

## Cost Share Policy

10/05/2023

### Definitions –

Cost share is the portion of costs of a sponsored project charged to a source other than the sponsor. These can also be referred to as matching funds.

REQUIRED cost share is all cost share explicitly stated in written sponsor guidelines and necessary to obtain funding.

VOLUNTARY cost share is any cost share not explicitly required by the sponsor.

**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.

**Cost Sharing Policy Statement –** The College of Arts and Sciences will consider providing required cost sharing for internal and external sources of funds. Criteria for consideration are listed for each situation below.

### External Sponsor (e.g., NSF, NIH, State of Ohio)

The College of Arts and Sciences will assist faculty with REQUIRED matching funds on proposals to external sponsors when the following criteria are met:

- Cost share is required by the sponsor and is outlined in the sponsor's proposal guidelines.
- Cost share is requested in a timely manner as outlined in the procedure below.
- The proposal is approved by the department chair and is considered a strategic priority for the department.
- Amount of cost share requested from Arts and Sciences corresponds directly with the amount of budget and expenditure credit assigned to Arts and Sciences units in the PA-005.
- The Ohio State University (OSU) is the lead institution on the proposal.\*

When these criteria are met the College will cover 50% of REQUIRED cost share on proposals. The remainder is expected to be covered by department, center and/or faculty funds and documented appropriately. If such funds are not available, please contact the College immediately using the reference listed below so that a further review can be conducted, and appropriate plan developed if applicable.

For certain large proposals, matching funds from other sources such as ERIK, other colleges or the State of Ohio may be required. In these cases, the College will split the remainder of funding not covered by the other entities 1:1 with the ASC department(s) involved.

VOLUNTARY cost share for proposals to external sponsors will only be supported by the College in exceptional circumstances. Any voluntary cost share will generally be capped at 10% of the proposed indirect costs and reviewed on a case-by-case basis. Please contact Amy Raubenolt ([raubenolt.17@osu.edu](mailto:raubenolt.17@osu.edu)), Assistant Director in Research Services, for guidance if

there is any ambiguity on whether cost share is required or voluntary, or with any other questions related to proposal matching funds.

\*If OSU is not the lead institution on the proposal, cost share is not guaranteed even if required by the sponsor. In these cases, the investigator must provide an analysis of expected return on investment with the cost share request, including but not limited to whether future grants will be generated at OSU because of the requested investment. Assuming a favorable review of the return-on-investment analysis, cost share may be provided as described above.

### **Internal Sponsor (e.g., [BETHA](#), [President's Postdoctoral Scholars Program](#), [Pelotonia](#))**

The College of Arts and Sciences will assist faculty with REQUIRED matching funds on proposals to internal sponsors when the following criteria are met:

- Cost share is required by the internal sponsor and is outlined in the proposal guidelines.
- Cost share is requested in a timely manner as outlined in the procedure below.
- The proposal is approved by the department chair and is considered a strategic priority for the department.
- Amount of cost share requested from Arts and Sciences corresponds directly with the amount of budget assigned to Arts and Sciences units.

When these criteria are met the College will cover 50% of REQUIRED cost share on proposals. The remainder is expected to be covered by department, center and/or faculty funds and documented appropriately. If such funds are not available, please contact Amy Raubenolt, Assistant Director in Research Services ([Raubenolt.17@osu.edu](mailto:Raubenolt.17@osu.edu)) immediately so that a further review can be conducted and appropriate plan developed, if applicable.

VOLUNTARY cost share for proposals to internal sponsors will not be supported by the College.

**Procedure for Requesting Cost Sharing** – Cost share requests should be made via the online DocuSign [Cost Share Request Form](#) at least **30 days** prior to the proposal submission deadline. Complex proposals that also require matching funds from additional partners including ERIK, other colleges, the Ohio Board of Regents, the Graduate School or any other third party must be made at least **60 days** prior to the proposal submission deadline or as soon as possible. The request should include a project budget outlining sponsor and proposed cost sharing costs, a copy of the program guidelines or RFP, and any documentation of department, center, or other cost sharing commitments. For any questions about the [Cost Share Request Form](#) or policy, contact Amy Raubenolt ([raubenolt.17@osu.edu](mailto:raubenolt.17@osu.edu)).

