COST SHARING TEMPLATE

RECORDING POST-AWARD COST SHARING OBLIGATIONS

Text Last Revised: 10/11/07

Links and Organization names updated October 2020

Logo replaced March 2024
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<th>What</th>
<th>Where</th>
</tr>
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<tr>
<td>RAS</td>
<td>Cost Sharing – A Primer for DLC Administrators</td>
<td><a href="https://ras.mit.edu/grant-and-contract-administration/cost-sharing/cost-sharing-primer">https://ras.mit.edu/grant-and-contract-administration/cost-sharing/cost-sharing-primer</a></td>
</tr>
<tr>
<td></td>
<td>Valuation and Documentation Guidelines for Cost Sharing which is Funded by MIT and Cost Sharing which is not Funded by MIT</td>
<td></td>
</tr>
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<td><a href="https://ras.mit.edu/grant-and-contract-administration/cost-sharing/setting-cost-sharing-new-award/information-about">https://ras.mit.edu/grant-and-contract-administration/cost-sharing/setting-cost-sharing-new-award/information-about</a></td>
</tr>
<tr>
<td></td>
<td>Query: Cost Sharing Commitments by DLC</td>
<td></td>
</tr>
</tbody>
</table>

http://web.mit.edu/warehouse/metadata/reports/business_area/financial.html
## Cost Sharing Template

**(Complete separate template for each fiscal year)**

**Level One WBS Element:**

**Level One WBS Project Period:**

<table>
<thead>
<tr>
<th>Please Shade Cell of Cost Sharing Type</th>
<th>Cost Sharing Detail</th>
<th>FY</th>
<th>Amount</th>
<th>Funding Source</th>
<th>Destination Account****</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a) Funded Cost Sharing</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>MF VF Salary &amp; EB*: [Individual Name]</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>MF VF Non-Salary</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>MF VF F&amp;A**</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>MF VF Tuition Subsidy</td>
<td></td>
<td></td>
<td></td>
<td>0000005</td>
<td>9999999</td>
</tr>
<tr>
<td>MF VF UROP</td>
<td></td>
<td></td>
<td></td>
<td>0000006</td>
<td></td>
</tr>
<tr>
<td>MF VF Unrecovered F&amp;A</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>MF VF</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(b) Non-Funded Cost Sharing</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>MNF VNF Volunteer Services</td>
<td></td>
<td></td>
<td></td>
<td>0000000</td>
<td>9999999</td>
</tr>
<tr>
<td>MNF VNF Subrecipient***</td>
<td></td>
<td></td>
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<td>0000000</td>
<td>9999999</td>
</tr>
<tr>
<td>MNF VNF Non-Federal Sponsored Support</td>
<td></td>
<td></td>
<td></td>
<td>0000000</td>
<td>9999999</td>
</tr>
<tr>
<td>MNF VNF Equipment</td>
<td></td>
<td></td>
<td></td>
<td>0000000</td>
<td>9999999</td>
</tr>
<tr>
<td>MNF VNF Other</td>
<td></td>
<td></td>
<td></td>
<td>0000000</td>
<td>9999999</td>
</tr>
</tbody>
</table>

**Total Cost Sharing 0.00**

**Comments:**

**Important Note:** Comments are entered only on the Level One WBS and may be viewed by all COEUS users.

* When a salary % (not $s) is committed as cost sharing, use the current FY salary to calculate future year amounts. Then when actual salary and EB are known, complete and submit to RAS a Kuali Coeus Cost Sharing Data Change Form. When cost sharing salary is funded by a cost object outside the administering DLC, enter a separate line for each individual adding the individual’s last name. (Individual names will not be entered in Kuali Coeus)

** Unless otherwise negotiated, enter Institute account 1402600 as funding source for Mandatory-Funded (MF) F&A. Enter a DLC account for Voluntary Funded (VF) F&A.

*** Must be entered if subrecipient cost sharing is proposed.

**** Destination account must be entered only when more than one lower level WBS cost sharing account is requested. If cost sharing accounts have not yet been created, enter Destination "A", "B", "C", etc. to identify the separate accounts.

