

# Cost Share Addendum Instructions

Rev: November 2019

## Overview

This document contains instructions for filling out the Cost Share Addendum (CSA), which now incorporates the Faculty Effort Calculator tool.

Use the CSA to calculate the total Cost Share amount. The total Cost Share amount may include cost share committed faculty salaries, non-faculty salaries, Facilities & Administration (F&A) applicable expenses, F&A exempt expenses, unrecovered F&A and 3<sup>rd</sup> party contributions. Each of these costs must be itemized in the CSA.

For general information on Cost Share and allowable Cost Share contributions visit [GCA's webpage](#).

## CSA Forms

There are four different CSAs that can be found at the [Cost Share Addendum Spreadsheets webpage](#):

CSA	Use
Academic FEC Cycle/Dollar (\$) Based	Calculates Faculty Effort Contributions to Cost Share based on a committed dollar amount tracked by Academic year and quarter. Use this addendum if the Cost Share is a fixed dollar amount.
Academic FEC Cycle/Percent (%) Effort Based	Calculates Faculty Effort Contributions to Cost Share as Percent of Effort tracked by Academic year and quarter. Use this addendum if the cost share is the commitment of a specified level of faculty effort.
Calendar FEC Cycle/Dollar (\$) Based	Calculates Faculty Effort Contributions to Cost Share based on a committed dollar amount tracked by Calendar year and quarter. Use this addendum if the Cost Share is a fixed dollar amount.
Calendar FEC Cycle/Percent (%) Effort Based	Calculates Faculty Effort Contributions to Cost Share as Percent of Effort tracked by Calendar year and quarter. Use this addendum if the cost share is the commitment of a specified level of faculty effort.

## Instructions

Below are instructions for filling out the first page of the CSA. The Instructions for filling out the Calculator sheets is the [Section on Filling Out CSC Sheets](#).

## Section A: Department/Award Information

Section A - Department/Award Information			
School/College 3-digit Org Code		Only the codes in the drop down list use the Calendar CSA. If Org Code for this Award is not on this list then use the Academic Cost Share Addendum	
SAGE eGC1 #		PI Name	
Budget Number (if available)		PI EID	
Date Prepared/Revised		Department Contact/Preparer *	
Original or Revision (select)		Contact e-Mail	
Revision Number (if applicable)		Contact Phone	
*Preparer certifies that the proper notifications, reviews and/or approvals have been fulfilled, in accordance with the policies of the org code requesting funding and the org code(s) participating in the cost share.			

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The purpose of this section is to provide all necessary identifying and contact information for this CSA.

### First Column Fields:

School/College 3-digit Org Code -- for the Calendar Year CSAs, select from the drop down list of 302, 304, 308, 310 as those are on the only Orgs to use the Calendar; all other Orgs should use the Academic Year CSA.

SAGE eGC1 Number -- Enter the unique identifier assigned to the application record in SAGE.

Budget Number -- Enter the six-digit number assigned by Grant and Contract Accounting (GCA) for the Award. Leave blank if this is a new application and a budget number has not yet been assigned.

Date Prepared/Revised -- Enter the date this addendum is being prepared.

Original or Revision -- From the drop-down menu select "Original" if this is a new CSA. Select "Revision" if this is an update of an existing CSA.

Revision Number -- If this is an updated/revised CSA enter the sequential number for this revision. For example, if this is the first revision then the Revision Number would be 1; if this is the second revision, then the Revision Number would be 2.

### Second Column Fields:

PI Name -- Enter the name of the primary Principal Investigator (PI) responsible for this Award.

PI EID -- Enter the employee Identification number (EID) for the primary PI responsible for this Award.

Department Contact/Preparer -- Enter the name of the person OSP and/or GCA should contact for questions regarding this CSA. This is the person who can certify that all appropriate parties have reviewed the cost share itemized on this CSA and that all organizational policies are being followed as required.

Contact e-mail -- Enter the UW email for the Department Contact.

Contact Phone -- Enter the phone number for the Department Contact.

