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Note that the guidelines are posted at <https://cph.osu.edu/research/handbooks/cph-office-research-guidelines>. Please access the guidelines through this link to ensure that the most recent version is being used.

CPH Research Guidelines

The CPH Research Support Team provides strategic and administrative support for all CPH faculty, staff, and doctoral students engaged in funded research. The Team's goal is to help college members be successful in all research endeavors. These guidelines provide an introduction and overview of college-specific processes for 1) pre-award proposal submission, 2) preparation for a funded award, 3) post-award grant administration, 4) cost share, 5) indirect costs, and 6) additional resources for further reading.

1. Pre-Award Proposal Submission

All grant proposals to external (outside of OSU) sponsors are to be submitted through the Research Support Team unless other arrangements have been approved (e.g., another arrangement has been documented in a memorandum of understanding signed by the Dean). Proposals to internal opportunities do not require submission through the CPH Research Support Team or the OSU Office of Sponsored Programs (OSP); however, the principal investigator (PI) can opt to ask their grants manager (GM) on the CPH Research Support Team for assistance with the submission. Even if the PI decides to submit an internal proposal without their GM's assistance, the PI still notifies their GM of any internal proposals, and any resulting awards, to ensure that they are included in our college metrics and communication materials.

The PI ensures that the Research Support Team is engaged in all externally-funded proposals that meet any of these criteria: 1) funded by federal dollars (direct and/or passthrough), 2) require the use of University regulatory boards or panels (IRB, IACUC, HIPAA Privacy Board, Export Control, etc.), 3) have documented cost share, 4) have subcontracts, 5) are likely for the proposed work to produce publishable research and/or new knowledge or inventions, or 6) contain a technology access fee (TAG) as part of the budget.

Notification of Intent to Submit a Proposal

The Research Support Team maintains a proposal worklist to track all proposals (external and internal; lead and subawards) led by CPH PIs. The PI notifies their GM as soon as they begin to consider submitting as the lead for a proposal (Table 1) or for a subaward (Table 2). It is better to provide early notification, rather than delay in notifying, even if the plans for submission are not certain. **The PI provides the funding opportunity announcement (FOA) (e.g., request for applications or program announcement) with the notification.** Occasionally, FOAs are released with short lead times and the decision to submit a proposal is made close to a deadline; the Research Support Team will do their best to accommodate these. However, late notifications may result in the inability to accommodate the proposal submission and may require its delay until the next standard due date. If there is not another standard due date, the Team will try to accommodate the proposal but cannot guarantee this.

The timeline strikes a balance between flexibility for the PI and sufficient time for the GM and SPOs to ensure quality review and submission. The Director of Research Support will consider requests for exceptions to the timelines on a case-by-case basis by assessing the team's workload and whether the proposal can be accommodated without jeopardizing other proposals in the worklist

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that have followed the timeline deadlines. Among the exceptions to the timeline, submissions from untenured faculty and those responding to new FOAs that did not provide 6 weeks of lead time will be prioritized over others.

Table 1. Timeline for proposal development as lead

Week*	Activities
Week 6	PI notifies GM of intent to submit and provides FOA. GM adds proposal to worklist, reviews FOA, prepares checklist and timeline, and sets up a proposal kickoff meeting with PI . GM and PI meet for kickoff and PI provides details of the budget and names of internal and external collaborators. GM queries regarding compliance areas, resources/examples, guidance needed by the PI and reviews the required documents and specifics from the FOA with the PI , due dates of the proposal documents, and party responsible for each document. GM sets up <i>optional</i> check in meetings with PI throughout the timeline.
Week 5	GM drafts budget and sends to PI for review and to respond with edits. GM reaches out to internal and external collaborators for documents. GM finalizes budget and justification with PI , sends budget information to SPO for approval.
Week 4	Due from PI : ancillary documents (e.g., facilities, equipment, biosketch, multi-PI plan). GM reviews all documents for compliance in accordance with FOA and requests edits (if any) from PI . PI provides revisions to GM . GM routes e-PA005 (approval to submit by PIs , Co-Is and Department/College Administrators).
Week 3	Due from PI : compliance and some technical (e.g., human subjects, data management plan). Documents due from internal and external collaborators . GM reviews all documents for compliance in accordance with FOA and requests edits (if any) from PI and internal and external collaborators . PI and internal and external collaborators provide revisions to GM .
Week 2	Due from PI : main technical documents (e.g., specific aims, strategy, references, abstract, narrative). GM reviews all documents for compliance in accordance with FOA and requests edits (if any) from PI . PI provides revisions to the GM .
Week 1	GM enters all remaining data and documents into online submission portal and sends to PI for final review and final edits. PI returns revisions (if any) to GM . GM and PI finalize the proposal. GM routes final proposal to the SPO . <u>No further edits to the proposal unless requested by the SPO.</u> Review and Submittal period by the SPO ; 5 business days prior to the published deadline in the FOA.
Week 0	Proposal submitted by SPO the day before the published deadline . This allows for any corrections to any errors caught by the online submission platform.

