INTRODUCTION AND PURPOSE

OSU’s Office of Sponsored Programs (OSP) requires that all principal investigators (PIs) complete an Authorization to Seek Off-Campus Funding form known as the ePA-005 (Figure 1). This is a fairly straightforward process for PIs who have a single source of funds to support their position and who conduct projects at a single location. PIs proposing projects that will be implemented as part the College of Food, Agricultural, and Environmental Sciences (CFAES) often must consider multiple project locations and split appointments. CFAES supports programs on two campuses (Columbus and Wooster), nine distributed Agricultural Research Stations, and the Research and Extension Center located at Piketon, Ohio. Ohio State University Extension (OSUE), as part of CFAES, maintains facilities, programming, faculty, and staff in all of Ohio’s 88 counties.

Many CFAES faculty and staff appointments/salaries are supported by different combinations of three funding lines: Ohio Agricultural Research and Development Center (OARDC), General Fund (GF), and OSU Extension (OSUE). Accurately representing effort and costs for CFAES extramurally funded grants and contracts can be challenging.

This document will help PIs to accurately assess and represent the effort and costs associated with extramurally funded research, teaching, and Extension projects using the ePA-005; it specifically addresses the Award and Expenditure Allocations section of the ePA-005 (Section 4B). For general ePA-005 information see: https://rf.osu.edu/secure/ePA-005/instructions.html

AWARD AND EXPENDITURE ALLOCATIONS

Subsection 4B of the ePA-005 lists the departments, centers, or units participating in a given project along with the distributions of the percent Award Allocation and the percent Expenditure Allocation

Award Allocation

The Award Allocation shows how the award dollars will be shared among the collaborating units and recognizes the relative intellectual contribution made by each PI to the project according to their organizational unit (Org)

The Award Allocation should be distributed among the PIs and their respective Orgs according to the nature of the work (i.e., research, teaching, extension) and the relative distribution of direct costs for each of the PIs (i.e., a direct calculation of percentages from the budget).
Expenditure Allocation

The Expenditure Allocation determines how expenditures and associated Facilities and Administration (F&A) costs will be distributed among the participating Orgs (i.e., indirect costs incurred by each Org as a result of the project). Project overruns are also recovered according to the distribution of the Expenditure Allocation.

Unless other arrangements are made, the Expenditure Allocations should be distributed among the PIs according to each PI’s contribution to the project and the location of the work. It should appear with the Org that is responsible for each PI office and lab space as well as support services. PIs located in Wooster should use their OARDC Org (56XXX), PIs located in county Extension offices should use their local county OSUE Org (57XXX), PIs working on the Columbus campus should use their GF Org (11XXX).

Special Considerations:

Split Appointments - When PIs have split appointments (some combination of OARDC, GF, and/or OSUE) all Orgs associated with those investigators should be listed even if the percentage is zero. All listed Orgs receive notification of proposal submission and can track PI activity.

PI’s TIU - Each PI’s Tenure Initiating Unit Org needs to be listed on the PA005 along with the Orgs representing other sources of funding and assignment.

EXAMPLES

The following two examples show how PIs with different types of appointments and different assignments might appear on a PA005 and how their release time (or cost share) might be set up.

EXAMPLE A: PI-1 (the lead PI) has a split appointment and a single focus on the project. PI-2 (co-PI) has a single appointment and a single focus on the project. Even though PI-2 does not have a formal research appointment, the applied nature of the research will allow the use of his Extension appointment for the project. PI-1 is located at Wooster; PI-2 is located in a county Extension office.

EXAMPLE B: This is the same project. Another PI had been added and the project has been expanded to include the development of outreach materials. PI-3 has a 3-way split appointment and will conduct both research and outreach. Notice the distribution of his share of the Proposal/Award Allocation is divided between OARDC and OSUE.
**PI Appointment Information**

<table>
<thead>
<tr>
<th>Name</th>
<th>Department/Unit</th>
<th>Location</th>
<th>Appointment %s</th>
<th>Project Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>PI-1</td>
<td>Horticulture &amp; Crop Science</td>
<td>Wooster</td>
<td>70</td>
<td>30</td>
</tr>
<tr>
<td>PI-2</td>
<td>OSU Extension</td>
<td>Delaware Co.</td>
<td>100</td>
<td></td>
</tr>
</tbody>
</table>

**PI Project Involvement**

PI-1: Research  
PI-2: Extension

**Project Notes**

PI-1 is located in Wooster so his F&A allocation is on his OARDC org 56270 line. He will conduct research so his Proposal/Award Allocation is also on his OARDC org 56270 line. PI-1’s Tenure Initiating Unit (TIU) is Hort & Crop Science so his GF org 11270 is included with 0 percentage in both columns.

PI-2 is located in a county office. He will work with identified local farmers to set up field trials, coordinate the collection of data, and set up farmers’ tour of trials. His share of both the F&A allocation and Proposal/Award Allocation are on his County org 57083 line. PI-2’s TIU is Extension and is represented by his county Org 57083.

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**1. Title** (254 Characters)

EXAMPLE A – RESEARCH PROJECT

**4B. Departments/Centers**

<table>
<thead>
<tr>
<th>Department/Center</th>
<th>Org #</th>
<th>% Proposal/Award Alloc</th>
<th>% Expenditure Alloc</th>
<th>Mark to Delete</th>
</tr>
</thead>
<tbody>
<tr>
<td>OARDC HORT &amp; CROP SCIENCE</td>
<td>56270</td>
<td>90</td>
<td>90</td>
<td></td>
</tr>
<tr>
<td>HORT &amp; CROP SCIENCE</td>
<td>11270</td>
<td>0</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>OSUE- HORT &amp; CROP SCIENCE</td>
<td>55270</td>
<td>0</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>DELAWARE COUNTY</td>
<td>57083</td>
<td>10</td>
<td>10</td>
<td></td>
</tr>
</tbody>
</table>

Add New Investigator | Delete Investigators
PI Appointment Information.

<table>
<thead>
<tr>
<th>Name</th>
<th>Department/Unit</th>
<th>Location</th>
<th>Appointment %s</th>
<th>% of Total Project Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>PI-1</td>
<td>Horticulture &amp; Crop Science</td>
<td>Wooster</td>
<td>70</td>
<td>30</td>
</tr>
<tr>
<td>PI-2</td>
<td>OSU Extension</td>
<td>Delaware Co.</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td>PI-3</td>
<td>Plant Pathology</td>
<td>Columbus</td>
<td>30</td>
<td>30</td>
</tr>
</tbody>
</table>

PI Project Involvement

PI-1: Research
PI-2: Extension
PI-3: Research and Extension

Project Notes

PI-3 is located in Columbus; his Expenditure (F&A) allocation is on the line for his GF org 11780. PI-3’s work will be a combination of Research and Extension; his Proposal/Award Allocation is divided between his OARDC org 56780 and OSUE org 55780.