

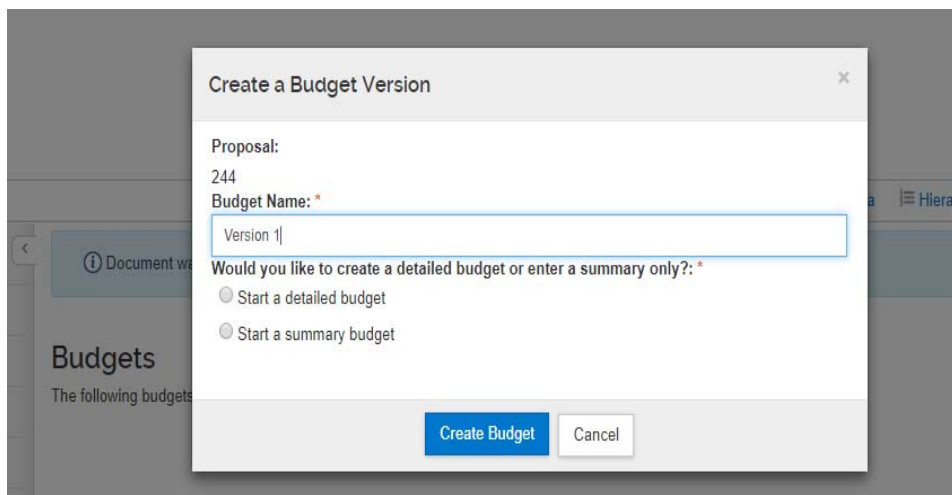
QUICKGUIDE

COST SHARING AND MATCHING FUNDS

Overview: Cost sharing (also known as matching funds) is set up in the Proposal Development Module in Kuali. In some cases, the University requires additional approvals for cost sharing. All cost-sharing must adhere to University policies and procedures.

Additional approvals are required for cost sharing that exceeds what the sponsor requires in their guidelines (voluntary cost-sharing), for third party cost sharing (cost share or match provided by another institution), or to change the amount of F&A (indirect cost) charged to the sponsor. Please see the Cost Sharing policy for more information: <https://www.umass.edu/research/policy/cost-sharing-policy>

STEP 1 – Create a detailed budget version in Kuali.



The screenshot shows a modal dialog titled "Create a Budget Version". It contains the following fields and options:

- Proposal: 244
- Budget Name: * (with a text input field containing "Version 1")
- Would you like to create a detailed budget or enter a summary only?: *
 - Start a detailed budget
 - Start a summary budget
- Buttons: "Create Budget" and "Cancel"

STEP 2 – Select personnel or non-personnel costs for cost sharing. We recommend the following cost sharing sources and types in the following order of priority:

1. Tuition Credits
2. Academic Year Salary
3. Unrecovered F&A
4. Graduate student and other non-faculty salary
5. Other cost share
6. Equipment
7. Third Party Cost Share
8. F&A waiver or reduction

Please see additional guidance here: <https://www.umass.edu/research/guidance/cost-sharing-sources-and-types>

Be aware that cost share funding sources are **limited to non-federal accounts**. See this link for more information about allowable cost share companion accounts:
<https://www.umass.edu/controller/sites/default/files/Cost Share Allowable Companion Funds.pdf>

STEP 3 – To cost share personnel costs, select “Assign Personnel to Periods.” Then click the Details button.

Kuali Research

Period 1 Calculate Current Period Assign Personnel...

Person	Start	End	Effort	Charged	Period Type	Requested Salary	Calculated Fringe	Actions
All Other Benefitted Personnel Costs Details & Rates								
Other Professional - 1	10/01/2019	09/30/2020	16.67	16.67	Calendar	8,376.68	3,225.02	Details
Grad Student Academic Costs Details & Rates								
Grad Students - 1	10/01/2019	05/31/2020	50.00	50.00	Academic	20,489.60	4,153.24	Details
Grad Students - 1	09/01/2020	09/30/2020	50.00	50.00	Academic	2,612.43	529.54	Details
Grad Student Summer Costs Details & Rates								
Grad Students - 2	06/01/2020	08/31/2020	25.00	25.00	Summer	4,302.82	946.62	Details
PI/Sr. Pers Academic Details & Rates								
Serena T Williams	10/01/2019	05/31/2020	8.33	8.33	Academic	11,476.89	4,418.60	Details
Serena T Williams	09/01/2020	09/30/2020	8.33	8.33	Academic	1,463.30	563.37	Details

Change the amount of effort being charged to the sponsor.

