**IV. Types of Cost Share**

**In-kind Contribution**

Contributions with a value that can be readily determined, verified, and justified, but is not actual cash transacted between the non-Federal third party and the non-Federal entity applying for the award. Common examples include property or services. In-kind contributions usually come from a third party.

**Cash**

Actual cash transactions that can be documented in the accounting system. These can come from an allowable non-sponsored source including appropriated, discretionary, foundation, or gift funds. Additional examples of cash cost sharing are as follows:

**Effort**

Effort commitment represents a contractual obligation to the project. Any time a PI commits effort to a project without actually requesting salary associated with that effort, they are making a cost share commitment whether they realize it or not. This can occur at the proposal stage often to meet a voluntary commitment to show institution support or to meet a mandatory commitment.

**Unrecovered Indirect Costs (F&A)**

Indirect costs are real costs associated with conducting sponsored activity. OSU does not recover these funds when direct costs are cost shared. Since unrecovered indirect costs are significant, quantifiable losses, they should always be cost shared when allowed by the sponsor.

CFR §200.434 defines it as such: “Unrecovered indirect cost means the difference between the amount charged to the Federal award and the amount which could have been to the Federal award under the non-Federal entity’s approved negotiated indirect cost rate.”

A PI can also use the difference between a sponsor’s F&A rate and OSU’s F&A rate as cost share, if allowed. Note that unrecovered F&A is not always allowable as cost share. Please check with sponsor solicitation. If you remain uncertain, please contact COE Proposal Support.

**Graduate Student Fellowships**

Any salary, stipend, and associated fringe benefits for graduate students can be cost shared. Tuition provided to support graduate students is eligible as well. If the appointment is made with non-sponsored funds, all costs associated with the appointment can be cost shared.