*Prior to sponsor deadline

ADR = Associate Dean of Research; FOA = Funding Opportunity Announcement; GM = Grants Manager; PI = Principal Investigator; SPO = Sponsored Program Officer

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Table 2. Timeline for subaward development

Week*	Activities
Week 3	PI notifies GM of intent to submit a subaward proposal and provides contact at the lead submitting entity. GM adds proposal to worklist. GM contacts lead entity for FOA, requirements and due date of subaward package, proposal title, budget specifics.
Week 2	GM provides guidance on the specifics of the FOA to the PI . GM reviews the required components of the subaward package requested by the lead entity with the PI and provides resources, examples and guidance to the PI . PI provides budget information to GM . GM drafts budget and sends to PI for review. PI provides budget edits to GM . GM finalizes budget and justification with the PI . GM sends budget and justification to SPO for approval. GM routes e-PA005 (approval to submit by PIs, Co-Is and Department/College Administrators).
Week 1	ALL Documents due from PI (e.g., statement of work, biosketch, facilities, equipment, letter of intent). GM reviews documents from PI for compliance with the FOA and converts documents to PDF format and routes final subaward package to the PI for final review and edits. PI returns edited documents (if any) to GM . GM reviews subaward package for compliance with the FOA and converts final documents to PDF format and completes any data entry into required forms and routes final subaward package to the SPO . <u>No further edits to the proposal unless requested by the SPO</u> . Review and Submittal period by the SPO ; 5 business days prior to the requested deadline by the lead entity .
Week 0	Subaward package submitted by SPO the day before the requested deadline of the lead entity . This allows for the lead entity to review and request any edits prior to the published due date in the FOA.

**Prior to sponsor deadline*

ADR = Associate Dean of Research; FOA = Funding Opportunity Announcement; GM = Grants Manager; PI = Principal Investigator; SPO = Sponsored Program Officer

Principal Investigator (PI) Status

Tenure track faculty automatically have PI status. Students, staff, and non-tenure track faculty who want PI status to submit a grant proposal for external funding contact the Director of Research Support for information and to coordinate the request. Additional information on [PI Status Eligibility](#) is available on the [OSU Office of Research site](#).

The CPH Research Support Team facilitates the PI affiliations that are required for the grant submission systems, including requesting an eRA Commons ID for NIH submissions and a profile for Cayuse (i.e., the system used for many federal grant submissions).

Research Support Team

PIs are assigned a GM on the CPH Research Support Team. The GM supports the PI by providing timelines, checklists, and guidance on the FOA to prepare for proposal submissions, adhering to the required timeline (Tables 1 or 2). The GM periodically reminds the PI of upcoming deadlines based on the timeline; the PI is responsible for meeting those deadlines. If the PI does not meet the deadlines, the Team may not be able to accommodate the proposal submission.

If requested and available, the GM provides examples of documents. With the PI's input, the GM creates the budget. Once the PI finalizes the budget, the GM drafts the budget justification shell.

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The GM collects the biosketches and any required subaward documents from the collaborators. The GM reviews all documents to ensure adherence to sponsor-specific formatting requirements, such as margins, font size, and page limits. The GM uploads the final documents, completes the online forms, and coordinates the release of the final submission to the SPO in OSP for review and submittal. Note that the Team cannot assist with writing or editing proposals or sections of proposals.

