

POLICY ON COST SHARING

Policy #	Origination Date	Responsible Office(s)	Status	Approval Date
	05/01/2018	Office of Research and Sponsored Programs		05/11/2018

Deleted: POLICY ON USE OF ELECTRONIC SIGNATURES

Deleted: 10/01/2015

Deleted: Business and Finance [1]

Reason for Policy/Purpose Update

As a recipient of federal awards, the University must maintain a policy on cost sharing on federal awards. The policy and procedures must be in accordance with OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Sections 2 CFR 215.23(a)(5), 200.29, & 200.306

Formatted: Justified

Deleted: Federal and state laws authorize the acceptance of electronic signatures as legal and enforceable for most transactions. Recognizing that electronic transactions promote efficiency, federal and state statutes now provide that a record or signature may not be denied legal effect or enforceability solely because it is in electronic form. Dillard University recognizes this general standard as well as the increased operational efficiency gained from conducting many business transactions by computer, over the internet, and by e-mail. This policy is also intended to promote integrity and efficiency in processes and provide general guidance on the use of electronic signatures and records at Dillard. [2]

Formatted: English (US)

Formatted: Font:12 pt

Policy Statement

As a recipient of federal funding Dillard University is required to comply with the Office of Management and Budget Circular Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), as well as other federal requirements for certifying effort expended on sponsored agreements and awards. As such, Dillard University requires all to comply with federal and University policies regarding reporting effort on such awards.

Personnel charges to federal awards should be reflective of effort committed by faculty and staff toward the award(s). Faculty and staff are responsible for ensuring that effort charged to federal agreements are a reasonable representation of the actual effort they provided on the award.

Formatted: Font:PKFLON+TimesNewRoman

Formatted: Default, Left

Deleted: When a signature, approval, or authorization is required for a University transaction, by law or by University policy or practice, an electronic signature, approval or authorization will meet the requirement, and will be accepted as binding and equivalent to a handwritten signature w ... [3]

Formatted: Font:+Theme Body (Calibri)

Formatted: Justified

Who Needs to Know This Policy

All faculty and staff with all or a portion of support from federally sponsored agreements, as well as all individuals involved with administration and conduct of federally sponsored award activities, including principal investigators (PI) and other research personnel, and central and departmental budget/program managers. It is the responsibility of the PI or designated department level manager to remain cognizant of university commitments and agency requirements regarding cost sharing.

Deleted: [4]

Formatted: Font:+Theme Body (Calibri), Font color: Black

Formatted: Font:+Theme Body (Calibri), 12 pt

Formatted: Font:+Theme Body (Calibri)

Formatted: Justified

Formatted: Font:+Theme Body (Calibri), 12 pt

Definitions

Cost sharing denotes expenses directly related to a sponsored project but not paid for with agency funding. Cost sharing can be institutional paid expenses, such as salary and fringe benefits,

equipment, unrecovered F&A costs, and other related expenses. Unrecovered F&A costs may be included as part of cost sharing or matching only with the prior approval of the awarding agency. Cost sharing can also be provided through contributions from sources outside the University or the agency. Cost sharing toward federally sponsored projects generally cannot include “contributions from any other federally- assisted project or program. The costs must be necessary and reasonable and directly related to the proper and efficient accomplishment of project or program objectives. These costs must be allowable under the applicable federal guidelines. Cost sharing should be proposed if the agency requires it as a condition of application, or cost sharing is necessary to ensure competitiveness of the proposal.

Deleted: For purposes of this policy the following definitions apply: - ... [5]

Policy/Procedures/Accountability

Cost sharing should be clearly established within the proposal’s budget and budget narrative, in that the University must document all costs relating to the project and report those cost to the agency. When cost sharing is included in the proposal and the project is subsequently funded, the cost sharing is considered mandatory and must be documented. If the proposal was awarded with cost sharing in the proposal, the Principal Investigator must obtain the agency’s approval to change the amount of cost sharing committed to the project.

Formatted: Font:Not Bold, Not Small caps

Formatted: Justified

Formatted: Font:+Theme Body (Calibri), 12 pt, Not Bold, Not Small caps

Formatted: Font:+Theme Body (Calibri), 12 pt

Formatted: Font:+Theme Body (Calibri), 12 pt, Not Bold, Not Small caps

Cost Sharing Project Codes

Sponsored projects that require or include cost sharing must have project codes established within the institution’s accounting system. The investigator should request a project code prior to submission of the proposal/application for a sponsored project. However, this code must be established prior to the final contract/grant agreement approval or the committal of university resources. The establishment of project codes with each sponsored project allows for more effective tracking and reporting of cost sharing provided throughout the life of the project.

Investigators submitting requests for sponsored projects that require project codes, must indicate the source and level of cost share on the “Grant Routing Form”, and acquire approval (via processing of the routing form) of the responsible department lead and other designated University administrators prior submission to the agency.

Documenting Cost Sharing

Cost sharing committed by Dillard will be identified and documented at the time the Grant Routing Form is completed. The Principal Investigator must identify from which university cost center (s) sharing is being provided.

Third Party or in-kind cost sharing will be documented with a letter from the party contributing the cost sharing, to be obtained by the Principal Investigator. The letter should be on professional letterhead and should be signed by an official from the organization contributing the cost sharing.

Formatted: Font:+Theme Body (Calibri), 12 pt, Not Bold, Not Small caps

The contributed expenses should be listed and should be actual costs. Property, space, or equipment etc., should be recorded at current fair-market value.

