



Learning with Purpose

600 Suffolk Street, Suite 212
 Lowell, Massachusetts 01854
 tel. 978.934.4750
 fax: 978.934.2027

OFFICE OF RESEARCH ADMINISTRATION

COST SHARE PRIORITY GRID

In order to meet proposal eligibility requirements, inclusion of committed cost share may be necessary. It is critical to thoroughly review the sponsor guidelines to determine these requirements. University of Massachusetts Lowell has preferences regarding what items should be committed and the order to follow to achieve the minimum required cost share value. Please use the Cost Share Priority Grid below in conjunction with the [ORA internal budget template](#) to conceptualize how the cost share fits into the overall total project costs.

| Type | Priority | Item | Considerations | Institutional Signatory |
|-----------------|----------|--|--|--|
| In-kind | 1 | Tuition and Fees | If there is an Academic Research Assistant budgeted on the project, the difference between the out-of-state tuition and the sponsor-funded tuition portion (currently \$8,000 per student per academic year) can be included as cost share. | Anne Maglia Associate Vice Chancellor Research Administration & Research Integrity |
| | 2 | Faculty Academic Salary/Effort | Course releases should always be 1/6 of the faculty salary (equivalent to 1.5 academic months effort) plus the corresponding fringe. PIs need to consider the details of their specific appointments and how many research releases they have available. | |
| | 3 | Indirect Costs | Unless the sponsor specifically prohibits it, the corresponding indirect costs should always be part of the matching request. | |
| In-kind or Cash | n/a | Third Party Commitments | When a collaborator agrees to provide quantifiable resources to a project supported by a letter of commitment signed by an Authorized Official at the third-party. If the proposal has subcontractors – UML requires equal participation from all collaborators unless the subcontractor is specifically prohibited from contributing matching resources. | |
| Cash | 4 | PI/Dept/College RIF Accounts or PI Start-Up Accounts | This could be costs for items including RA stipend, miscellaneous supplies, travel, computer costs, and equipment. | Julie Chen Vice Chancellor for Research & Innovation |
| | 5 | VCRI Funds | VCRI funds may be considered for a very large proposal/initiative that will be interdisciplinary in nature. This category will potentially involve a few conversations/negotiations between various stakeholders and should be undertaken as early in the submission process as possible | |

Should the sponsor require a letter of cost share commitment to be included in the proposal, the PI will need to draft the letter using the template at the link below and forward it to the ORA staff member who is assisting with the proposal.

<https://www.uml.edu/research/ora/policies/letters-of-institutional-support.aspx>

ORA will make edits if needed and work with the Associate Vice Chancellor for Research to obtain signature.



Learning with Purpose

600 Suffolk Street, Suite 212
 Lowell, Massachusetts 01854
 tel. 978.934.4750
 fax: 978.934.2027

OFFICE OF RESEARCH ADMINISTRATION

Priority 1 – In-kind: Tuition and Fees

Applicable for each Academic Research Assistant per year.

- Make sure the Academic RA salary has been added to the sponsor portion of the budget [Row 18 of budget template] along with the \$8,000 tuition and fees (per student) that will be charged to the sponsor [Row 63 of budget template].

| | | | | | | | |
|----|--|---|------------------------------|--------|-------|--------|-------|
| 18 | 2 | 1 | Graduate Students - Academic | 15,000 | 9,000 | 15,000 | 1,664 |
| 63 | RA Tuition/Fees/Non IDC Bearing Expenses | | | 8,000 | | | |

- Check the current out-of-state tuition and fees rate for Graduate Students at the link below:
<https://www.uml.edu/thesolutioncenter/bill/tuition-fees/graduate/>
- Subtract the budgeted sponsor contribution toward the tuition and fees (currently \$8,000 per full-time academic RA) from the out-of-state tuition and fees rate for Graduate Students – The difference can be used toward the cost share. In cell AM63 on budget template use the following formula to ensure the RA cost share is calculating properly.

$$=(26990-8000)*D18*(AC18/9)$$

| | | | | | |
|----|----|--|--|-------|--------|
| 63 | 10 | RA Tuition/Fees/Non IDC Bearing Expenses | | 8,000 | 18,990 |
|----|----|--|--|-------|--------|

*Please note the number of Academic RAs listed in cell D18 and the number of academic months listed in cell AC18 will be used to calculate the tuition and fees cost share. This is helpful particularly when you have budgeted a half an RA or more than one RA. Just be sure the budgeted RA salary, tuition and fees charged to sponsor, and any cost share for tuition and fees is consistent.