Serena T Williams

Person: Role: PI/Contact

Appointment Type: Salary Effective Date:

Period Type: Start Date:

End Date: Effort:

Charged:

Requested Salary: 1,463.30
 Calculated Fringe: 563.37
 Cost Sharing Amount: 0.00
 Unrecovered F&A: 0.00
 Person Months: 0.08

Description:

Save Changes Calculate Cancel

- **Effort %:** The total percentage of effort for this person on this project for the period.
- **Charged %:** The total percentage of effort for this person on this project that is charged to the sponsor and being requested in your application. If Effort percentage is greater than Charged percentage then the difference is automatically calculated as cost sharing.

STEP 4 – To cost share other kinds of costs, select Assign Non-Personnel to add a new cost, or select an existing cost line by clicking the details button.

Kuali Research

« Return to proposal

Periods & Totals

Rates

Personnel Costs >

Non-Personnel Costs

Subawards

Institutional Commitments >

Project Income

Modular

Budget Notes

Budget Summary

Non-Personnel Costs
Add and configure non-personnel items for this budget period.

Period 1 **Period 2** Period 3

Period 1 Assign Non-Personnel...

Description	Description	Quantity	Total Base Cost	Actions
Equipment				
Equipment			5,000.00	Details
Other Direct				
Material and Supplies			9,325.68	Details
Subcontractor Indirects <=25K	STANFORD UNIVERSITY		5,000.00	Details
Subcontractor Indirects >25K	STANFORD UNIVERSITY		5,000.00	Details
Subcontractor<=25K	STANFORD UNIVERSITY		20,000.00	Details

Enter the Total Base Cost on the details tab. This is the amount that will be charged to the sponsor.

Edit Assigned Non-Personnel

Details **Cost Sharing** Rates

Details

Start Date: 11/01/2019

End Date: 01/31/2020

Category Type: Equipment

Category: Equipment

Object Code Name: Equipment

Total Base Cost: 2,500.00

Quantity:

Description:

Inflation Rates

Description	Start Date	Institution Rate	Applicable Rate
None	07/01/2019	0.00	0.00

Apply Inflation:

Submit cost sharing:

On Campus:

Save Changes Save And Apply To Other Periods Sync To Period Direct Cost Limit

Sync To Period Cost Limit Cancel

Make sure that "Submit cost sharing" is checked for all mandatory cost sharing. Uncheck if you don't want to show the cost share in the budget that goes to the sponsor.

Next, click on the Cost Sharing Tab and enter the desired dollar value in the Cost Sharing box and then click “Save Changes.” This is the amount that will be cost-shared. The Total Base Cost plus the Cost Sharing are added together for the total project cost.

STEP 5 – Print Cost Share summary version of budget.

Do this by clicking on Budget Versions at the top of the screen, then selecting Print on the Actions drop down button for the budget version you want.

Name	Version	Direct Cost	F&A	Total	Start	End	Status	Comments	Actions
Detailed with Cost Share	1	207,729.18	108,158.63	315,887.81	11/01/2019	10/31/2022	Incomplete		Action
Detailed with Cost Share - v2	2	460,045.62	258,286.90	718,332.52	11/01/2019	10/31/2022	Incomplete		Action

Select “Budget Cost Share Summary Report” and click print. A pdf will download.

Print budget documents ✕

Select the documents below you wish to print:

	Print Forms	Print Budget Comments ▾	Select ▾
1	Budget Costshare Summary Report	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2	Budget Cumulative Report	<input type="checkbox"/>	<input type="checkbox"/>
3	Budget Salary Report	<input type="checkbox"/>	<input type="checkbox"/>
4	Budget Summary Report	<input type="checkbox"/>	<input type="checkbox"/>
5	Budget Summary Total Report	<input type="checkbox"/>	<input type="checkbox"/>
6	Budget Total Report	<input type="checkbox"/>	<input type="checkbox"/>
7	Industrial Budget Report	<input type="checkbox"/>	<input type="checkbox"/>
8	Industrial Cumulative Budget Report	<input type="checkbox"/>	<input type="checkbox"/>

