

## **COST SHARING ON FEDERAL SPONSORED AGREEMENTS**

# Policy and Procedure

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## Types of Cost Sharing

### Mandatory, Committed, and Voluntary Direct Cost Sharing

Cost sharing is classified as either mandatory, committed or voluntary.

- Mandatory Cost Sharing is a firm requirement for cost sharing identified by the sponsor in the program guidelines or other written communication from the sponsor.
- Committed Cost Sharing is an implied willingness for the University or Research Foundation to bear certain project costs contained in the proposal submitted to the sponsor. The commitment is not a requirement imposed by the sponsor.

Both mandatory and committed cost sharing must appear in the proposal and award budget. When an award is made, the University or Research Foundation is required to document that the amounts specified as cost sharing in the budget have actually been provided. Expenditures for mandatory cost sharing must also be included in all the financial reports submitted to the sponsor. Expenditures for committed cost sharing must also be included in all the financial reports submitted to the sponsor. Expenditures for committed cost sharing must also be included in all the financial reports submitted to the sponsor. Expenditures for committed cost sharing must also be included in all the financial reports submitted to the sponsor.