If a CPH investigator is seeking to participate as a subaward entity for a proposal led by an institution external to Ohio State, the investigator provides the GM with a contact at the other institution. The GM reaches out to the other institution to obtain the list of the required OSU documents and their due dates. The GM then facilitates the creation of the subaward package with the OSU researcher and the SPO. The SPO submits the subaward package to the other institution via email.

ePA-005

The Authorization to Seek Off-Campus Funds form (referred to as the ePA-005 form) documents the allocation of award and expenditure credits at Ohio State. The fully approved ePA-005 serves as OSP's authorization to submit the proposal; it is the driving mechanism to give the PI credit for a submission and provides the distribution breakdown of the Indirect Costs (IDC) Recovery generated by the project, if awarded, to the various cost centers involved in the submission. (IDC is sometimes referred to as Facilities and Administration [F&A] or overhead.) IDC Recovery is the revenue returned to the college units based on the expenditure allocation percentage listed on the ePA-005 for the cost center in the college. IDC Recovery also is used to calculate payments for the [CPH Faculty Incentive Plan for Increasing Indirect Cost Recovery](#).

Expenditure credit reflects how various university resources would be utilized by the proposed study and should correspond to how direct and indirect cost expenditures are allocated across departments, or divisions, if more than one unit is involved. Ultimately, the expenditure credit allocation determines how the following are distributed or shared between participating units: 1) indirect cost recovery, 2) cost overruns, and 3) approved residual funds at a project's closeout. While award credit allocations are often equal to expenditure credit allocations, that is not always the case. Both percentages are negotiated by the participating units to reach a balance that is acceptable to all involved.

CPH expects and requires that all faculty involved in a sponsored project be listed on the ePA-005 and receive an appropriate portion of the award and expenditure credit commensurate with their degree of involvement/responsibility in the proposed project. Tenure-initiating units for PIs and co-Investigators must be listed even if the credit allocations are 0%.

If CPH is the submitting unit, the GM creates and routes the ePA-005 electronic form and communicates with the PI and other OSU units involved to gather all the data necessary to complete the form. CPH calculates Award and Expenditure Allocations based on how much of the proposed budget belongs to each investigator listed on the budget, accounting for any relevant requirements from MOUs, joint appointments, and Discovery Theme designations of the investigators involved. Once the budget is split between the investigators, the amount is then divided by the Direct Costs line on the budget to provide the percentage for each investigator.

Note: Currently, OSU does not have a standardized method for calculating award and expenditure allocations. Each college or unit has their own method of calculating allocations. In the case of uncertainty about how another unit has calculated the Award and Expenditure Allocations, the PI

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confers with the Director of Research Support.

The PI reviews the entire ePA-005 form before approving, paying close attention to the award and expenditure allocations and whether the appropriate cost centers associated with the approving investigator are listed. Many investigators have joint appointments with multiple cost centers, have a MOU that outlines research allocations, or have their research activities tracked as Discovery Theme Faculty.

All investigators listed on the ePA-004 complete the form's items related to Foreign Affiliations. This step is required to comply with the [university's policies on disclosure of international engagements](#) and [policies related to participation in foreign talent recruitment programs](#). If necessary, the International Engagement Team is notified to follow up with investigators

The Director of Research Support reviews the ePA-005 form and requests corrections as needed for all CPH investigators before approving at the college level. If a PI is uncertain about anything on the form, the PI delays in approving the form until after consulting with the Director.

Office of Sponsored Programs Review and Submission

OSP requires that the GM send the final proposal to the SPO to review **at least 5 business days before the published deadline (Tables 1 and 2)**. After reviewing, the SPO may request corrections to the submission. Once the proposal no longer needs corrections, the SPO submits the proposal on behalf of the PI. **In the event that the SPO has less than 5 business days for reviewing the proposal**, the SPO will provide the PI with 1) an email disclaimer noting the inadequate period of time for review and that only the budgetary information will be reviewed and 2) the option to proceed without a full, proper review or to delay submission to the next standard due date. After submission of an NIH grant application into eRA Commons, the SPO and PI monitor to ensure that no errors or warnings appear that requiring action.

