
	Subject: HARTFORD HOSPITAL POLICY ON: Cost Sharing on Sponsored Research	
Policy Level: Policy Number:	Original Date: October 1, 2013 Revision Date(s)	Approved By:  <hr/> Lenworth Jacobs, M.D. VP, Academic Affairs & Chief Academic Officer

Purpose:

To establish procedures for the identification, funding, accounting, and reporting of cost sharing throughout the lifecycle of a sponsored research project.

Scope:

All research projects administered by Hartford Hospital (HH) where mandatory or voluntary cost sharing is outlined in the sponsor agreement and/or budget.

Policy:

Cost sharing occurs when an institution utilizes its resources to support a specific sponsored research project beyond the funding level provided by the sponsor. Investigators should avoid cost sharing commitments unless specifically mandated by the sponsor as a condition of the research project. When this mandate exists, all cost sharing, matching and in-kind contributions must be verifiable through documentation, accounted for, and reported in a manner consistent with HH requirements.

Responsibilities:

Investigator

- Comply with HH policies and sponsor terms and conditions for proposing, accounting and reporting of cost sharing funds on research projects.
- Identify the source of cost share funds and obtain the necessary written approvals.
- Notify and coordinate with Grants and Contracts if the cost share obligation will not be met or there is a change in funding source.

Research Institute - Grants and Contracts

- Assist Investigators with the identification and interpretation of cost sharing requirements during the proposal preparation and application submission process.
- Review cost sharing funds included in a proposal to determine if allowable, allocable and reasonable based on the sponsor agreement.
- Confirm that cost sharing funds are documented and approved by appropriate authority.
- Provide oversight of cost sharing documentation for compliance with sponsor terms.

Corporate Accounting

- Responsible for documenting and reporting cost share as required by HH and the sponsor.

Procedures:

1. As part of the proposal application process, the Investigator must complete a research project budget to identify cost share obligations and funding sources to cover both direct and indirect costs.
2. Cost share funding must be approved by the appropriate HH account owner and/or department head to secure institutional funding by completing the Research Institute Cost Share Request Form.
3. Each proposed Research Institute Cost Share Request Form must be reviewed by Grants and Contracts and approved by the Vice President, Research prior to committing cost share to a research project.
4. Budget revisions on a sponsored project affecting cost share is permitted only with approval of the VP, Research. Where necessary, sponsor approval must also be obtained.
5. Cost sharing on federally sponsored projects must meet the guidelines provided in OMB Circular A-110 and the criteria of 45 CFR Part 74.
6. Exempt employees are required to report and certify cost sharing effort on Time and Effort Reports in accordance with the HH Time and Effort Reporting Policy.
7. It is impermissible to use funds from one project (regardless of whether sponsor is federal or non-federal) to meet a cost sharing obligation of another without written approval from both sponsors.

Definitions:

Allowable - costs allowable under the terms and conditions of the award, including the authorized budget and applicable regulations.

Allocable - costs that benefit the award charged; costs shared by more than one project should be allocated in proportions that can be approximated through actual use.

Cost Sharing - the portion of total project costs of a sponsored project, whether mandatory or voluntary, that is borne by HH rather than the sponsor. (Also referred to as Matching)

In-Kind Contribution - contributions specified as other than monetary contributions. It can be in the form of infrastructure support, office supplies support, equipment support, etc. It is the contribution of a good or service in lieu of providing funds.

Investigator - the project director or principal investigator and any other person, regardless of title or position, who is responsible for the design, conduct, or reporting of research.

Reasonable - the nature of the goods or services acquired and amount paid reflect the action that a prudent person would have taken at the time the decision to incur the cost was made.

Sponsor – an entity, such as a pharmaceutical or device company, private organization, academic institution, or government agency that initiates, manages, or finances a research project conducted at HH.

Attachments:

- A. Research Institute Cost Share Request Form

Related Policies:

Research Account Management Policy

Time and Effort Reporting Policy



HH RESEARCH INSTITUTE COST SHARE REQUEST FORM Attachment A

Hartford Hospital policy is to make a cost sharing commitment only when mandated by the sponsor or by the competitive nature of the award. When this obligation exists, all cost sharing must be verifiable through documentation, accounted for, and reported in a manner consistent with HH requirements.

COST SHARE IS: _____ **Mandatory** _____ **Voluntary**
(required by sponsor) *(not required by sponsor)*

NAME OF PI:
NAME OF DEPARTMENT HEAD:
SPONSOR:
PROJECT NUMBER:
PROJECT PERIOD:

COST SHARE BREAKDOWN (Personnel - Salary and Fringe Benefits)

Name	Amount of Cost Share	Start/End Dates	Cost Share Source – Cost Center
	\$		
	\$		
	\$		

COST SHARE BREAKDOWN (Non-Personnel – Equipment, Supplies, etc.)

Description	Amount of Cost Share	Dates	Cost Share Source – Cost Center
	\$		
	\$		
	\$		

I certify that I have reviewed the proposed cost sharing set forth in this form and approve that the amounts stated above may be charged to the account(s) identified, that the costs would be allowable under the terms of the award and that there is sufficient funding in the account(s) to cover the charges.

Principal Investigator Signature	Date
Account Owner/Department Head Signature <small>(Individual responsible for funding of cost share amount)</small>	Date
VP, Research Signature	Date