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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 Office of Research Guidelines

The CPH Office of Research provides strategic and administrative support for all faculty, staff, and doctoral students engaged in funded research. The Office'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 pre-award proposal submission, preparing for a funded award, post-award grant administration, cost share, indirect costs, and additional resources for further reading.

Pre-Award Proposal Submission

All grant proposals to external (outside of OSU) sponsors are to be submitted through the CPH Office of Research 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 Office of Research or the OSU Office of Sponsored Programs (OSP); however, the principal investigator (PI) can opt to ask their CPH Office of Research grant manager (GM) 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.

Notification of Intent to Submit a Proposal

The CPH Office of Research 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 a proposal and **at least 8 weeks before the published due date (Table 1)**. 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 Office of Research 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 Office of Research 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 the CPH Office of Research will consider requests for exceptions to the timeline 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 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 8 weeks of lead time will be prioritized over others. If a PI shows a repeated pattern of

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late notification and missing timeline deadlines, the Director of the Office of Research will inform the PI's supervisor and Associate Dean of Research (ADR) and request that they meet with the PI to resolve this.

Table 1. CPH timeline for proposal development, as lead or subcontract*

Action item	Party responsible	Required vs. recommended	Due relative to the published due date	Rationale or other comments
Notify the GM of a planned lead or subcontract proposal and provide the FOA information	PI	Required	As early as possible; due 8 weeks prior	Lead: Allows the GM to plan and the Director to adjust workloads to prioritize proposals among the team Subcontract: Ensures that the GM has enough time to seek additional details from the lead institution regarding requirements for the subcontract package
Share research goals for the grant with the ADR, chair, and mentors	PI	<i>Recommended</i>	As early as possible; due 8 weeks prior	Allows for feedback; provides guidance on possible collaborations or other relationships
Meet with the GM to review FOA and key proposal needs or elements and make a checklist of documents	PI and GM	Required	As early as possible; due 6 weeks prior	Ensures PI and GM are aware of <u>all pieces</u> that need to come together
Initial research office contact with subcontract institutions	GM	Required	As early as possible; due 4 weeks prior	Collaborators are given 2 weeks to prepare the subaward documents. The subcontract package of documents is due one week before the published deadline so the GM has time to review. Note: This deadline may need to be earlier for some subcontract institutions
Share draft of full proposal for review by internal (faculty or ADR) or external reviewers	PI	<i>Recommended</i>	As early as possible; due 4 weeks prior	Schedule timeline for formal review in advance with reviewers; allow time to incorporate feedback

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Budget draft	PI and GM	Required	As early as possible; due 4 weeks prior	Identify any gaps or possible issues
Biosketches solicited	GM	Required	As early as possible; due 4 weeks prior	Collaborators are given two weeks (after solicitation) to prepare their biosketch. These are due two weeks before the published deadline to allow the GM time to review for compliant format and the PI time to review and, if needed, edit the personal statements.
Letters of Support solicited	PI	<i>Proposal dependent</i>	As early as possible; due 4 weeks prior	Note that letters of support may not be allowable or required for all proposal submissions
Budget draft revisions & budget justification drafted	PI and GM	Required	3 weeks prior	
Budget & budget justification – final version	PI and GM	Required	2 weeks prior	The SPO must review the final budget and justification before the PA005 is routed
ePA-005 routed	GM	Required	10 business days prior	
All final technical documents (e.g., Project Narrative, Facilities, Equipment, Abstract, Human Subjects, Vertebrate Animals, Specific Aims, Research Strategy, Literature Cited) and any non-technical ancillary documents	PI	Required	10 business days prior @ 8 am	Allow GM time to review documents, identify any issues, and, if ready, begin to assemble package for submission. If issues arise, PIs have sufficient time to adjust documents as needed.
Upload of final documents to proposal submission platform (Cayuse, other)	GM	Required	7 business days prior	

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Final review of uploaded proposal	PI and GM	Required	7 business days prior	Allow time for correction of any compliance errors with formatting or FOA requirements. PIs have a final chance to ensure all information is communicated clearly and is error-free.
Submission to SPO for review and submission	GM	Required	5 business days prior	Allow time for correction of any compliance errors with formatting or FOA requirements

In accordance with standard NIH grant proposal deadlines

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 are to contact the Director of the CPH Office of Research for information and to coordinate the request. Additional information on [PI Status Eligibility](#) is available on the [OSU Office of Research site](#).

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

CPH Office of Research Support

PIs are assigned a GM in the CPH Office of Research. The GM supports the PI by providing timelines, checklists, and guidance on the FOA to prepare for proposal submissions, adhering to the required timeline (Table 1). 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 Office of Research 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. 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 grants team cannot assist with writing or editing proposals or sections of proposals.

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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

If CPH is the submitting unit, the GM creates and routes the Authorization to Seek Off-Campus Funds form (ePA-005) and communicates with the PI and other OSU grants offices involved to gather all the data necessary to complete the form. 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.

Award allocation determines the dollar value of the proposal allocated to each cost center listed in the ePA-005. This dollar value is used in proposal reports generated by OSP to evaluate the productiveness of research enterprise across departments, colleges, and individual investigators.

Expenditure allocation determines the allocation of IDC Recovery to the cost centers listed in the ePA-005 once an award is funded. The percentage listed for each cost center represents the proportion of that cost center's resources and facilities used in the project. In addition, the expenditure allocation is used to determine the split of financial responsibility for any overruns or disallowed costs on an awarded proposal.

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 confers with the Director of the CPH Office of Research.

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.

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.

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CPH Office of Research Director also 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 they consult with the Director of the CPH Office of Research.