Policy Against Accepting Tobacco Money for Research

CPH will not accept funds directly from the tobacco industry. Further, any auxiliary, joint or adjunct faculty member that accepts such funding will immediately forfeit their CPH faculty appointment. The full policy can be found [here](#).

2. Preparation for a Funded Award

Human Subjects

Most sponsors require an IRB-approved protocol before they will issue the notice of award. For all research involving human subjects, the PI follows the requirements of the OSU [Office of Responsible Research Practices](#).

Research involving cancer must be approved by the [OSU Comprehensive Cancer Center Clinical Scientific Review Committee](#) before the PI submits the protocol to the OSU Biomedical IRB.

Research With Animals

The [Animal Care and Use Program](#) (ACUP) is responsible for all animals used in research, teaching and testing in the agricultural and biomedical programs at Ohio State. Those conducting research with must complete required trainings and secure the necessary approvals for research

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with animals.

Intent to Fund – Office of Sponsored Programs

OSP, and often times the PI, receives an email notification from the Sponsor indicating the intent to fund a proposal that was submitted. The PI notifies their GM upon receiving an award notice. The email notification may request additional information be submitted before the official Notice of Award (NOA) and executions of the award contract. Once the award contract is executed, OSP sets up the award structure in Workday and the lead contact PI receives a notification of the award details to their Workday inbox.

Just In Time (JIT) Documents

JIT documents are specific to the NIH. If a PI's proposal is in the funding range, NIH will send a message about preparing JIT documents to the PI. This is not a notice of award; it is a notice that the PI may want to begin preparing the documents necessary for a true NOA. Upon receiving a JIT message, the PI begins the process (if not already initiated) to obtain any compliance required documents; these may include approvals of Human Subjects determinations and protocols, animal subjects, data, and export controls.

NIH emails the NOA to the PI and OSP, upon which the SPO notifies the PI and GM of the award. The SPO submits the JIT documents prepared by the PI and the project team via the eRA Commons by the deadline specified in the notification. Co-investigators who receive requests for JIT documents consult with their GM. In general, in case of any uncertainty about JIT messages, the investigator consults with their GM.

3. Post-Award Grant Administration

The Research Support Team and OSP assist the PI with co-management of externally funded grants. Co-management includes regular meetings between the PI and the GM to review the PI's active grants and regular guidance from the SPO. These roles are outlined below.

Co-Management Role: *OSP and SPO*

OSP partners with faculty and staff to provide research administration at all stages of sponsored projects.

OSP reviews all grant awards and negotiates contract terms in accordance with the policies of the university and the laws of the State of Ohio as a land grant institution.

The SPO issues the NOA in Workday to the PI. The Research Support Team does not automatically receive notification of new NOAs or subsequent years of funding awarded to the PI. Thus, it is important that PIs share the NOA information with their GM upon its receipt.

Once an award is fully executed, the SPO sets up a grant number for the PI to begin expensing payroll and non-payroll expenditures (see "Expensing to Grant Funds" below). Project spending for expenses directly related to activities in the protocol cannot occur until any required approval from the Institutional Review Board is obtained.

OSP provides financial accounting reports and billing to sponsors for the activity funded, which are subject to federal audit.

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All sponsored projects are considered restricted funds. Thus, all charges to sponsored projects must be:

- reasonable, allowable, and allocable to the project;
- in accordance with program plans and objectives;
- clearly required for the project;
- consistent with the budget established for the project (in total, by category, or by line item, depending on sponsor requirements);
- incurred within the grant contract dates; and
- in accordance with sponsor regulations, university policy, and OSP procedures for implementing those regulations and policies.

Any deviation from the above requires justification and possibly additional sponsor approval. The GM can provide information and guidance on what may or may not be charged to a sponsored project and they can assist in seeking required approvals. To do this, they may consult with the SPO.

OSP offers extensive information on their [website](#), and PIs are encouraged to review appropriate spending of externally sponsored funds.

Co-Management Role: PI

The term PI refers to the lead researcher on a grant project or award. In the case of a subaward, the OSU PI is the lead researcher on the subaward grant. The PI has primary responsibility for achieving the technical success of the project while also complying with the financial and administrative policies and regulations associated with the award.

