

## Cost Sharing – General Observations and Trends

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- How cost sharing is ‘shared’ across the institution depends heavily on how Indirect Costs are distributed internally
  - Office of Research, College, Departments
- Cost sharing has in general tightened up over the last decade
  - ‘Formulaic’ cost share is a thing of the past
  - Many universities don’t provide non-mandatory cost share except in rare cases
  - A much stronger focus on the needs of the grant, rather than ‘more is better’
  - Cash cost share as a last resort
- A few trusted colleagues in ADR roles can be very helpful in fact-checking
  - “U. of XXX does this and my proposals won’t be competitive if we don’t.”
  - “U. of YYY is putting in x% of cost share and all partners must do so as well.”

## Cost Sharing at Ohio State

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- OSU is an RCM institution: all IDCs go to the College
  - Less a 'tax' by university to support OSP functions
  - College shares IDC with departments; departments don't pay for space or faculty/staff raises.
    - Big Ten Plus: ~10-15% to departments is a good average.
- Equipment Cost share is handled differently than other cost share: e.g. NSF MRIs
  - Normal: Sponsor 70%; OR/College/Dept 10%/10%/10%
  - State of Ohio fund provides 15% for large equipment, until funds run out.
    - Sponsor 70%; State 15%; OR/college/dept 5%/5%/5%
- Other Cost Share:
  - Most c/s is in-kind e.g. % time of faculty and key staff
  - Up to 10% cash matched 1:1 College/Dept
- We require 2-4 weeks to develop cost share plans
  - It is rarely formulaic, and often requires 1-1 negotiation. Some offices require 2 weeks lead time