### Approval of funding source(s) outside the administering DLC

<table>
<thead>
<tr>
<th>Funding Source</th>
<th>Approval</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Cost Sharing Types

<table>
<thead>
<tr>
<th>Code</th>
<th>Name</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>MF</td>
<td>Mandatory Funding</td>
<td>Sponsor requires cost sharing.</td>
</tr>
<tr>
<td>VF</td>
<td>Voluntary Funded</td>
<td>Sponsor does not require cost sharing, but PI offers cost sharing in proposal.</td>
</tr>
</tbody>
</table>

### (b) Non-Funded Cost Sharing

<table>
<thead>
<tr>
<th>Code</th>
<th>Name</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>MNF</td>
<td>Mandatory Non-Funded</td>
<td>Sponsor requires cost sharing.</td>
</tr>
<tr>
<td>VNF</td>
<td>Voluntary Non-Funded</td>
<td>Sponsor does not require cost sharing, but PI offers cost sharing in proposal.</td>
</tr>
</tbody>
</table>

### Funding Source Codes

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>0000000</td>
<td>Non-Funded</td>
</tr>
<tr>
<td>0000001</td>
<td>Institute</td>
</tr>
<tr>
<td>0000002</td>
<td>Provost</td>
</tr>
<tr>
<td>0000003</td>
<td>School</td>
</tr>
<tr>
<td>0000004</td>
<td>DLC</td>
</tr>
<tr>
<td>0000005</td>
<td>Tuition Subsidy</td>
</tr>
<tr>
<td>0000006</td>
<td>UROP</td>
</tr>
<tr>
<td>0000007</td>
<td>Unknown</td>
</tr>
<tr>
<td>9988899</td>
<td>Third Party Cash Donation</td>
</tr>
</tbody>
</table>
Completing the cost sharing template

For help with completing the template, please contact your RAS Administrator.

When a sponsor makes an award to MIT that contains an obligation for cost sharing, the DLC must complete and return to RAS the cost sharing template. The DLC will complete a template for the life of the project – one for each fiscal year. The template has two components:

- **Funded** cost sharing plan must be entered in detail.
- **Non-funded** cost sharing plan may be entered at the level of detail desired by the DLC, except for subrecipient cost sharing which must be entered separately.

Entering the funded cost sharing plan

A. For each applicable line in the Funded Cost Sharing section, select (by shading cell) the cost sharing type, described below:

| Funded Cost Sharing Types (cost sharing funded by DLC/MIT) |
|---------------|-------------|
| Code | Name | Description |
| MF  | Mandatory Funded | Sponsor requires cost sharing. |
| VF  | Voluntary Funded  | Sponsor does not require cost sharing, but PI offers cost sharing in proposal. |

B. The DLC enters the Individual’s last name (if cost shared salary is funded by cost object outside administering DLC), fiscal year, amount, funding source, and destination account for the funded cost sharing. (The destination account is entered only when more than one lower level WBS cost sharing account is requested.) A separate line should be created for each individual cost shared salary funded by cost object outside administering DLC. Individual names will not be entered in Kuali Coeus. The DLC may record this information in one of three ways, depending on when the DLC chooses to fund the cost sharing, i.e., when VPF should process the funding JVs:

1. By **project year** (see Example 1)
2. By **fiscal year** (see Example 2)
3. **Incrementally**, at anniversary date of award (see Example 3)

C. Approval of funding sources outside the administering DLC:

If the funded cost sharing plan includes funding source cost objects outside the administering DLC, the completed Cost Sharing Template must be routed in paper form or electronically for approval by an approved authorizer for each outside funding source, before being forwarded for input to RAS. For example, cost shared faculty effort would require that the completed Template be routed for approval of the faculty home department when the award is not administered by the home department, or the relevant Dean’s office when Department Head effort, or the VPR office when Lab/Center Director effort.

Entering the non-funded cost sharing plan

A. For each applicable line (Note: The DLC may consolidate the amounts for all non-funded cost sharing as “Other”, except for that to be provided by subrecipients.) in the Funded Cost Sharing section, select (by shading cell) the cost sharing type, described below:

| Non-Funded Cost Sharing Types (cost sharing funded by external source, not funded by DLC/MIT) |
|---------------|-------------|
| Code | Name | Description |
| MNF | Mandatory Non-Funded | Sponsor requires cost sharing. |
| VNF | Voluntary Non-Funded | Sponsor does not require cost sharing, but PI offers cost sharing in proposal. |

B. The DLC enters the fiscal year and amount for the non-funded cost sharing corresponding to the funded plan periods, although no JV will result.
Funding Strategies

The following scenario is used for all funding strategy examples:

On 12/1/2001, Award is granted for project period 1/1/2002-12/31/2003 with $39K/year mandatory cost sharing. RAS creates Level One WBS element 6543210.