Post-Award Meetings. Required Annual Post-Award Meetings typically take place in November. This meeting is required for faculty with active projects and optional for those without active projects. In these discussions, the PI and GM review active projects and make plans to keep projects operationally and fiscally on track. PIs may request more frequent meetings with their GM throughout the year as desired to keep projects running smoothly.

Expensing to Grant Funding. The CPH [Central Support Team](#) serves at the initial point of contact for division- based faculty and staff for the following areas of expertise: Administrative and Events Support, Faculty Effort Support, Purchase and Travel Support, and Temporary Hire Support (including temporary research staff, Graduate Research Associates, Fellows, and Hourly Students). To initiate a request, college faculty, staff, and students email CPH-Support@osu.edu or complete a [web form](#) based on the request type.

University policies allow a maximum of two months off-duty salary from internal sources and a maximum of 2.5 months from external sources. Faculty with access to both internal and external sources of funding may fund up to three months of off-duty salary. Examples of sources of internal funds that could potentially be used for off-duty funding if budgeted and approved include the following: MOUs with other university units, seed grants, pilot programs, and gift funds.

Per CPH policy: Faculty who have earned 2.5 months of off-duty salary from external sources, and who have sufficient funds in a discretionary account may elect to receive up to 0.5 months of off-duty salary by using funds from that account.

PIs consult with their GM if they have questions about the grant budget plan or sponsor budget

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compliance.

Workday and PI Portal. PIs are responsible for frequently checking their Workday inbox for notifications and reviewing and approving transactions in a timely manner. PIs work with the Central Support Team to initiate purchasing (goods and services including consultant and vendor setups), travel, hiring, and payroll transactions for staff and students. **Note:** if a PI does not act on an item in their Workday inbox, it will become “stuck,” and progress will be stalled until the PI completes the action.

PIs are responsible for reviewing payroll and non-payroll expenses in Workday and/or PI Portal, alerting their GM if anything looks incorrect, and working with their GM to problem solve and take appropriate action to request corrections based on guidance from the GM. The PI’s frequent review of grant financials allows corrections to be made in real time rather than being delayed. **It is recommended that PIs review project financials on at least a monthly basis. Regular review of financials and taking advantage of requesting standing post award meetings throughout the year will reduce turnaround time of any needed corrections.**

PIs are responsible for reviewing award restrictions, required reporting, effort certifications, and financial reports. If the PI has questions, they consult with their GM for guidance or set up a post-award meeting.

Effort Certification Reports. Investigators complete Effort Certification to confirm that payroll expenses (salary, stipend, effort) to the sponsor are reasonable in relation to the work performed, and the effort provided to the sponsor is at least as great as the effort promised to the sponsor.

Effort certification reports are generated when someone receives any portion of their payroll expense (salary, stipend, effort) from a sponsored project (i.e., external funding that is contractually administered through OSP).

Effort certification reports are generated and sent in Workday to the individual’s Workday inbox in January, June, and September for the prior semester’s effort; they also are generated anytime a payroll correction is made. Data in the effort certification report is obtained from payroll data in Workday.

Investigators review and certify if the effort certification reports *reasonably* represent how effort was expended on a monthly basis. Expended effort is reported as a percentage of time spent working on a grant during each month. This percentage should *reasonably* reflect the average number of hours actually worked by the investigator on the grant during the month assuming a standard 40-hour work week. For example, if an investigator worked 4 hours per week on a grant for the entire month, the effort associated with that grant would be 10% for that month (4 hours/40 hours per week).

In the circumstance where the investigator needs to begin working on a grant before the agreement can be fully executed, the investigator requests a preliminary GR# by completing the OGC-005 form (“Authorization for Expenditures/Commitments”). Effort allocated to preliminary GR#s does not need to be corrected and can be certified.

Investigators never certify incorrect effort. If an investigator determines that an administrative error has occurred or that their reported effort is not reflective of the average actual effort expended on the grant during time period, the investigator consults with their GM for guidance in resolving this. After consulting with their GM for guidance, if corrections to effort are needed, the investigator

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submits a request to the Central Support Team. Effort corrections must be requested within 90 days. PIs are responsible for reporting and verifying their effort on grants and for responding to any audit inquiries regarding it from sponsors or the university's audit team.