## Section B: Cost Share Information

Section B: Cost Share Information			
Type of Cost Share	Mandatory (M)		
Cost Share F&A Rates	Rate Description		Rate
Standard F&A Rate	Current UW negotiated F&A Rate	Modified Total Direct Costs	0.00%
Actual F&A Rate	F&A Rate allowed by Sponsor	Modified Total Direct Costs	0.00%
Cost Share F&A Rate	F&A Rate applied to cost share direct costs	Modified Total Direct Costs	0.00%

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The purpose of this section is to identify the type of Cost Share and the applicable F&A (indirect) rates.

### Type of Cost Share

From the drop down list, select the appropriate Type of Cost Share:

- Mandatory (M): required by the sponsor
- Voluntary Committed (R): voluntarily proposed by the department
- Long Term Shift (S): a change of six or more months in the Cost Share faculty effort

### Cost Share F&A Rate

There are [three different F&A rates](#) needed to complete the CSA. In many cases, all three rates will be the same. All three rates need to be entered, even if they are the same, in order for the CSA to correctly calculate the Cost Share.

#### Standard F&A Rate

The current negotiated rate used by the UW to recover all F&A costs.

#### Actual F&A Rate

The F&A Rate negotiated on the Award. This rate will be different from the Standard rate if the Sponsor limits or restricts the F&A Rate.

#### Cost Share F&A Rate

The F&A Rate applied to Cost Share expenses. This F&A Rate is the same as the Standard F&A Rate unless the Sponsor specifically states the F&A Rate to be used on Cost Share expenses (rare). The F&A Rate entered in this cell is used for all Cost Share F&A Rate calculations so it is important that this field is entered correctly.

### Cost Share Base Type

From the drop down list, select the appropriate [Base Type](#) for the Actual F&A Rate on the Award:

- Modified Total Direct Costs (MTDC)
- Total Direct Costs (TDC)

If the Actual F&A Rate Base Type is neither MTDC or TDC, contact [gcahelp@uw.edu](mailto:gcahelp@uw.edu) for assistance.

The Standard F&A Rate and the Cost Share F&A Rate will always apply a base of MTDC.

## Section C: Faculty Effort Cost Share




Section C - Faculty Effort Cost Share									This section auto-populates from the Cost Share Calculator (CSC) tabs								
Object Code	Faculty Name	Faculty EID	Effort Pledge %	Cost Share Salary	Benefit Rate	Benefits	Cost Share F&A	Total Cost Share									
0		0	0.0%	\$0	0.0%	\$0	\$0	\$0									
0		0	0.0%	\$0	0.0%	\$0	\$0	\$0									
0		0	0.0%	\$0	0.0%	\$0	\$0	\$0									
0		0	0.0%	\$0	0.0%	\$0	\$0	\$0									
0		0	0.0%	\$0	0.0%	\$0	\$0	\$0									
0		0	0.0%	\$0	0.0%	\$0	\$0	\$0									
<b>TOTAL FACULTY EFFORT COST SHARE</b>								\$	-								

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The purpose of this section is to show the detailed calculations on the value of any Faculty Effort Cost Share. The fields in this section are auto-populated with summary information calculated in the CSC sheets ([see the section on Filling Out the CSC Sheets](#) in this document). For more information on Faculty Effort, visit MAA's [Faculty Cost Share](#) page.

## Section D: Non-Faculty Effort Cost Share

Section D - Non-Faculty Salary						
Object Code	Name/Job Title/Description	Cost Share Salary	Benefit Rate	Benefits	Cost Share F&A	Total Cost Share
				\$ -	\$ -	\$ -
				\$ -	\$ -	\$ -
				\$ -	\$ -	\$ -
				\$ -	\$ -	\$ -
				\$ -	\$ -	\$ -
				\$ -	\$ -	\$ -
<b>TOTAL NON FE STAFF COST SHARE</b>						\$ -

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The salaries of postdocs, graduate students and professional staff contributing to the Award are not reported on the FEC form. Some types of non-faculty salaries are not allowable as cost share; see the [GCA webpage on allowable non-FEC salaries as cost share](#) for more information.