<table>
<thead>
<tr>
<th>Cost Sharing</th>
<th>YR01</th>
<th>YR02</th>
</tr>
</thead>
<tbody>
<tr>
<td>PI Salary &amp; EB</td>
<td>5,000</td>
<td>5,000</td>
</tr>
<tr>
<td>Chemicals</td>
<td>10,000</td>
<td>10,000</td>
</tr>
<tr>
<td>F&amp;A</td>
<td>6,000</td>
<td>6,000</td>
</tr>
<tr>
<td>Tuition Subsidy for 2 RAs</td>
<td>3,000</td>
<td>3,000</td>
</tr>
<tr>
<td>Subrecipient (Harvard University)</td>
<td>15,000</td>
<td>15,000</td>
</tr>
<tr>
<td></td>
<td>39,000</td>
<td>39,000</td>
</tr>
</tbody>
</table>

After DLC submits completed template to RAS, cost sharing child account 6xxxxxx is created for the project.

Example 1 — Creating a Project Year cost sharing plan

The entire Project YR01 cost sharing amount is entered in the FY in which the first month of the award falls, even if the Project Year crosses fiscal years:

- The YR01 $39,000 cost sharing amount for project year 1/1/2002-12/31/2002 is entered in FY02.
- The $39,000 for Project YR02 is entered in FY03.

For the current fiscal year, the DLC must enter the funding source accounts; for subsequent fiscal years, funding source accounts should be entered, if known; otherwise, source codes are entered.

When source codes are entered, the DLC must provide RAS with the funding source accounts (for funded cost sharing except tuition subsidy and UROP) prior to July 15 of each subsequent FY.*

In most cases only one cost sharing child account will be required. When the DLC wants more than one cost sharing child account to meet unusual reporting requirements, the DLC must enter the Destination Account for all funded cost sharing (except RA Tuition Subsidy). Since the cost sharing child accounts are yet to be created, the DLC should enter the Destination Account as "A", "B", "C", etc. to identify the multiple cost sharing child accounts.

Example 2 — Creating a Fiscal Year cost sharing plan

Only the cost sharing amount for the project months that fall into the first fiscal year is entered in the current FY.

- The Project YR01 $39,000 cost sharing amount is split between FY02 and FY03:
  - The 1/1/2002-6/30/2002 $19,500 amount is entered in FY02.
  - The 7/1/2002-12/31/2002 $19,500 amount is entered in FY03.
- The Project YR02 amount is split between FY03 and FY04.

For the current fiscal year, the DLC must enter the funding source accounts; for subsequent fiscal years, funding source accounts should be entered, if known, otherwise, source codes are entered.

When source codes are entered, the DLC must provide RAS with the funding source accounts (for funded cost sharing except tuition subsidy and UROP) prior to July 15 of each subsequent FY.*

In most cases only one cost sharing child account will be required. When the DLC wants more than one cost sharing child account to meet unusual reporting requirements, the DLC must enter the Destination Account for all funded cost sharing (except RA Tuition Subsidy). Since the cost sharing child accounts are yet to be created, the DLC should enter the Destination Account as "A", "B", "C", etc. to identify the multiple cost sharing child accounts.

*In mid-July, VPF will process a funding JV for the current FY cost sharing obligations per Coeus data; hence, prior to July 15, DLCs should submit all changes to the current FY cost sharing plan via the “KC Cost Sharing Data Change Form”:
  http://web.mit.edu/warehouse/metadat/reports/business_area/financial.html#8
### Example 1 — *Project Year* Cost Sharing Template