Effort corrections (called PAAs in Workday) are limited to uncertified effort only and must be processed within 90 days of the payroll expense. Effort change percentages are limited to whole numbers.

Overruns, Disallowed Costs and Residual Funds. Expenditure allocations listed for each cost center on the ePA-005 are used to allocate the financial responsibility for any **overruns or disallowed costs** on an awarded proposal. OSP transfers overruns and disallowed costs to CPH automatically. The CPH Business Manager reviews the cost centers and the percentages listed in the ePA-005 and identifies the CPH investigator on the award. The Business Manager then transfers the overruns and/or disallowed costs to the faculty's discretionary funds account automatically. If the faculty member determines that the overrun should be paid by another funding source, the faculty member works with the CPH Business Manager to discuss and resolve this issue.

Fixed-price contracts occasionally may have small residual funds after the completion of the agreed upon scope. Residuals less than 25% of the overall total budget will be returned automatically to the college unit based on the ePA-005 form. The CPH Business Manager reviews cost centers and PI associated with the residual transfer and automatically transfers the residuals to the faculty member's discretionary account. If the residual is greater than 25%, the PI works with their GM to determine whether a no cost extension is needed or whether the scope is completed to the Sponsor's satisfaction. If the residual of greater than 25% is valid, the GM will assist the PI in filling out a request for an exception to have the residuals returned to the college unit. **Note:** OSP scrutinizes residuals of greater than 25% as intentionally underspending is unacceptable.

Electronic Conflict of Interest and Outside Activities Forms. [University policy](#) requires researchers complete the [e-COI disclosure form](#) annually or when they have a new item to disclose and the [Outside Activities](#) Form before engaging in any outside activity. The ADR reviews the disclosed conflicts to identify those that might need further consideration and possibly the creation of a conflict management plan.

Grant Reporting. The PI is responsible for all technical reporting, compliance updates, publications, and any justifications for changes in the scope of work, changes in collaborators, and major budget changes. The GM and the SPO guide the PI on reporting requirements and the process for submitting reports. The PI notifies the GM in advance of any required reports.

Publications. The PI is responsible for tracking publications related to their sponsored research grants and making sure all publications are compliant with the sponsor's award publication terms. PIs can request guidance on publication compliance from the CPH [Health Science Librarian](#).

OSU has entered into agreements with some large academic publishers to cover the [open access fees for publishing](#).

Disclosures of Inventions. In the case of a possible invention to disclose, the PI refers to [the guidance](#) of the Office of Corporate Engagement.

Required Trainings. Researchers are responsible for completing required research trainings:

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- **Institutional Data Policy (renew annually).** Those with access to S4 data must complete [university-approved institutional data training](#) annually. All others must complete [institutional data awareness training](#) annually.
- **Human Subjects Protection Training.** All investigators and key personnel at OSU who participate in research must be trained in the protection of human subjects. The university uses the Collaborative Institutional Training Initiative (CITI) for this requirement. CITI training can take 4–8 hours to complete. Ohio State also requires all faculty, staff and students who are eligible to conduct research at the university to be trained in the Responsible Conduct of Research. RCR is also completed in the CITI system and is in addition to the human subjects protection training. This training usually takes less than 45 minutes to complete. The exception is that individuals who have completed the CITI RCR course within the last five years at a previous institution do not need to retake the course.

Recommended Trainings. The following research trainings are highly recommended for all investigators:

- **Being a Principal Investigator: Roles, Responsibilities, and Resources.** This [BuckeyeLearn](#) training provides an overview of PI responsibilities and how to work with OSP and the college's GMs.
- **Workday: The Grant Management Dashboard for Principal Investigators (Recorded Session).** This one-hour [BuckeyeLearn](#) training orients PIs on how to effectively use the Workday Grant Management Dashboard, providing examples of commonly encountered situations.
- **Federal Time and Effort Reporting.** OSP created a short [BuckeyeLearn](#) video to explain effort reporting at Ohio State.