### Fields:

Object Code: From the drop down list, select the appropriate non-faculty salary object code. [Click here for more information on UW Object Codes.](#)

Name/Job Title/Description: enter name of the non-faculty member. If the name is not available, enter the title of the position.

Cost Share Salary: enter the total amount of salary to be cost shared. If the name of the individual is not known then enter the estimated salary cost for the position.

Example 1: Bob has a monthly IBS of \$10,000. He will expend 50% of his effort for 10 total months. The Cost Share salary would be \$50,000 (\$10,000 monthly IBS x 10 months x 50% = \$50,000).

Example 2: Julie is a non-faculty with an IBS of \$15,000. The Cost Share Commitment is a fixed amount and the department has decided to contribute \$5,000 of her IBS, plus benefits, to Cost Share. \$5,000 is entered in the Cost Share Salary field.




Benefit Rate: Enter the applicable [Fringe Benefit Rate](#) for the position in the period in which the effort will be expended. As the Benefit Rates change on an annual basis, ensure that the rate entered is for the period that the Cost Shared salary/effort will be expended. In the event that the Cost Share period spans more than one Benefit Rate period, enter multiple lines in this section to apply the applicable rates for the appropriate period.

**Automatic Calculations:**

- The Benefits cell calculates the cost of benefits (Cost Share Salary x Benefit Rate).
- The Cost Share F&A cell calculates the amount of F&A [(Cost Share Salary + Benefits) x Cost Share F&A Rate].
- The Total Cost Share is total cost of the item included in the Cost Share (Cost Share Salary + Benefits + Cost Share F&A).

**Section E: Non Salary Cost, F&A Applicable**

Section E - Non-Salary Costs, F&A Applicable				
Object Code	Description	Cost Share Amount	Cost Share F&A	Total Cost Share
		\$ -	\$ -	\$0
		\$ -	\$ -	\$0
		\$ -	\$ -	\$0
		\$ -	\$ -	\$0
		\$ -	\$ -	\$0
		\$ -	\$ -	\$0
		\$ -	\$ -	\$0
<b>TOTAL COSTS, F&amp;A APPLICABLE</b>				<b>\$ -</b>

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This section is for Cost Share items to which F&A will be applied and included as part of the total Cost Share amount. In most cases, these are costs included in the Modified Total Direct Cost (MTDC) but review the Award to determine if there are any Sponsor-specific requirements.

Example: Supplies for a total of \$5,000 is being Cost Shared and the F&A Cost Share rate is 50%. As supplies are in MTDC then the total value of the cost should would be \$5,000 + 50% Cost Share F&A for a total of \$7,500.

Cost share items that are not subject cannot be included in the F&A applicable base will be entered into the “F&A Exempt” section below.

To determine which Cost Share items should be subject to F&A charges, refer to the sponsor terms. For more information on base types, see [GIM 13](#)

**Fields:**

Object Code: enter appropriate [Object Code](#). Salary Object Codes cannot be used in this section and salary costs cannot be entered here (see above).

Description: enter the description of the item. The description should be specific so that it can uniquely identify the cost.


Cost Share Amount: enter the amount of Cost Share.

**Automatic Calculations:**

- The Cost Share F&A cell calculates the amount of F&A to add by multiplying the Cost Share Amount by the Cost Share F&A rate entered in Section B (Cost Share Amount x Cost Share F&A Rate).
- The Total Cost Share is the total cost of the item (Cost Share Amount + Cost Share F&A).

**Section F: Non-Salary Costs, F&A Exempt**

Section F - Non-Salary Costs, F&A Exempt		
Object Code	Description	Total Cost Share
		\$0
		\$0
		\$0
		\$0
		\$0
		\$0
		\$0
<b>TOTAL COSTS, F&amp;A EXEMPT</b>		<b>\$ -</b>

COLOR KEY:  Do not enter data  Dropdown Menu  Data entry

This section calculates costs that are not included in the F&A Base. See [GIM 13](#) for more information.

**Fields:**

Object Code: enter appropriate [Object Code](#). Salary Object Codes cannot be used in this section and salary costs cannot be entered here (see above).

Description: enter the description of the item. The description should be specific so that it can uniquely identify the cost.

