENTS (RESEARCH/SPONSORED PROJECTS)

PURPOSE:

To establish policy for the identification, funding, accounting, and reporting of cost sharing or matching in conjunction with a sponsored program.

IMPORTANT: For federal awards/subawards issued to UConn Health with a start date prior to December 26, 2014, 2 CFR Parts 215 and 220 (Office of Management and Budget (OMB) Circulars A-21 and A-110) apply. New funds (i.e., new awards, continuation funding, supplements, etc.) received with a start date on or after December 26, 2014 are subject to the OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (“Uniform Guidance”, 2 CFR Part 200), unless specified otherwise in the terms and conditions of the award document.

DEFINITION:

Cost sharing or matching refers to the specific portion of project costs that are funded by UConn Health rather than the sponsor. Cost sharing or matching are terms that are used interchangeably to represent payroll and other project costs that UConn Health and/or other project participants contribute to or match through the expenditure of funds or through in-kind contributions. In-kind contributions represent non-cash contributions donated to the project by third parties.

Types of Cost Sharing:

1. Mandatory cost sharing is normally a program requirement by the sponsor that UConn Health must contribute costs toward the project in order for an award to be made.
2. Voluntary Committed cost sharing represents a specific, quantified commitment made in a proposal budget above and beyond any Mandatory cost sharing required by the sponsor. Voluntary Committed cost sharing is quantified in dollars and/or percentage of effort.

Mandatory and Voluntary Committed cost sharing must be documented in the proposal’s budget and are consequently identified in the accounting system and reported as cost sharing for the purpose of determining UConn Health’s organized research base in its Facilities & Administration (F&A) proposals.

3. Voluntary Uncommitted cost sharing represents contributions that are over and above that which is reflected in the proposal budget.

POLICY STATEMENT:

1. All committed (mandatory and voluntary) cost sharing must be approved by the Department Chair, Dean, and Associate Vice President for Research, Sponsored Program Services, or designees prior to submission of the proposal to the sponsor.
2. Cost sharing must meet the allowability principles of Uniform Guidance (2 CFR §200.306 and §200.403).
3. Mandatory and Voluntary Committed cost sharing must each be explicitly stated in the proposal budget and confirmed upon receipt of the Notice of Award.
4. Rebudgeting of direct-charged salary from a sponsored project to cost sharing is permitted only with approval of the Department Chair, Dean, and Associate Vice President for Research, Sponsor Program Services, or designees. When necessary, prior approval from the sponsor must also be obtained.
5. The managing unit of the award is responsible for assuring that the funding of cost sharing is made. The Principal Investigator or designee is required to report and confirm cost sharing effort on Effort Reports in accordance with UConn Health's Policy [2002-08 Effort Reporting](#).
6. Records related to cost sharing must be retained for the period of time prescribed under the State of Connecticut's record retention policies.
7. Procedures to ensure the capture and reporting of cost sharing commitments are incorporated by reference to this policy. Cost sharing procedures are maintained and amended as needed by the Office of the Vice President for Research.

Jeffrey Seemann (Signed)

5/25/17

Jeffrey Seemann
Vice President for Research

Date

Andrew Agwunobi (Signed)

5/30/17

Andrew Agwunobi, M.D., M.B.A.
Chief Executive Officer
Executive Vice President for Health Affairs

Date

New Policy: 4/10/02

Revised: 8/11/06, 6/9/09, 10/8/13, 5/9/17

LINKS:

[Policy 2002-08: Effort Reporting](#)

[Policy 2008-05: Senior/Key Personnel and Committed Effort](#)