<table>
<thead>
<tr>
<th>Shade Cell of Cost Sharing Type</th>
<th>Cost Sharing Detail</th>
<th>FY</th>
<th>Amount</th>
<th>Funding Source</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a) Funded Cost Sharing</td>
<td>Salary &amp; EB</td>
<td>2002</td>
<td>5,000</td>
<td>15xxxxx</td>
</tr>
<tr>
<td>(a) Funded Cost Sharing</td>
<td>Non-Salary</td>
<td>2002</td>
<td>10,000</td>
<td>2xxxxxx</td>
</tr>
<tr>
<td>(a) Funded Cost Sharing</td>
<td>F&amp;A</td>
<td>2002</td>
<td>6,000</td>
<td>1402600</td>
</tr>
<tr>
<td>(a) Funded Cost Sharing</td>
<td>Tuition Subsidy</td>
<td>2002</td>
<td>3,000</td>
<td>0000005</td>
</tr>
<tr>
<td>(a) Funded Cost Sharing</td>
<td>Unrecovered F&amp;A</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(b) Non-Funded Cost Sharing</td>
<td>Volunteer Services</td>
<td></td>
<td></td>
<td>0000000</td>
</tr>
<tr>
<td>(b) Non-Funded Cost Sharing</td>
<td>Subrecipient</td>
<td>2002</td>
<td>15,000</td>
<td>0000000</td>
</tr>
<tr>
<td>(b) Non-Funded Cost Sharing</td>
<td>Non-Federal Sponsored Support</td>
<td></td>
<td></td>
<td>0000000</td>
</tr>
<tr>
<td>(b) Non-Funded Cost Sharing</td>
<td>Equipment</td>
<td></td>
<td></td>
<td>0000000</td>
</tr>
<tr>
<td>(b) Non-Funded Cost Sharing</td>
<td>Other</td>
<td></td>
<td></td>
<td>0000000</td>
</tr>
<tr>
<td><strong>Total Cost Sharing</strong></td>
<td></td>
<td></td>
<td>39,000</td>
<td></td>
</tr>
</tbody>
</table>

Note: Due to lack of space, the template’s “Destination Account” column has been excluded from above examples. Since these examples require only one cost sharing child, the Destination Account field may be left blank.

### Example 2 — *Fiscal Year* Cost Sharing Template

<table>
<thead>
<tr>
<th>Shade Cell of Cost Sharing Type</th>
<th>Cost Sharing Detail</th>
<th>FY</th>
<th>Amount</th>
<th>Funding Source</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a) Funded Cost Sharing</td>
<td>Salary &amp; EB</td>
<td>2002</td>
<td>2,500</td>
<td>15xxxxx</td>
</tr>
<tr>
<td>(a) Funded Cost Sharing</td>
<td>Non-Salary</td>
<td>2002</td>
<td>5,000</td>
<td>20xxxxx</td>
</tr>
<tr>
<td>(a) Funded Cost Sharing</td>
<td>F&amp;A</td>
<td>2002</td>
<td>3,000</td>
<td>1402600</td>
</tr>
<tr>
<td>(a) Funded Cost Sharing</td>
<td>Tuition Subsidy</td>
<td>2002</td>
<td>1,500</td>
<td>0000005</td>
</tr>
<tr>
<td>(a) Funded Cost Sharing</td>
<td>Unrecovered F&amp;A</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(b) Non-Funded Cost Sharing</td>
<td>Volunteer Services</td>
<td></td>
<td></td>
<td>0000000</td>
</tr>
<tr>
<td>(b) Non-Funded Cost Sharing</td>
<td>Subrecipient</td>
<td>2002</td>
<td>7,500</td>
<td>0000000</td>
</tr>
<tr>
<td>(b) Non-Funded Cost Sharing</td>
<td>Non-Federal Sponsored Support</td>
<td></td>
<td></td>
<td>0000000</td>
</tr>
<tr>
<td>(b) Non-Funded Cost Sharing</td>
<td>Equipment</td>
<td></td>
<td></td>
<td>0000000</td>
</tr>
<tr>
<td>(b) Non-Funded Cost Sharing</td>
<td>Other</td>
<td></td>
<td></td>
<td>0000000</td>
</tr>
<tr>
<td><strong>Total Cost Sharing</strong></td>
<td></td>
<td></td>
<td>19,500</td>
<td></td>
</tr>
</tbody>
</table>

Note: Due to lack of space, the template’s “Destination Account” column has been excluded from above examples. Since these examples require only one cost sharing child, the Destination Account field may be left blank.
**Example 1 — Project Year**  JV entries

VPF will process the following funding JV entries based on the plan in Kuali Coeus using GL accounts 800701 (Cost Sharing – Transfer In) and 800702 (Cost Sharing – Transfer Out); both GL accounts are not subject to fund tax.

