**Overview:**

When CSU commits quantified institutional resources to an externally funded project, this is cost-share. It can be entered in a KR budget in several ways, for CSU personnel and non-personnel costs as well as subrecipient and/or 3rd party cost-share.

Cost-share should only be quantified in a proposal and its budget when required by the sponsor. This is called Mandatory cost-share.

**Procedure:**

If a sponsor requires committed CSU resources (i.e., costs to be covered by CSU accounts, not the sponsored project account) in an application for funding, the request for proposal document (RFP, RFA, NOFO, etc.) should be specific about the percentage or scope of the expected commitment.

Personnel effort is the most common type of commitment made in proposal budgets. However, it is possible to add cost-share to a budget for any non-personnel expense type (object code), and add 3rd party (non-CSU, non-subrecipient) cost-share as a line item.

To add Personnel cost-share to a budget:

**PLEASE NOTE:** This is available only for named person line items. Summary personnel items do not permit cost-share data entry.

1. The cost-share for a named person is the difference between the **Effort%** value and the **Charged%** value entered in the **Assign Personnel to Periods > Details** lightbox when adding a person to a budget period.
   - If the **Effort%** value is 20, and the **Charged%** value is 10, then CSU is **cost-sharing** 10% of the person’s salary/fringe expense.

2. Cost-share amount is shown in the **Details** lightbox, but does not appear in the online budget summary or in the line item. Fringe is also considered cost-share, but appears only as a lump sum in the print report.
Some users opt to create a specific, separate budget version for only the cost-share expenses, in order to have a better visual of the commitment for review purposes.

A separate budget version is also strongly recommended for **NIH salary cap cost-share**.

- In a separate salary cap budget version, include only affected persons with salaries over the cap. There is no F&A, and fringe is not included.

1. The affected person’s base salary in the ‘to be submitted’ budget must be changed to the current cap.
2. Adjust the base salary to only the amount over the current cap.

When using the **Assign Personnel to Periods** for each affected person:

- Each budget version should have the same amount of **Effort%** and **Charged%** for each affected person.

**Non-Personnel cost-share**

- Non-personnel items like equipment (all or part), travel, supplies, etc., can also be used as cost-share.
- Both the sponsor share and the CSU cost-share can be captured in one line item for each object code, but data entry is a multi-step process.

**PLEASE NOTE:** Non-Personnel object codes in the standard categories should be used only for CSU cost-share.
1. Click the **Assign Non-Personnel** button to open the details lightbox for the Non-Personnel item.

2. Select the appropriate **Object Code**.

   **(NOTE: Subrecipients and 3rd party are special cases; see below.)**

3. **Total Base Cost** = SPONSOR cost

4. Use the **Description** field to provide context. Not full paragraphs, but key details.

5. Once the line item is added to the budget, use the **Details** button to open the lightbox for additional data entry.

6. Click on the **Cost Sharing** tab in the lightbox.

7. Enter the amount to be cost-shared and click **Save Changes**.

   **Example: We need a large piece of equipment for the project. CSU will cover half of the quoted cost.**

   **this is ONLY the amount the sponsor will be charged**

   **use description to provide key details for review process**

   **enter the amount to be cost-shared here**

   **The Details button opens the lightbox to edit the line item**

   **Enter the amount to be cost-shared here**

   **Use the Non-CSU Resources (3rd Party) object code for 3rd party cost-share**

For **3rd party cost-share**, we ask that you use the specific **Non-CSU Resources** object code found in the Non-Personnel menu:

- For this object code, there would be no total base cost entered. The full amount would be entered in the Cost Sharing tab of the **Details** lightbox, per steps 6 & 7 above.
Subrecipient cost-share can be entered directly in Non-Personnel, as part of line items using the applicable Subcontract object codes, or using the Subawards section.

The Subawards section provides an easier data entry experience, but the subrecipient organization must be in our database before this section can be used.

1. Click the Add Subaward button

2. Use the lookup (magnifying glass) to search for the subrecipient Organization by name
   a. Use partial name and wildcard characters (*) or %) for best results

3. Click the select button for correct organization

4. Click Add Subaward to close the lightbox

When you return to the Add Subaward lightbox, the numerical ID of the organization you chose will populate the ID field.
1. To enter amounts, click the **Details** button for the Subaward line item.

2. Enter values in the **Direct**, **F&A**, and **Cost-Share** fields.

3. Click **Save Changes** to close the lightbox.

The data entry in the **Subawards** section will automatically create Non-Personnel section line items. The cost-share will display as a distinct line item:
Summary budget cost-share (specific sponsors, exceptional situations only)

For ARPA-E and EERE (DOE) sponsored proposals, we allow the creation of a simple Summary budget.

The amount of cost-share must be entered as a lump sum per period in the **Periods and Totals > Cost-share** field of each period’s line item.

► Backup for the amount must be provided as an Attachment for the budget review process, and any amount changes required as a result of the review must be made to the Summary budget version amounts.

**Viewing the Cost-Share**

If included within the ‘to be submitted’ version of a KR budget (instead of a separate budget version), cost-share commitments by object code (expense type) can only be viewed in the **Budget Costshare Summary** budget print report.

1. Choose **Print** from the **Action** menu to open the menu of reports.
2. Click the **Select** box for the 1st report in the list.
3. Click **Print**.

► The report will either open in a new tab, or download with a button to click to open. (This depends on your browser and its settings for PDFs.)