Investigators should consult with the Offices of Sponsored Programs and Business and Finance when submitting a government-sponsored request that requires or will involve cost sharing. It is the responsibility of the investigator to ensure that all necessary approvals are obtained prior to committal of University funds or resources.

Website Address(es) for this Policy

www.dillard.edu/orsp

Contact(s)

[DU ORSP](#)

Who Approved this Policy

History/Revision Dates

Origination Date:

Cabinet Approval Date:

Updated:

Revised:

Agreement - Signature

Formatted: Font:+Theme Body (Calibri), 12 pt

Formatted: Font:+Theme Body (Calibri)

Formatted: Default

Formatted: Justified

Formatted: Font:(Default) PKFLON+TimesNewRoman, 12 pt, Not Bold, Not Small caps

Formatted: Default

Deleted: All members of the university community that have active university-issued email accounts have the ability view, sign, and decline electronic documents. However, the departmental account administrators will be identified within each institutional unit to maintain and administer departmental account information. - ... [6]

Deleted: www.dillard.edu/ITT -

Formatted: Font:PKFLON+TimesNewRoman

Formatted: Default

Deleted: Cedric Kanyaole, ITT

Deleted: Senior Cabinet -

Business and Finance
Institutional Advancement

Federal and state laws authorize the acceptance of electronic signatures as legal and enforceable for most transactions. Recognizing that electronic transactions promote efficiency, federal and state statutes now provide that a record or signature may not be denied legal effect or enforceability solely because it is in electronic form. Dillard University recognizes this general standard as well as the increased operational efficiency gained from conducting many business transactions by computer, over the internet, and by e-mail. This policy is also intended to promote integrity and efficiency in processes and provide general guidance on the use of electronic signatures and records at Dillard.

Because those with signature authority are executing legal documents their electronic signatures must use a secure certificate-based electronic signature service that has been vetted by The Office of Information Technology. Thus, the university currently utilizes Adobe EchoSign services to implement uniform e-signature, processing, and storage of documents and agreements to be signed or processed electronically.

When a signature, approval, or authorization is required for a University transaction, by law or by University policy or practice, an electronic signature, approval or authorization will meet the requirement, and will be accepted as binding and equivalent to a handwritten signature when:

The particular unit, office or department has designated the transaction as an appropriate e-transaction;

The Approval Authority for the particular Unit, office, or department has authorized the use of electronic signature for that transaction; and

The University has implemented the approved electronic signature method.

This policy does **not** mandate the use of an electronic signature or otherwise limit the right of a party to conduct a transaction on paper, nor does it apply to any situation where a written signature is required by law or specified university policies or transactions (eg: Wills and testamentary trusts, promissory notes, any document required to accompany any transportation or handling of hazardous materials, notices of the cancelation or termination of health insurance, health benefits, or life insurance benefits)

This policy applies to all members of the University community, including students, prospective students, employees, prospective employees, faculty, staff, and volunteers in connection with University activities, business partners, affiliates, and associates. It applies to all uses or potential users of electronic signatures to conduct the official business of the University, including transactions with third-party vendors and contractors.

For purposes of this policy the following definitions apply:

Authentication -- means to establish as genuine and verify the identity of a person providing an electronic signature.

Electronic signature, or "e-signature," -- An electronic symbol, or process, attached to or logically associated with an electronic record and executed or adopted by a person with the intent to sign the record. Examples can include a digitized image of a handwritten signature, a code or personal identification number (PIN), and a mouse click on an "I accept" or "I approve" button. An electronic signature must be attributable (or traceable) to a person who has the intent and authority to sign the record with the use of adequate security and authentication measures that are contained in the method of capturing the electronic transaction (e.g., use of PIN or unique log-in username and password), and the recipient of the transaction must be able to permanently retain an electronic record of the transaction at the time of receipt.

Electronic record -- Any record created, used, or stored in a medium other than paper, including information processing systems, computer equipment and programs, electronic data interchanger, electronic mail, voice mail, text messages, and similar technologies. To the extent that facsimile, telex, and/or former hard copy documents are retained in electronic form, through a scanning process, they are also considered electronic records.

Electronic transaction, or "e-transaction," -- A transaction conducted or performed, in whole or in part, by electronic means or electronic records. The information provided, sent, or delivered, in an electronic record must be capable of retention by the recipient at the time of receipt to qualify as an electronic transaction.

Approved electronic signature method - A method that has been approved by Information Technology, in accordance with this policy and applicable state and federal laws, and which specifies the form of the electronic signature, the systems and procedures used with the electronic signature, and the significance of the use of the electronic signature.

All members of the university community that have active university-issued email accounts have the ability view, sign, and decline electronic documents. However, the departmental account administrators will be identified within each institutional unit to maintain and administer departmental account information.

All accountholders are responsible for activities conducted under their user ID, and are expected to take all precautions to safeguard their password and files to prevent unauthorized use. Sharing of passwords or other access credentials is prohibited. Individuals who falsify e-records, e-transactions or e-signatures are subject to appropriate disciplinary action. Individuals are required to report any suspect or fraudulent activities related to e-transactions, e-records or e-signatures immediately to the Information Technology Office and to any manager or supervisor in the individual's department, college, school, or division.

Relative to Records Retention processes, records shall be retrievable and accessible in a timely manner throughout their retention period. Retention expectations for electronic records are the same as those for non-electronic records (Policies and Guidelines for Externally Funded

Agreements 2010).