<table>
<thead>
<tr>
<th>Date</th>
<th>Accounts</th>
<th>GL</th>
<th>Debit</th>
<th>Credit</th>
<th>WBS Offset</th>
</tr>
</thead>
<tbody>
<tr>
<td>1/01/02</td>
<td>15xxxxx   Salary &amp; EB funding source</td>
<td>800702</td>
<td>5,000</td>
<td></td>
<td>6543210</td>
</tr>
<tr>
<td>2xxxxxx</td>
<td>Non-salary funding source</td>
<td>800702</td>
<td>10,000</td>
<td></td>
<td>6543210</td>
</tr>
<tr>
<td>1402600</td>
<td>F&amp;A funding source</td>
<td>800702</td>
<td>6,000</td>
<td></td>
<td>6543210</td>
</tr>
<tr>
<td>6xxxxx</td>
<td>Project's cost sharing child</td>
<td>800701</td>
<td>21,000</td>
<td></td>
<td>6543210</td>
</tr>
<tr>
<td>7/15/02</td>
<td>15xxxxx   Salary &amp; EB funding source</td>
<td>800702</td>
<td>5,000</td>
<td></td>
<td>6543210</td>
</tr>
<tr>
<td>2xxxxxx</td>
<td>Non-salary funding source</td>
<td>800702</td>
<td>10,000</td>
<td></td>
<td>6543210</td>
</tr>
<tr>
<td>1402600</td>
<td>F&amp;A funding source</td>
<td>800702</td>
<td>6,000</td>
<td></td>
<td>6543210</td>
</tr>
<tr>
<td>6xxxxx</td>
<td>Project's cost sharing child</td>
<td>800701</td>
<td>21,000</td>
<td></td>
<td>6543210</td>
</tr>
</tbody>
</table>

**Example 2 — Fiscal Year**  JV entries

VPF will process the following funding JV entries based on the plan in Kuali Coeus using GL accounts 800701 (Cost Sharing – Transfer In) and 800702 (Cost Sharing – Transfer Out); both GL accounts are not subject to fund tax.

<table>
<thead>
<tr>
<th>Date</th>
<th>Accounts</th>
<th>GL</th>
<th>Debit</th>
<th>Credit</th>
<th>WBS Offset</th>
</tr>
</thead>
<tbody>
<tr>
<td>1/01/02</td>
<td>15xxxxx   Salary &amp; EB funding source</td>
<td>800702</td>
<td>2,500</td>
<td></td>
<td>6543210</td>
</tr>
<tr>
<td>2xxxxxx</td>
<td>Non-salary funding source</td>
<td>800702</td>
<td>5,000</td>
<td></td>
<td>6543210</td>
</tr>
<tr>
<td>1402600</td>
<td>F&amp;A funding source</td>
<td>800702</td>
<td>3,000</td>
<td></td>
<td>6543210</td>
</tr>
<tr>
<td>6xxxxx</td>
<td>Project's cost sharing child</td>
<td>800701</td>
<td>10,500</td>
<td></td>
<td>6543210</td>
</tr>
<tr>
<td>7/15/02</td>
<td>15xxxxx   Salary &amp; EB funding source</td>
<td>800702</td>
<td>5,000</td>
<td></td>
<td>6543210</td>
</tr>
<tr>
<td>2xxxxxx</td>
<td>Non-salary funding source</td>
<td>800702</td>
<td>10,000</td>
<td></td>
<td>6543210</td>
</tr>
<tr>
<td>1402600</td>
<td>F&amp;A funding source</td>
<td>800702</td>
<td>6,000</td>
<td></td>
<td>6543210</td>
</tr>
<tr>
<td>6xxxxx</td>
<td>Project's cost sharing child</td>
<td>800701</td>
<td>21,000</td>
<td></td>
<td>6543210</td>
</tr>
<tr>
<td>7/15/03</td>
<td>15xxxxx   Salary &amp; EB funding source</td>
<td>800702</td>
<td>2,500</td>
<td></td>
<td>6543210</td>
</tr>
<tr>
<td>2xxxxxx</td>
<td>Non-salary funding source</td>
<td>800702</td>
<td>5,000</td>
<td></td>
<td>6543210</td>
</tr>
<tr>
<td>1402600</td>
<td>F&amp;A funding source</td>
<td>800702</td>
<td>3,000</td>
<td></td>
<td>6543210</td>
</tr>
<tr>
<td>6xxxxx</td>
<td>Project's cost sharing child</td>
<td>800701</td>
<td>10,500</td>
<td></td>
<td>6543210</td>
</tr>
</tbody>
</table>
Example 3 — Creating an Incremental cost sharing plan