Cost Share Form will require signatures from PI, Dean, and Associate Vice Chancellor for Research approving inclusion of tuition and fees as cost share the form must be fully signed prior to submission and the PI is responsible for obtaining all signatures with the exception of the VCRI Institutional Signatory.

Priority 2 – In-kind: Faculty Academic Salary/Effort

Faculty Academic Salary/Effort can be included as cost share in the form of course releases which are equivalent to 1/6 of the faculty’s salary.

- Make sure to populate the base salary fields in column AA on the budget template
- For each course release add 1.5 academic person-months in column AI on the budget template (highlighted below)

*Please note if multiple course releases are needed, the academic person months must correspond in order to calculate correctly. (1 course release = 1.5 academics months; 2 course release = 3 academics months; 3 course release = 4.5 academics months; etc.)

| | | | | | | | | | | | | | | | | | |
|--|-----------------------------|---------------------------|---------------|-------------------|---------------|------|------|-------------------|-----------------------|-----------------|------|------|-------------------|-----------------------|--|--|--|
| 1 ORGANIZATION: UNIVERSITY OF MASSACHUSETTS LOWELL | | | | | | | | | | Budget Period 1 | | | | Cost Share | | | |
| 2 ORGANIZATIONAL DUNS: 956072490 | | | | | | | | | | | | | | | | | |
| 3 Start Date: 7/1/2022 End Date: 6/30/2023 | | | | | | | | | | | | | | | | | |
| 4 SENIOR/KEY PERSON | | | | | | | | | | | | | | | | | |
| 5 | *First / Middle/ *Last Name | | *Project Role | *Base Salary (\$) | Person-months | | | *Requested Salary | *Fringe Benefits (\$) | Person-months | | | *Requested Salary | *Fringe Benefits (\$) | | | |
| 6 | | | | | CAL | ACAD | SUMR | | | CAL | ACAD | SUMR | | | | | |
| 7 | 1. | Prof. Holly D. Norton | PI | | | | 1.00 | 12,222 | 237 | 1.50 | | | 18,333 | 7,138 | | | |
| 8 | 2. | Prof. Samantha G. Anthony | Co-PI | | | | 1.00 | 11,111 | 216 | 1.50 | | | 16,667 | 6,497 | | | |

- Both the salary and associated fringe will be counted toward the cost share

Cost Share Form will require signatures from PI, Chair of faculty members with course releases budgeted, PI’s Dean, and Associate Vice Chancellor for Research approving inclusion of course releases as cost share. The form must be fully signed prior to submission and the PI is responsible for obtaining all signatures with the exception of the VCRI Institutional Signatory.

IMPORTANT: Course releases (highlighted in yellow) and course buyouts (highlighted in blue) are different.

| | | | | | | | | | | | | | | | | | |
|--|-----------------------------|---------------------------|---------------|-------------------|---------------|------|------|-------------------|-----------------------|-----------------|------|------|-------------------|-----------------------|--|--|--|
| 1 ORGANIZATION: UNIVERSITY OF MASSACHUSETTS LOWELL | | | | | | | | | | Budget Period 1 | | | | Cost Share | | | |
| 2 ORGANIZATIONAL DUNS: 956072490 | | | | | | | | | | | | | | | | | |
| 3 Start Date: 7/1/2022 End Date: 6/30/2023 | | | | | | | | | | | | | | | | | |
| 4 SENIOR/KEY PERSON | | | | | | | | | | | | | | | | | |
| 5 | *First / Middle/ *Last Name | | *Project Role | *Base Salary (\$) | Person-months | | | *Requested Salary | *Fringe Benefits (\$) | Person-months | | | *Requested Salary | *Fringe Benefits (\$) | | | |
| 6 | | | | | CAL | ACAD | SUMR | | | CAL | ACAD | SUMR | | | | | |
| 7 | 1. | Prof. Holly D. Norton | PI | | | 1.23 | | 15,000 | 5,839 | 1.50 | | | 18,333 | 7,138 | | | |
| 8 | 2. | Prof. Samantha G. Anthony | Co-PI | | | | 1.00 | 11,111 | 216 | 1.50 | | | 16,667 | 6,497 | | | |

| | |
|--|--|
| Course Buyout (UMass Lowell Course Buyout Guidelines) | Course Release |
| Grant funds “buy” a faculty member’s released time by paying for a portion of their salary so that the | When a full-time faculty member is approved to have a reduced teaching load while being paid their normal academic salary in |