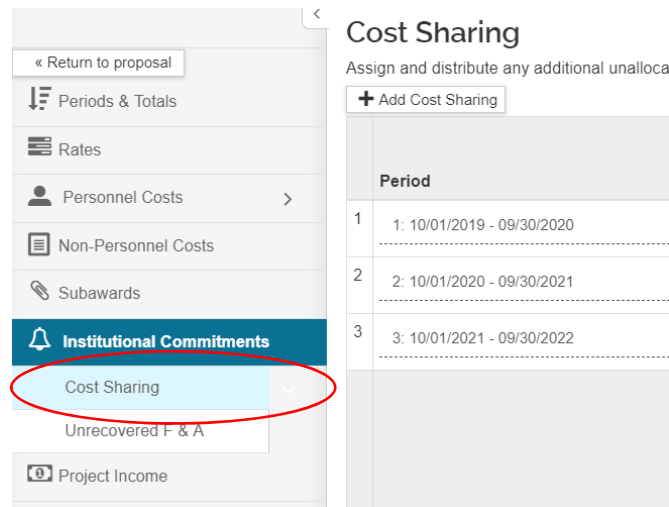
Coeus Proposal Development - Budget Summary

Proposal Number: 123 Budget Version : 2
 Proposal Title: Test Subcontract to Stanford University with DOE Prime
 Investigator Name: Serena Williams
 Period : 1 01 Nov 2019 - 31 Jan 2020
 Comments:

Personnel Category	Start Date	End Date	EB Rate	Vac Rate	Percentage Charged/ Effort	Fringe Benefits	Total Cost to Sponsor	Cost Sharing	Total Cost of Project	
Graduate Students										
Grad Students - Academic - 1(0)	Grad Student Academic Costs	11/01/19	01/31/20	20.27%	0.00%	50.0 / 50.0	\$1,557.41	\$7,883.34	\$7,883.34	
Grad Students - Academic - 2(0)	Grad Student Academic Costs	11/01/19	01/31/20	20.27%	0.00%	50.0 / 50.0	\$1,557.41	\$7,883.34	\$7,883.34	
Total Graduate Students							\$3,114.82	\$15,366.68	\$0.00	\$15,366.68
Senior Personnel										
Serena T Williams	PI/Sr. Pers Academic	11/01/19	01/31/20	38.50%	0.00%	0.0 / 10.0	\$0.00	\$0.00	\$9,149.19	\$9,149.19
Total Senior Personnel							\$0.00	\$0.00	\$9,149.19	\$9,149.19
Postdoctoral										
Post Docs - 1(0)	Post Doc Costs	11/01/19	01/31/20	16.08%	0.00%	100.0 / 100.0	\$1,929.60	\$12,000.00	\$12,000.00	
Total Postdoctoral							\$1,929.60	\$12,000.00	\$0.00	\$12,000.00
Fringe Benefits							\$5,044.42	\$3,522.44	\$8,566.86	
Total Salaries & Wages & Fringe Benefits							\$32,411.10	\$12,671.63	\$45,082.73	
Equipment										
Equipment							\$2,500.00	\$2,500.00	\$5,000.00	
Total Equipment							\$2,500.00	\$2,500.00	\$5,000.00	
Materials										
Material and Supplies							\$6,795.00	\$0.00	\$6,795.00	
Total Materials							\$6,795.00	\$0.00	\$6,795.00	
Other Operating Expenses										
Tuition Charge							\$8,650.00	\$0.00	\$8,650.00	
Tuition Waiver Cost Share							\$0.00	\$5,000.00	\$5,000.00	
Total Other Operating Expenses							\$8,650.00	\$5,000.00	\$13,650.00	
Travel - Domestic										
Domestic Travel							\$2,000.00	\$0.00	\$2,000.00	
Total Travel - Domestic							\$2,000.00	\$0.00	\$2,000.00	
Total Direct Costs							\$52,366.10	\$20,171.63	\$72,527.73	

STEP 6 – Update Institutional Commitments.

While in the Budget section of Proposal Development, navigate to the Institutional Commitments tab and click on Cost Sharing. The Cost Sharing screen provides a Distribution List section used to allocate any cost sharing committed in the prime or subaward budget to the appropriate source (such as UMass speedtype account).