In some cases, a DLC may wish to fund cost sharing incrementally on the Project’s anniversary date during the fiscal year. Instead of funding the entire fiscal year 2003 cost sharing amount on July 15, 2002 (as in example 2), the DLC may:

- Fund the remaining six months (7/1/2002-12/31/2002) of Project Year 01 on 7/15/2002, and
- Fund the first six months (1/1/2003-6/30/2003) of Project Year 02 on the award’s anniversary date, 1/1/2003.

To accomplish incremental funding:

- Prior to 7/15/2002 the funding source accounts must be entered in Kuali Coeus for the period 7/1/2002-12/31/2002.
- Source codes must be entered into Kuali Coeus for the period 1/1/2003-6/30/2003.

By entering the source codes, not funding source accounts, only the cost sharing for the remaining six months of Project Year 01 (7/1/2002-12/31/2002) will be funded on July 15.

On 1/1/2003, when the DLC submits to RAS a “Kuali Coeus Cost Sharing Data Change Form” with the funding source accounts (for funded cost sharing except tuition subsidy and UROP) for the period 1/1/2003-6/30/2003 and RAS enters them in Kuali Coeus, VPF will process the funding JV for the first six months of Project Year 02.

In most cases only one cost sharing child account will be required. When the DLC wants more than one cost sharing child account to meet unusual reporting requirements, the DLC must enter the Destination account for all funded cost sharing (except RA Tuition Subsidy). Since the cost sharing child accounts are yet to be created, the DLC should enter the Destination Account as “A”, “B”, “C”, etc. to identify the multiple cost sharing child accounts.
Example 3 — *Incremental* cost sharing plan template

<table>
<thead>
<tr>
<th>Shade Cell of Cost Sharing Type</th>
<th>Cost Sharing Detail</th>
<th>FY</th>
<th>Amount</th>
<th>Funding Source</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>(a) Funded Cost Sharing</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
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<td>VF</td>
<td>2002</td>
<td>2,500</td>
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</tr>
<tr>
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<td>2002</td>
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<td><em>2xxxxxx</em></td>
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<td>0000005</td>
</tr>
<tr>
<td>MF</td>
<td>VF</td>
<td></td>
<td></td>
<td>0000006</td>
</tr>
<tr>
<td><strong>(b) Non-Funded Cost Sharing</strong></td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
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**Total Cost Sharing**: 19,500

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<th>Cost Sharing Detail</th>
<th>FY</th>
<th>Amount</th>
<th>Funding Source</th>
</tr>
</thead>
<tbody>
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<td><strong>(a) Funded Cost Sharing</strong></td>
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<td></td>
<td></td>
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<td><strong>(b) Non-Funded Cost Sharing</strong></td>
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**Total Cost Sharing**: 39,000

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<th>Funding Source</th>
</tr>
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<tr>
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<td>VF</td>
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</tr>
<tr>
<td><strong>(b) Non-Funded Cost Sharing</strong></td>
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<tr>
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</table>

**Total Cost Sharing**: 19,500

Note: Due to lack of space, the template’s “Destination Account” field has been excluded from above example. Since this example requires only one cost sharing child, the destination account field may be left blank.
**Example 3 — Incremental cost sharing JV entries**

VPF will process the following funding JVs based on plan in Kuali Coeus:

<table>
<thead>
<tr>
<th>Date</th>
<th>Accounts</th>
<th>GL</th>
<th>Debit</th>
<th>Credit</th>
<th>WBS Offset</th>
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<tbody>
<tr>
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<td>15xxxxx Salary &amp; EB funding source</td>
<td>800702</td>
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<td>6543210</td>
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<tr>
<td></td>
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<tr>
<td></td>
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<td>1402600 F&amp;A funding source</td>
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<td>6543210</td>
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<td>800701</td>
<td>10,500</td>
<td></td>
<td>6543210</td>
</tr>
</tbody>
</table>

*On 1/1/2003, when DLC submits to RAS the “Kuali Coeus Cost Sharing Data Change Form” to replace the source codes with source accounts, VPF will process this JV entry.*