Learning with Purpose

600 Suffolk Street, Suite 212
 Lowell, Massachusetts 01854
 tel. 978.934.4750
 fax: 978.934.2027

OFFICE OF RESEARCH ADMINISTRATION

| | |
|---|---|
| equivalent amount of effort (%) can be spent working on the funded project | order to commit quantifiable effort on a research project |
| Always charged to sponsor | Always counted as cost share |
| 1.5 academic months if salary is \$15,000 or under *If 1.5 academic months salary is over the \$15,000 threshold, the academic months effort must be adjusted down so the salary is exactly \$15,000 (example highlighted in blue above). To obtain the appropriate effort, the calculation is \$15,000/actual monthly salary = academic effort. | 1.5 academic months |
| ORA does not need to be involved when PI discusses course buyout with Chair (no signature needed) | Chair must sign ORA's cost share form to show approval |

Priority 3 – In-kind: Indirect Costs

Unless the sponsor specifically prohibits it, the indirect costs corresponding to the cost share MTDC should always be part of the matching request.

- The indirect costs used for cost share will be automatically calculated based on IDC rate entered on row 68 of budget template and the cost share MTDC in cell AK68

| | | | | | | |
|--|---|------------------------|-------------------------|---------------|-------------------------|---------------|
| 1 ORGANIZATION: UNIVERSITY OF MASSACHUSETTS LOWELL | | Budget Period 1 | | Cost Share | | |
| 2 ORGANIZATIONAL DUNS: 956072490 | | | | | | |
| 3 Start Date: 7/1/2022 End Date: 6/30/2023 | | | | | | |
| 4 SENIOR/KEY PERSON | | | | | | |
| 66 INDIRECT COSTS | | | | | | |
| 67 | Indirect Cost Type | Indirect Cost Rate (%) | Indirect Cost Base (\$) | Indirect Cost | Indirect Cost Base (\$) | Indirect Cost |
| 68 | 1. Modified Total Direct Costs (MTDC) | 56.50% | 32,118 | 18,147 | 48,633 | 27,478 |
| 69 | 2. | | | | | |
| 70 | Cognizant Federal Agency: DHHS, Ryan McCarthy, (212) 264-2069 | | | | | |
| 71 | Total Indirect Costs | | | 18,147 | | 27,478 |

Cost Share Form will require signatures from PI and VCRI Institutional Signatory approving waived IDC as cost share in proposal budget. The form must be fully signed prior to submission and the PI is responsible for obtaining all signatures with the exception of the VCRI Institutional Signatory.

Priority n/a – In-kind or Cash: Third Party Commitments

Third Party Commitments is when an organization/company agrees to provide resources that will be used to complete a scope or work. It could also be designated state funding that will be used to make a match for one of the Manufacturing USA initiatives.

- If the proposal has subcontractors, UML requires equal participation in the cost share arrangements (unless the subcontractor is specifically prohibited from contributing matching resources) and questioning when they are not participating in the mandatory match requirement. The sponsor portion should be included in column AG rows 58-62, while the cost share portion should be entered in column AM rows 58-62. As outlined on the budget template, each subcontract should be on its own line.

| | | | | | |
|--|---|-----------------|-------|------------|--------|
| 1 ORGANIZATION: UNIVERSITY OF MASSACHUSETTS LOWELL | | Budget Period 1 | | Cost Share | |
| 2 ORGANIZATIONAL DUNS: 956072490 | | | | | |
| 3 Start Date: 7/1/2022 End Date: 6/30/2023 | | | | | |
| 53 OTHER DIRECT COSTS | | | | | |
| 54 | 1. Materials and Supplies | | | | |
| 55 | 2. Publication Costs | | | | |
| 56 | 3. Consultant Services | | | | |
| 57 | 4. Other Expenses/Services | | | | |
| 58 | 5. Subaward/Consortium (1) - Brown University | 100,000 | 25000 | | 20,000 |
| 59 | 6. Subaward/Consortium (2) - MIT | 200,000 | 25000 | | 40,000 |
| 60 | 7. Subaward/Consortium (3) | | | | |
| 61 | 8. Subaward/Consortium (4) | | | | |
| 62 | 9. Subaward/Consortium (5) | | | | |
| 63 | 10. RA Tuition/Fees/Non IDC Bearing Expenses | | | | |
| 64 | Total Other Direct Costs | 300,000 | | | 60,000 |