Cost Share Amount: enter the amount of Cost Share.

### Automatic Calculations:

- The Total Cost Share is the amount of the item to Cost Share.
- Total Costs, F&A Exempt is the total of all cost shared costs to which no F&A charges will be applied.

### Section G: Third Party/Subaward Cost Share

Section G: Third Party/Subaward Cost Share		
Contributor/Subaward Recipient Name	Description	Total Cost Share
TOTAL THIRD PARTY/SUBAWARD COST SHARE		\$0.00

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The purpose of this section is to itemize the Cost Share being contributed by individuals or groups either outside the UW (3<sup>rd</sup> Party) or under a Subaward Agreement. For more information on Third Party and/or Subaward Cost Share, see the GCA webpage: [Cost Share Commitment Components](#). F&A is not added to either 3<sup>rd</sup> Party or Subaward Cost Share Contributions.

### Fields:

Contributor/Subaward Recipient Name: enter name of Third Party or Subaward Recipient

Description: enter a description of the Cost Share contribution.

Total Cost Share: enter the dollar value of the contribution. If the actual amount of the contribution is not known at the time of the proposal an estimate can be entered. However, keep in mind that if the estimated amount of Cost Share is not met, the PI can be held accountable for any shortfall. See the [GCA Webpage](#) on Cost Share for more information.

## Section H: Unrecovered Indirect Costs (U IDC)

Section H - Unrecovered Indirect Costs (U IDC)						
Line Item	Sponsor Award using Standard F&A		Sponsor Award Using Actual F&A		Maximum U IDC	Total Cost Share
Total Direct Costs on Award (not Cost Share)	\$250,000		\$ 250,000			
(Less) F&A Exempt Costs on Award (not Cost Share)	\$20,000		\$ 20,000			
F&A Base	\$230,000		\$ 230,000			
F&A Rate From Section B (UW = Standard; Sponsor = Actual)	55.00%		15.00%			
F&A (Standard minus Actual = U IDC)		\$126,500		\$ 34,500	\$ 92,000	
Amount of available U IDC to use for Cost Share (can only request up to Maximum U IDC):						\$ 50,000

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Unrecovered Indirect Cost (U IDC) is the amount of F&A not being recovered by the UW if the Actual F&A rate is less than the Standard F&A rate. The Standard F&A rate calculates the actual cost of F&A for the UW. If the sponsor mandates a lower than Standard F&A rate, it means that the UW is not recovering all of its costs on the Award.

This section should **ONLY** be used if both of the following are applicable:

1. the Actual F&A (that allowed by the Sponsor) on this Award is less than the Standard F&A Rate;  
AND
2. the sponsor allows for Unrecovered F&A to be used as Cost Share.

The U IDC calculation uses the funds being provided by the Sponsor for the Award. The calculation does not use the Cost Share items already entered on this form).

The example entered above shows the following calculation where the difference between the Standard F&A (\$126,500) and the Actual F&A (\$34,500) is \$92,000:

Total Direct Costs	\$ 250,000		
Less F&A Exempt Costs	\$ (20,000)		
Total F&A Base	\$ 230,000		
Standard F&A Rate		55.0%	
Total Standard F&A Amount			\$ 126,500
Actual F&A Rate		15.0%	
Total Actual F&A Amount			\$ 34,500
Standard F&A less Actual F&A = U IDC			\$ 92,000



Total Direct Costs	\$ 250,000		
Less F&A Exempt Costs	\$ (20,000)		
Total F&A Base	\$ 230,000		
Standard F&A Rate		55.0%	
Total Standard F&A Amount			\$ 126,500
Actual F&A Rate		15.0%	
Total Actual F&A Amount			\$ 34,500
Standard F&A less Actual F&A = UIDC			\$ 92,000

This difference of \$92,000 is the maximum amount that can be used for UIDC. The amount to be used for UIDC, which cannot exceed the Maximum Amount, is entered into the last (white) box on this CSA.

To make this calculation, enter the following two amounts in the CSA:

#### Fields:

Total Direct Costs: The total amount of the Award being paid for by the Sponsor.

