College of Engineering  
Cost Share Policy

Requests should be submitted online via the CoE Cost Share and GFA Funding Request form  
(also located on the Engineering Intranet)

Cost Sharing Policy Statement – The College of Engineering will consider providing required cost sharing for internal and external sources of funds. 

Basis for Policy – The cost sharing policy outlines circumstances where the college will contribute a portion of costs to a sponsored project and the timeline for requesting college support. The policy addresses both internal and external sources of funding.

Definition – Cost share is the portion of costs of a sponsored project charged to a source other than the sponsor.

Timeline for submission– Draft proposal and budget two weeks prior to submission deadline.

Cost Share Evaluation

Eligibility

The requestor must be qualified to serve as a principal investigator, e.g., full-time faculty members or research scientists with an appointment in the College of Engineering. If the proposal includes PI's from other colleges, the COE cost share will only be provided in proportion to the expenditure credit percentage listed for COE PIs on the e-PA005 form.

- Cost share requests made after the proposal is submitted will NOT be considered.
- The College requires the PI's home department (or other participating departments/centers) to participate in the cost sharing arrangement at the same level requested as the College. The general guideline is that the College will match department cost share 1:1, not to exceed 10% of the sponsor budget.
- Department/Center participation must be in cash support, and does not include:
  - Release Time
  - In-kind cost share
  - Equipment
  - Graduate School Fee Authorizations

Example

- A proposal has a sponsor budget of $1M and requires a 1:1 match from OSU.
- The College commitment in cash will not exceed $100,000.*
- The College will match 1:1 up to $100,000 in Department/Center matching cash.
- If department X commits to $100k in cash, CoE will match $100k in cash. If department X provides $150k, CoE will still match up to $100k.

*The College will participate in the cost share proposal contingent on the department/center cost share match, and if financial resources are available within the requested budget period.

The College of Engineering portion of required matching for internal and external sponsors will be honored when the following criteria are met:

- The cost share is required by the sponsor and is outlined in the proposal guidelines.
- The department or center participates in the proposal with cash cost sharing.
- The amount of cost sharing requested of College of Engineering corresponds directly with the amount of budget and expenditure credit assigned to College of Engineering units.
- The initiating department(s) and/or center(s) are able to document a 1:1 cash cost share.
Office of Research Cost Share Support (this is a separate process from what is stated above)

From: http://osp.osu.edu/development/budgets/cost-sharing/

Cost sharing means charging part of the costs of a sponsored project to a source other than the sponsor. A common university contribution is the cost of time that faculty members commit to the project but for which they do not charge the sponsor.

Sometimes a program requires cost sharing; e.g., large equipment awards. This is known as required cost sharing. Occasionally it is clear that cost sharing is desirable even if not required. Such contributions are known as voluntary cost sharing, and usually take the form of time for people, e.g., faculty and staff release time. Voluntary cost sharing should be minimized whenever possible.

If cost sharing is included in a proposal to a federal sponsor and the proposal is funded, 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. Some costs, such as supplies, do not lend themselves readily to documentation and audit, so using these items as cost share should be avoided if at all possible.

If a project does not recover F&A costs at the appropriate negotiated rate, the unrecovered F&A costs can be shown as cost share. Unrecovered F&A costs are computed by taking the difference between the F&A costs that the project should have recovered (calculated at the appropriate negotiated rate), and the actual amount of F&A dollars recovered.

Office of Research Cost Share Guidelines

Budget constraints have required the Office of Research to make some changes to its practices for providing cost-share funds for grant proposals. As of October 15, 2010, automatic cost sharing is no longer available. Rather, requests are now considered case-by-case in light of available budget and strategic priorities, with particular consideration given to proposals with the following characteristics:

- Institutional cost share is required by the program announcement
- The total cost share from Ohio State sources does not exceed the percentage required by the program (i.e., we will not “overmatch”)
- The percentage of cost share requested from the Office of Research does not exceed 10% of the total cost of the equipment or other budget items for which cost share is requested
- The cost share requested from the Office of Research is not less than $10,000

To allow us to make informed decisions, requests for cost-share funds must be submitted to Michael DeWees (dewees.4@osu.edu) one month in advance of the proposal deadline and should include:

- A link to the program announcement
- The project title, name of the principal investigator, and a brief explanation of the project
- A draft budget showing the college and department cost-share commitments
- A request for a formal letter of support from the Office of Research, if required, for inclusion in the proposal

Revised: 4/12/2018
**Large Equipment (purchases of > $250,000) Cost Share (include as of date)**

**ODHE Support:**

The Ohio Department of Higher Education (ODHE) Action Fund is a program for leveraging university funding with State matching funds on proposals submitted to Federal sponsors that include the need for high dollar value equipment and systems purchases. The University defines large equipment as equipment (or smaller components combined to comprise a complete system) with an acquisition value over $250,000. Due to modest appropriations to the ODHE Action Fund, the continued availability of these funds is in question.

The funding ratio is as follows:

<table>
<thead>
<tr>
<th>Project support if ODHE funds are available:</th>
<th>Project support without ODHE funds:</th>
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</thead>
<tbody>
<tr>
<td><strong>Sponsor</strong></td>
<td><strong>70%</strong></td>
</tr>
<tr>
<td><strong>ODHE</strong></td>
<td><strong>15%</strong></td>
</tr>
<tr>
<td><strong>OSU Split (equal share)</strong></td>
<td><strong>30%</strong></td>
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<tr>
<td><em>Department (5%)</em></td>
<td><em>Department (10%)</em></td>
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<tr>
<td><em>College (5%)</em></td>
<td><em>College (10%)</em></td>
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<tr>
<td><em>Office of Research (5%)</em></td>
<td><em>Office of Research (10%)</em></td>
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</tbody>
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All Action Fund requests are submitted to ODHE via the Office of Research. Requests for these funds must be presented to the Office of Research least 15 working days prior to the sponsoring agency's published deadline for receipt of proposals to ensure a proper amount of time for review and processing of the request by ODHE. Last minute requests, especially if they involve significant amounts of cost sharing and/or multiple departments or colleges run the risk of not being funded.

If the equipment purchase qualifies for ODHE Action funds but the PI does not make a request, the Office of Research will not provide support for cost sharing from other sources. The OSU split is shared equally between the Office of Research, the college of engineering and the department of the Principle Investigator (PI). Often for interdisciplinary research, co-PIs’ departments participate based on the level of participation of the co-investigator.

**Equipment Cost Share (purchases of < $250,000)**

<table>
<thead>
<tr>
<th>Funding for equipment costing less than $250,000.00 usually takes the following form:</th>
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<tbody>
<tr>
<td><strong>Sponsor</strong></td>
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<tr>
<td><strong>OSU Split:</strong></td>
</tr>
<tr>
<td><em>Department (10%)</em></td>
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