



# University of Connecticut Health Center

**POLICY NUMBER 2002-14**

**June 9, 2009**

**POLICY: COST SHARING/MATCHING REQUIREMENTS  
(RESEARCH/SPONSORED PROGRAMS)**

**PURPOSE:**

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

**DEFINITION:**

Cost sharing or matching refers to the specific portion of project or program costs that are funded by UCHC rather than the sponsor. Cost sharing or matching are terms that are used interchangeably to represent payroll and other project costs that UCHC and/or other project participants contribute 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 UCHC 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 or narrative. Voluntary Committed cost sharing does not include those general commitments between the sponsor and the Principal Investigator (PI) that are related to maintaining and fostering a collegial relationship that would advance scientific investigation. Voluntary Committed cost sharing is quantified in dollars and/or percentage of time and effort.

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

3. Salary Cap cost sharing represents salary which exceeds salary amounts chargeable as direct costs on projects as set forth by certain sponsoring agencies, such as the National Institutes of Health (NIH). Salary Cap cost sharing is classified as Voluntary Committed cost sharing by UCHC.

4. Voluntary Uncommitted cost sharing represents faculty and senior researcher time and effort that is over and above that which is reflected in the proposal and notice of grant award and is not required as a condition of the award.

**POLICY STATEMENT:**

1. UCHC will meet Mandatory Cost Sharing requirements of sponsored research projects. Mandatory cost sharing is limited to PIs and other key personnel as defined in Policy #2008-05.
2. Voluntary Committed cost sharing is at the discretion of the Dean of the school in terms of to whom Voluntary Committed sharing is extended, for what percentage of time and effort, and for what period of time. Voluntary Committed cost sharing is limited to PIs and other key personnel.
3. Cost sharing on federal projects must meet the allowability principles of OMB Circular A-21 and the guidelines provided in OMB Circular A-110.
4. Mandatory and Voluntary Committed cost sharing must each be explicitly stated in the proposal and notice of grant award and must provide name(s) of the PI and other key personnel and the dates to which that time and effort pertains.
5. Rebudgeting of direct-charged salary from a sponsored project to cost sharing is permitted only with approval of the Dean for Research Planning and Coordination and Dean of the school. Where necessary, sponsor approval must also be obtained.
6. The funding of all cost sharing is the responsibility of the department. The PI and his/her designee is required to report and confirm cost sharing effort on Time and Effort Reports in accordance with UCHC's Time and Effort Reporting Policy, policy no. 2002-08.
7. Records related to cost sharing must be retained for the period of time prescribed under UCHC's record retention policy.
8. Cost sharing/matching may be required by the sponsor for other than salaries and wages, such as for equipment). Such non-compensation cost sharing must be approved in advance by the Associate Dean for Research and Coordination and the Dean of the school.
9. 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 Research Administration and Finance.

John Biancamano	7/13/09
<hr/> <b>Chief Financial Officer</b>	<hr/> <b>Date</b>
Marc Lalande	7/13/09
<hr/> <b>Dean for Research/Planning &amp; Coordination</b>	<hr/> <b>Date</b>
Cato T. Laurencin	7/15/09
<hr/> <b>Vice President for Health Affairs</b>	<hr/> <b>Date</b>

**Replaces: Policy No. 2002-14, April 10, 2002**

**Policy Updated: 6/09/09**

**LINKS:**

- Cost Share procedures
- [Salary Cap Calculation Guidelines](#)
- [A-110 Section C23](#)
- [Salary Cap and Companion Account Information](#)
- [Salary Cap Worksheet](#)
- [Time and Effort Reporting Policy #2002-08](#)
- [Key Personnel Policy #2008-05](#)