Learning with Purpose

600 Suffolk Street, Suite 212
 Lowell, Massachusetts 01854
 tel. 978.934.4750
 fax: 978.934.2027

OFFICE OF RESEARCH ADMINISTRATION

- If the third party providing cost share is not a subcontract (i.e. a company/organization is providing resources but is not involved in the project otherwise), the total resources being committed should be entered into the budget template on one of the subcontract lines. Each company/ organization should be on its own line.

| | | | | | |
|--|--|-----------------|--|------------|--------|
| 1 ORGANIZATION: UNIVERSITY OF MASSACHUSETTS LOWELL | | Budget Period 1 | | Cost Share | |
| 2 ORGANIZATIONAL DUNS: 956072490 | | | | | |
| 3 Start Date: 7/1/2022 End Date: 6/30/2023 | | | | | |
| 53 | OTHER DIRECT COSTS | | | | |
| 54 | 1. Materials and Supplies | | | | |
| 55 | 2. Publication Costs | | | | |
| 56 | 3. Consultant Services | | | | |
| 57 | 4. Other Expenses/Services | | | | |
| 58 | 5. Subaward/Consortium (1) - Vecna | | | | 10,000 |
| 59 | 6. Subaward/Consortium (2) - Lockheed Martin | | | | 15,000 |
| 60 | 7. Subaward/Consortium (3) | | | | |
| 61 | 8. Subaward/Consortium (4) | | | | |
| 62 | 9. Subaward/Consortium (5) | | | | |
| 63 | 10. RA Tuition/Fees/Non IDC Bearing Expenses | | | | |
| 64 | Total Other Direct Costs | | | | 25,000 |

- Letters of Commitment must be provided to UML by the Third Party regardless of whether the sponsor requires one. This letter must include a description of the commitment, a dollar amount associated with the commitment, as well as a signature from an Authorized Official approving the contents of the letter. Often times, PIs will get letters of support/endorsement from companies that speak about donating goods or services. If it is not quantified (meaning a dollar value has been specified) and the work can be completed without the goods/services, it is likely not cost share.

Cost Share Form will require signatures from PI and Associate Vice Chancellor for Research and Research Integrity approving inclusion of third party cost share in proposal budget. A signed letter of commitment from the third party must be attached to the form and will serve as the Signature of Person Responsible for Source. The form must be fully signed prior to submission and the PI is responsible for obtaining all signatures with the exception of the AVC for Research.

Priority 4 – Cash: PI/Dept/College RIF Accounts or PI Start-Up Accounts

This could be costs for including RA stipends, misc. supplies, travel, computer costs, and equipment.

- The value of the resources being committed should be entered into the budget template in *column AM* on the line item corresponding to said resources.
- If cash from PI/Dept/College RIF Accounts or PI Start-Up Accounts is being used as cost share, the speed type of the account covering the matching funds must be known at the draft budgeting stage. The cost share form will require the speed type to be identified and the signature of the person responsible for said speed type showing approval of committing funds if the proposal is awarded.
- Cash contributions require additional approvals and therefore the budget should be finalized as soon as possible.

Cost Share Form will require signatures from PI, UML employee responsible for the speed type covering the matching funds, and appropriate VCRI Institutional Signatory approving the use of cash contributions as cost share in proposal budget prior to submission. The form must be fully signed prior to submission and the PI is responsible for obtaining all signatures with the exception of the VCRI Institutional Signatory.

Priority 5 – Cash: VCRI Funds

Will involve substantial negotiation between various stakeholders and is typically only applicable for very large proposals/initiatives that will be interdisciplinary in nature.

- The resources being committed should be entered into the budget template in *column AM* on the line item corresponding to said resources.
- This category will potentially involve a few conversations and should be undertaken as early in the submission process as possible.

Cost Share Form will require signatures from PI, and Vice Chancellor for Research & Innovation approving the use of cash contributions as cost share in proposal budget prior to submission. The form must be fully signed prior to submission and the PI is responsible for obtaining all signatures with the exception of the VC for Research & Innovation.