Co-Management Role: *CPH Research Support Team*

Liaison between the PI and the SPO. The Research Support Team serves as a liaison between the PI and the SPO. **PIs do not contact the SPO directly;** instead, PIs work with their GM, who involves the SPO as needed. The Research Support Team works with the PI to help them complete their research project successfully, while remaining in compliance with the specific requirements of a given project. The Team helps to ensure the project is compliant with purchasing, payroll/ personnel appointments, faculty effort management, travel, subawards, cost share, reporting, export controls, human subjects, animals, and any conflicts of interest.

Workday. The GM initiates and submits the requests to set up new subawards and subaward amendments in Workday. These actions workflow to the PI for approval and then on to the SPO to review and initiate the contract to be sent to the other entity. The GM monitors progress – following up with the SPO as needed – until the contracts are fully executed.

Grant Reporting. The GM provides guidance to the PI on reporting requirements of the sponsor and assists with any financial and effort reporting that is not automatically submitted by OSP in relation to a grant contract.

Project Closeout. The GM provides guidance to the PI based on sponsor and OSP requirements for project closeout. The PI consults with their GM 3-6 months before the end of an award to discuss a spend down plan, review any questions or issues about project closeout and, if needed, plan for a project extension.

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4. Cost Share

Definition of Cost Share

Cost sharing means **charging part of the costs of a sponsored project to a source other than the sponsor**. If cost-sharing is offered in any part of the proposal, it is **a binding commitment that must be met and documented**.

OSU and CPH discourage voluntary cost share *unless* the FOA has language suggesting that the cost share may influence the proposal review. **Note:** cost share is a real expense and the source for the expense must be identified in advance. The PI's Division Chair, ADR, and Assistant Dean for Finance and Administration must review and approve any proposal with a cost share before its submission to the funder. If prior approval is not secured, the award is unlikely to be accepted.

Types of Cost Share: *Required and Voluntary*

Required. Required cost share occurs when a portion of the costs for the project are required per the sponsor's FOA to be committed and paid for from another funding source other than the sponsor or the sponsor states that certain costs are disallowed but unavoidable. An example of unavoidable disallowed costs could be portions of fringe benefits, tuition and minimum stipend rates required by Federal Labor Standards Act. The PI must secure the required cost share funding from other sources to meet the requirements of the FOA.

Voluntary. Voluntary cost share occurs when the sponsor does not require a portion of the project costs to be committed and paid for from another source in the FOA, but the PI voluntarily proposes a portion of the costs to be committed and paid for from another source. Sometimes, voluntary cost share is proposed because it is deemed as giving the proposal a competitive advantage. The PI is required to discuss voluntary cost share with the Division Chair, ADR, and Assistant Dean for Finance and Administration. The source of funds for the cost share commitment must be identified and approved in advance.

Sources of Cost Share

Cash. Any cost share commitments that use university funds are considered cash cost sharing. Cash cost sharing is considered an actual cash transaction that can be documented in the OSU accounting systems.

In-Kind. Any cost share commitments that are non-cash contributions, such as faculty time and effort paid by non-sponsor funds.

Third Party. Any cash or in-kind cost share commitments that are coming from outside of OSU. For example, an industry partner may offer a cash cost share commitment to be included in a proposal to meet the required cost share match requested in the FOA.

Allowable and Unallowable Types of Cost Share

Allowable. Allowable cost share costs are readily verifiable in OSU's records and are also allowable as a direct cost on the project. Some common examples are effort of the PI and other key personnel, including fringe benefits, graduate student tuition and fees, purchase of equipment, readily identified supplies and services, associated F&A costs, unrecovered F&A costs, and third-party contributions.

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Unallowable. Any cost that would be unallowable as a direct cost to the project would also be unallowable as a cost share cost. Examples of unallowable costs are expenses that occur outside of the project start and end dates, costs not associated with the scope of work, expenditures that are included in OSU's federally negotiated F&A rate, and use of OSU facilities. OSU facilities may be an allowable cost if there is an approved facility usage rate.

Requesting, Approving, and Documenting Cost Share

If the FOA refers to cost share, the Director of Research Support or GM provides guidance to the PI regarding whether the specific cost share is required or voluntary, the process of securing the required approvals, and drafting a budget that includes the cost share. Typically, investigators in CPH and other units, possibly including external collaborators, are expected to assist in meeting the cost share expectations in the FOA. The PI may ask the GM for assistance in drafting the email request for approval from CPH. The email request, which should specify the FOA and include the draft budget, is sent to the Division Chair, ADR, and Assistant Dean for Finance and Administration for approval.