(Less) F&A Exempt Costs: The total amount of F&A costs that are not allowed to be included in the F&A base for this Award.

Amount of Available UIDC: Enter the amount of UIDC to be used as Cost Share. The amount entered can be less than or equal to the Maximum Amount.

#### Automatic Calculations:

- The spreadsheet will automatically calculate the UIDC and provide detail on the calculations.

### Faculty Effort Cost Share Calculator sheets (CSC sheets)



The CSC sheets (or tabs) are for calculating Faculty Effort Cost Share. These sheets are not used for any other purpose. The information entered on these sheets will be auto-calculate the Cost Share amount and automatically copied into Section C of the CSA.

Fill out one calculator per each faculty member committing effort as Cost Share.

Enter information in the white boxes at the top of the form. The spreadsheet will automatically calculate the Cost Share by reporting period in the lower cells. The summary information will automatically be entered into Section C of the CSA.

## Sample Calendar Year/ Percentage Commitment Calculator Sheet:

Calendar, % Commitment Calculator																
Enter information in White Cells only; yellow is drop down																
Faculty Name		Jones, Bob														
Faculty EID		000-00-000														
Cost Share Start		1/1/2018 <i>Enter date in which Cost Share commitment starts, must be equal to or after start date of Budget</i>														
Cost Share End		12/31/2018 <i>Enter date in which Cost Share commitment ends, must be equal to or earlier than end date of Budget</i>														
% Commitment		20.0% <i>Enter amount of Cost Share commitment (\$ amount)</i>														
Monthly IBS		\$ 35,000 <i>Enter Faculty's Institutional Base Salary (IBS)</i>														
Object Code		01-11 <i>Select applicable Object Code from Drop Down list only</i>														
Benefit Rate		25.0% <i>Enter applicable benefit rate</i>														
Cost Share I/C Rate:		55.00% <i>The Cost Share F&amp;A Rate from the Addendum</i>														
Reporting Period Start Date	Reporting Period End Date	Days in Reporting Period	Commitment Start Date	Commitment End Date	Days Committed per Period	% of Days Available in Period	% Commitment	% Commitment Per Period	Monthly IBS	Total IBS for Period	Salary per Period	Benefit Rate	Benefit Cost	F&A Rate	F&A Cost	Total Cost Share Amount
1/1/2018	6/30/2018	181	1/1/2018	6/30/2018	181	100.0%	20%	20.0%	\$ 35,000	\$ 210,000	\$ 42,000	25.0%	\$ 10,500	55.0%	\$ 28,875	\$ 81,375
7/1/2018	12/31/2018	184	7/1/2018	12/31/2018	184	100.0%	20.0%	20.0%	\$ 35,000	\$ 210,000	\$ 42,000	25.0%	\$ 10,500	55.0%	\$ 28,875	\$ 81,375

This information is the same for all four types of calculators except the Academic Year Calculators include a box to indicate if Summer should be included. Select the appropriate answer (Yes/No) from the drop down list and the Cost Share calculation will include this information.

### Example Academic Year:

1 Academic, \$ Commitment Calculator																
2 Enter information in White Cells only																
3																
4 Faculty Name																
5 Faculty EID																
6 Cost Share Start		<i>Enter date in which Cost Share commitment starts, must be equal to or after start date of Budget</i>														
7 Cost Share End		<i>Enter date in which Cost Share commitment ends, must be equal to or earlier than end date of Budget</i>														
8 Include Summer?		<i>Select from drop down list only, selection will include or not the summer quarter days in Column F</i>														
9 \$ Commitment		<i>Enter amount of Cost Share commitment (\$ amount)</i>														
10 Monthly IBS		<i>Enter Faculty's Institutional Base Salary (IBS)</i>														
11 Object Code		<i>Select applicable Object Code from Drop Down list only</i>														
12 Benefit Rate		<i>Enter applicable benefit rate</i> <a href="http://f2.washington.edu/fm/fa/fringe-benefit-load-rate">http://f2.washington.edu/fm/fa/fringe-benefit-load-rate</a>														
13 Cost Share I/C Rate		15.0% <i>The Cost Share F&amp;A Rate from the Addendum</i>														