Office of Sponsored Programs Review and Submission

OSP requests that the GM send the final proposal to the SPO to review **at least 5 business days before the published deadline (Table 1)**. The SPO often has multiple proposals for the same deadline and may serve units other than CPH. 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. **If the proposal is sent to the SPO to review less than 5 business days from the submission deadline**, the SPO will provide the PI with an email disclaimer that they were not provided full time to review and that only the budgetary information will be reviewed. In this case, the SPO will ask the PI to decide whether they want the proposal to be submitted without a full, proper review or whether they want to delay submission to the next standard due date. After submission of an NIH grant application into eRA Commons, the SPO and PI confirm that no errors or warnings appear that need to be addressed.

Policy Against Accepting Tobacco Money for Research

The Ohio State University College of Public Health 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 faculty appointment in the College of Public Health. The full policy can be found [here](#).

Preparation for 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.

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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 with animals.

Intent to Fund – Office of Sponsored Programs

OSP, and oftentimes 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 researcher consults with their GM.

Post-Award Grant Administration

The CPH Office of Research 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 CPH Office of Research does not automatically receive notification of new NOAs or subsequent years of funding awarded to the

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PI. Thus, it is important that PIs share the NOA information with the CPH Office of Research 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 partners with university central regarding accounting, purchasing, and other administrative services to assist PIs in managing the financial aspects of their projects, obtaining the necessary goods, services, and personnel to conduct the research effort, and meeting sponsor requirements for fiscal reports. OSP provides financial accounting reports and billing to sponsors for the activity funded, which are subject to federal audit.

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. SPOs 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.

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

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 throughout the year as desired to keep projects running smoothly.

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Expensing to Grant Funding

The CPH Central Administrative Support team serves at the initial point of contact for division-based faculty and staff for the following areas of expertise: Payroll (Faculty, Staff and Students), Temporary Hires, Purchase and Travel, Administrative Assistance and Events, and Admissions and Graduate Associates or Fellows.

To initiate a request, college faculty, staff, and students email CPH-Support@osu.edu using the relevant keyword(s) in the email subject line: **Payroll, Hire, Purchase, Travel, Event or Reserve, GRA or GTA.**

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 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, start-up funds, seed grants, pilot programs, and endowments.

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 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, alerting their GM if anything looks incorrect, and working with their GM to problem solve and take appropriate action to make corrections. 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.**

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.

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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 an investigator works on a grant before the assignment of a GR# by OSP, the investigator may certify their effort for the months worked on the grant before the GR# is assigned. After the GR# is assigned and effort is corrected to assign it to the appropriate GR#, the updated effort will need to be recertified.

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 submits a request to the Central Support Team. Effort corrections must be requested within 60 days and must be reviewed and approved by the faculty member's Division Chair before the correction can be processed in Workday. 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.

Overruns, Disallowed Costs and Residual Funds

Expenditure allocations listed for each cost center on the ePA-005 are used to split the financial responsibility for any overruns or disallowed costs on an awarded proposal. OSP transfers overruns and disallowed costs to CPH. The CPH Business Manager reviews the cost centers and the percentages listed in the award and identifies the CPH investigator on the award. The Business Manager then transfers the cost 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 should work with the CPH Business Manager to discuss and resolve this issue.

Eligible residual fund balances may be requested by the faculty member after the grant is fully closed. Faculty should work with their GM to discuss this process and submit a request. Residual fund balances will be transferred to the faculty member's discretionary fund.

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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.

Trainings

Researchers are responsible for completing required and recommended research trainings, which include the following:

REQUIRED: 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.

REQUIRED: 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.

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Recommended: 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.

Recommended: 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.

Co-Management Role: CPH Office of Research

Liaison between the PI and the SPO

The CPH Office of Research 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 Office of Research 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 CPH Office of Research 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 Office of Research uses a tracking system – following up with the SPO as needed – to monitor progress 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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Cost Share Guidelines

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.

Types of Cost Share

Required

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

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.

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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.

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 and Approving Cost Share

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If the FOA refers to cost share, the CPH Office of Research Director 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. Cost share approvals or commitments must be attached to the ePA005 along with the approved budget.

Division Chair

If a cost share is required, the PI's Division Chair considers 1) whether the cost share is required or voluntary; 2) whether it fits with OSU's guidance on avoiding voluntary cost share; and 3) the overall active research effort of the requesting faculty to determine whether the faculty has room to add the in-kind cost share effort requested without exceeding the 90-95% maximum effort allowed by CPH. The Division Chair can opt to consult with the CPH Office of Research Director for guidance on any cost share request. If the Division Chair approves the cost share request, the Division Chair emails their approval to the PI, copying their GM, so that the email approval can be included in the proposal submission.

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Assistant Dean for Finance and Administration and the Associate Dean of Research

Cash cost share requests should be directed to the Assistant Dean for Finance and Administration via email. The email should include the FOA and the draft budget, with the ADR copied. The Assistant Dean considers whether the cost share is required or voluntary and assesses the availability of cash funds from the PI, Division, and College. If the cash cost share request is approved, the Assistant Dean documents the approval via email.

Documentation of Cost Share Commitments

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). In addition to filling out the cost share section on the ePA005, PIs must attach the signed letters for ALL the cost share commitment or include the email correspondence that commits the cost share.

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 Sources of Cost Share at OSU

The PI consults with their GM for guidance on these requests.

Other Resources

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

Indirect Cost Rate Guidelines

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.

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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 CPH Office of Research informs the college in the event of any changes to the university's approved rates.

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.

Additional Resources:

- [CPH Office of Research 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](#)