Cost share needs to be allocated both by project period and by the funding source account (speedtype).

First, delete the rows that Kuali automatically populates here. Then starting with Period 1, add a new row for each funding source. For example, we are cost sharing PI academic salary and fringe, along with the associated indirect costs to meet the sponsor's 20% cost share requirement. In this case, cost share is mandatory, because the sponsor is requiring it.

We need to add two rows per project period to account for these two Cost Share Types. Detailed instructions on how to add items to the Cost Share distribution list can be found here: <https://kuali-research.zendesk.com/hc/en-us/articles/115015984447-Proposal-Budget-Cost-Sharing>

Because Kuali automatically aggregates the Cost Share totals by project period, you will need to break out different funding sources for each project period.

For example, Academic Year salary and fringe may be allocated to one account such as the department's STATE account, while summer salary and fringe may be allocated to the PI's RTF account.

Indirect Costs should be allocated as "Associated Indirect Costs" or "Waived F&A" if the sponsor does not allow full indirect costs to be charged.

Cost Sharing

Assign and distribute any additional unallocated expenses to stakeholders, institutions, or other individuals.

[View Summary](#) [View Subaward Cost Share](#)

[+ Add Cost Sharing](#)

Period	Percentage	Source Account	Amount	Unit Details	Cost Share Type	Actions
1: 11/01/2019 - 01/31/2020	0.00	234567	12,671.63	Details	Mandatory (Stal)	🗑️
2: 11/01/2019 - 01/31/2020	0.00	123456	7,539.62	Details	Associated Indir	🗑️
3: 02/01/2020 - 07/31/2021	0.00	234567	47,822.89	Details	Mandatory (Stal)	🗑️
4: 02/01/2020 - 07/31/2021	0.00	123456	28,454.62	Details	Associated Indir	🗑️
5: 08/01/2021 - 10/31/2022	0.00	234567	51,188.19	Details	Mandatory (Stal)	🗑️
6: 08/01/2021 - 10/31/2022	0.00	123456	30,456.97	Details	Associated Indir	🗑️
			Total Allocated: 178,133.92			
			Total Unallocated: 7,975.00			

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Continue the process until all cost share has been allocated. **Note: Kuali will generate an error if the Total Unallocated amount is not zero.**

Use the Cost Share Comment Box to add approver names and other important information about the cost sharing source.

Cost Sharing

Assign and distribute any additional unallocated expenses to stakeholders, institutions, or other individuals.

[View Summary](#) [View Subaward Cost Share](#)

[+ Add Cost Sharing](#)

Period	Percentage	Source Account	Amount	Unit Details	Cost Share Type	Actions
1: 10/01/2019 - 09/30/2020	0.00	Dept STATE	113,789.00	Details	Mandatory (State)	🗑️
2: 10/01/2019 - 09/30/2020	0.00	Dept RTF	116,800.00	Details	Mandatory (RTF)	🗑️
3: 10/01/2019 - 09/30/2020	0.00	Waived F&A	39,326.06	Details	Waived F&A	🗑️
			Total Allocated: 269,915.06			
			Total Unallocated: 0.00			

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Cost Share Comment:
Serena Williams - Approver for STATE
Luke Skywalker - Approver for RTF
See VCRE commitment letter for Waived F&A

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Click "Save".

Use the Budget Cost Share Summary Report to check your numbers if a portion remains unallocated after you enter amounts for all budget periods and cost share sources. Once all the numbers add up, click "Save" or "Save and Continue."

If the F&A rate (Indirect Cost Rate), has been reduced from the standard amount, you will need to follow the same procedure to allocate the unrecovered F&A as well. Click on “Unrecovered F&A” to distribute unallocated expenses as needed.

Unrecovered F&A

[View Summary](#)

Assign and distribute unallocated expenses to stakeholders, institutions, or other individuals.

[+ Add Unrecovered F&A](#)

	Fiscal Year	Applicable Rate	On Campus	Source Account	Amount	Actions
1	2020	50.00	Yes	123456	15,000.00	
2	2021	50.00	Yes	123456	15,000.00	
3	2022	50.00	Yes	123456	22,798.94	
					Total Allocated: 52,798.94	
					Total Unallocated: 0.00	

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