If approved, the Assistant Dean for Finance and Administration emails documentation of the approval, which is to be included in the proposal and attached to the ePA005 together with the approved budget. The cost share must be documented on the ePA005 in the cost share section by checking the source(s) of the cost share and listing the amount(s).

Expensing Cost Share Commitments in OSU's Financial System

If any cost sharing is included in a proposal (Required or Voluntary; In-Kind, Cash, or Third Party), the promised cost share becomes a requirement of the award whether or not that requirement is specified in the award document. All cost sharing must be documented as having been provided by the end of the project period. It is best to expend cost share commitments in real time with the project in the same manner as expenses to the sponsor. The GM can provide guidance to the PI to ensure cost share expenditures are reflected in the project financials and that all cost share contractual obligations are met.

Other Cost Share Resources

- The Graduate School's [Matching Tuition and Fee Award Program](#).
- OSP [Institutional Cost Share Policy](#).

5. Indirect Costs

Indirect Costs (IDCs)

IDCs, a term that is used interchangeably with F&A or overhead, are real expenses incurred by the university to support research activities that cannot be quantified or allocated to a specific project or grant. IDCs provide and maintain the infrastructure that are essential to conduct research effectively at Ohio State. This includes central and college-based personnel and operating costs related to Human Resources, Payroll, Finance, Research Administration, and Legal; physical facility expenses such as electricity, heating, snow removal, custodial, and maintenance services; and shared equipment in labs, offices, and other spaces used for performing research. OSU has a federally approved IDC rate that is reflective of real expenses to support OSU's infrastructure.

Effective: September 14, 2022

Last revised: August 23, 2024

OSU's Indirect Cost Rate

OSU has [two basic rates](#) that are used for most sponsors: On-campus Organized Research and On-Campus Research Related/Other Sponsored Activities. OSU also has a rate for Industry Sponsors. The GM provides guidance on the appropriate rate to use in the budget based on the scope of work, sponsor type, and the FOA or any proposal guidelines outlined by the sponsor. The U.S. Department of Health and Human Services periodically reviews the university's rates to determine if they need to be modified. The indirect cost rate that should be applied to MOUs for internal-university non-OSP grant funds is 10% or the maximum rate permitted by the internal-university sponsor.

Exceptions

An exception to OSU's standard IDC rates is granted when the Prime Sponsor, whether Federal, State, Industry, Non-profit, or other, has a published FOA or guidelines that explicitly cap overhead rates regardless of the applicant's official IDC rate. In these instances, OSU will follow the sponsor's published proposal guidelines. OSU encourages PIs to prioritize the submission of proposals to sponsors who allow full recovery of OSU's negotiated IDC rates over mechanisms with lower rates.

If an investigator wants to voluntarily propose a lower IDC rate and request an exception to the OSU indirect cost rate, their GM coordinates a justification for the ADR to review. A brief statement of work, budget, proposal guidelines, and a justification describing how the project would benefit the mission and strategic plan of CPH is required. If the ADR agrees with the PI that a lower rate should be requested for approval from the college, the ADR confers with the Assistant Dean of Finance and Administration and presents the specific situation, including the statement of work and the proposed rate to be used. If the Assistant Dean for Finance and Administration approves, the PI is notified by email. The investigator provides the email approval to the GM to draft the adjusted budget and the approval is documented and attached to the ePA005.

OSU strongly discourages voluntarily lowering the indirect cost rate whenever the sponsor accepts OSU's negotiated rates. OSU monitors this activity campus-wide. Lower IDC rates have financial implications for the University and CPH.

6. Additional Resources

- [CPH Research Support Team contact information](#)
- [Steps for proposal development and submission, by role](#) (PI, OSP, and College)
- [Budget development](#)
- [Travel policy and considerations](#)
- [OSP Compliance main page](#)
- [Project closeout guidelines](#)
- [CPH Central Support](#)
- [Workday 1, 2, 3](#)