



**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 3<sup>rd</sup> 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:**

**NOTE:** 1% minimum effort and salary 'over the salary cap' are better handled in separate budget versions, not as cost-share in the 'include for submission' budget version. These expenses are an institutional commitment that must be tracked internally. They are not considered committed cost-share by the sponsor.

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 3<sup>rd</sup> 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.

- 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.
- 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.

Person	Start	End	Effort	Charged	Period Type	Requested Salary	Calculated Fringe	Actions
Admin Pro Salary								Details & Rates
Christine L Carsten	10/01/2018	09/30/2019	20.00	10.00	Calendar	10,075.00	2,780.70	Details

Cost-share dollar amount does NOT appear in the line item



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.

Budgets										+ Add Budget
The following budgets are linked to this proposal.										
Name	Version	Direct Cost	F&A	Total	Start	End	Status	Comments	Actions	
full budget	1	12,855.70	6,684.96	19,540.66	10/01/2018	09/30/2020	Incomplete		Action	
cost-share only for review	2	12,855.70	6,684.96	19,540.66	10/01/2018	09/30/2020	Incomplete	personnel cost-share	Action	

**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 3<sup>rd</sup> 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**.

**Add Assigned Non-Personnel**

1. **Category Type:** Equipment

2. **Object Code Name:** Equipment >= \$5000 - MTDC exempt

3. **Total Base Cost:** 5,000.00

4. **Description:** 5000 sponsor cost, 5000 CSU cost-share (total equipment quote 10,000)

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

**Edit Assigned Non-Personnel**

Description	Description	Quantity	Cost	Actions	
Equipment	Equipment >= \$5000 - MTDC exempt	5000 sponsor cost, 5000 CSU cost-share (total equipment quote 10,000)	1	5,000.00	Details

5. **Details** button

6. **5000 sponsor cost, 5000 CSU cost**

7. **Cost Sharing** tab

**Cost Sharing**

**Cost Sharing:** 5000

enter the amount to be cost-shared here

The Details button opens the lightbox to edit the line item

**Save Changes**



For **3<sup>rd</sup> 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

Actions	Organization Id	Organization Name	Address	Federal Employer Id
<a href="#">select</a>	000130	University of Michigan	3003 South State, Room 1044 Ann Arbor, MI 48109-1340	1386006309A1 MI-012 130 073133571
<a href="#">select</a>	000156	Western Michigan University	1903 W Michigan Avenue 5203 Kalamazoo MI 49003	386007327 MI-006 156 622364479
<a href="#">select</a>	000058	Michigan State University	301 Administration Building Lansing MI 48824	
<a href="#">select</a>	000059	Michigan Technological University	1400 Townsend Drive	



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

**Subawards**  
Upload a pre-formatted budget document for a subawardee organization or enter details manually.

[+ Add Subaward](#)

Organization Id	File Name	Actions
Michigan State University (000058)		<div style="display: flex; align-items: center;"> <span style="border: 1px solid gray; padding: 2px;">1</span> <span style="margin-left: 10px;"><a href="#">Details</a></span> </div>

ALL editing of amounts must be done in the Subaward Details lightbox.

**Subaward Details**

File Name:  [Add](#)

Organization: Michigan State University      Form Name:

Total Cost = direct + F&A + cost sharing

**Details**

Budget Period	Direct Cost	F&A Cost	Cost Sharing	Total Cost
1	<input type="text" value="20,000.00"/>	<input type="text" value="5,000.00"/>	<input type="text" value="25,000.00"/>	<input type="text" value="50,000.00"/>
2	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>

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

**Subaward Details**

File Name:  [Add](#)

3
[Save Changes](#)

► 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:

Description	Description	Quantity	Total Base Cost	Actions
<b>Other Direct</b>				
Sub - charge CSU F&A	University of Michigan		25,000.00	<a href="#">Details</a>
Sub - no CSU F&A charged (if MTDC)	University of Michigan CostShare Amount(25000.00)		0.00	<a href="#">Details</a>



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.

Period Start Date *		Period End Date *	Months	Total Sponsor Cost	Direct Cost	F&A Cost	Unrecovered: F&A	Cost Sharing	Cost Limit	Direct Cost Limit
10/01/2018		09/30/2019	12.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10/01/2019		09/30/2020	12.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total:</b>				<b>Total: 0.00</b>						

- ▶ 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 1<sup>st</sup> 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.)