Column Descriptions

Net Sponsored IDC Recovery

IDC Recoveries earned by colleges as reflected in OSURF

POM

POM related specifically to Departmental and Sponsored Research space as recorded in FOD space database.

Research Assessment

This assessment is allocated proportionally to the modified total direct costs recorded by each college and center.

Operations and Maintenance (Total university expense allocated proportionately by space and/or functionality)

Insurance - Includes all allowable costs for University provided property, casualty, and liability insurance. These costs are allocated functionally (Room Function) based on the assigned square feet (ASF) of all insured buildings.

Plant Administration - Includes all allowable costs for Facilities Administration, Facilities Business Mgt. and Design and Construction. These costs are allocated functionally (Room Function) based on the assigned square feet (ASF) of all University owned buildings.

Design Construction /University Architect - Includes operating costs of the University Architect's Office. These costs are allocated functionally based on ASF and Room Function to all University owned buildings.

Environmental Health and Safety - Includes all allowable costs for the Office of Environmental Health and Safety. These costs are allocated functionally to all OSU owned buildings based on ASF.

Other - Includes all allowable costs for Facilities Operations, Roads and Grounds, Public Safety and Waste Removal etc. These costs are allocated functionally based on ASF of all Columbus Campus buildings.

University Rent - Includes all University provided space rental costs. These costs are allocated functionally based on specific identification.

Department Paid O&M - Includes department paid O&M costs (specific accounts such as utilities, repair and maintenance etc.). These costs are allocated
functionally within each department based on MTDC of each departmental function.

**Capital Equipment Cost Shared**

Research related share of capital equipment purchased during FY 06 and represents capital equipment expenditures cost shared by college as captured in the General Ledger.

**Library**

Includes all allowable costs for University Libraries. These costs are allocated first based on FTE (Students and Faculty). The amount allocated to faculty is allocated functionally based on salaries.

**UNIV Administration and General (Total university expense allocated proportionately by MTDC)**

Central Administration and Services - Includes all allowable costs for departments like, but not limited to, Office of the President, VP for Business and Finance, Controller's Office, Resource Planning, Legal Affairs, Treasurer, and Human Resources. These costs are allocated functionally to all University functions based on MTDC.

Academic and Research Administration - Includes all allowable costs for the Office of Academic Affairs and the Office of Research. These costs are allocated functionally to all academic and research departments based on MTDC.

Student Information System - Includes all costs related to the Student Information System Program (15036). These costs are allocated functionally to all functions of the University based on MTDC.

Health Sciences Administration - Includes all allowable costs for the VP for Health Sciences. These costs are allocated functionally to all reporting departments based on MTDC.

**College & Department Administration**

College Administration - Includes all allowable costs of each college office. These costs are allocated to each reporting department within the college based on MTDC for each department.
Departmental Administration - Includes all allowable administrative costs on a department by department basis. These costs are allocated functionally within each department based on MTDC by function.

Sponsored Programs Administration

Includes all allowable costs for the Research Foundation and the Office of Responsible Research Practices. These costs are allocated functionally based on sponsored project MTDC.