III. What’s the difference between mandatory and voluntary cost share?

**Mandatory Cost Sharing:**

Cost sharing required by a program, and described as a dollar amount, ratio, or percentage in the solicitation/application guidelines. This type of cost sharing is a condition of the award which must be documented and reported to the sponsor.

**Voluntary Cost Share:**

Voluntary Cost Share is not permitted except in extenuating circumstances because of changing federal guidelines, negative impact of OSU’s F&A rate, and the unnecessary costs it creates. The new federal Uniform Guidance requires funding opportunities to state whether cost sharing is mandatory. If cost sharing is not mandatory, the inclusion of voluntary cost share will not be used as a factor in review.

Voluntary Cost Share is cost sharing not explicitly stated in proposal guidelines, but described as a quantifiable amount of resources contributed to the project by applicant.

**Voluntary Committed**

Any voluntary cost sharing offered at the proposal stage is considered “committed” by Federal sponsors. Any quantified cost sharing submitted to a federal sponsor is fiscally and programmatically auditable. Therefore, it must be documented.

**Voluntary Uncommitted**

Any effort or resources contributed to project beyond what is committed and budgeted for in a sponsored agreement. Voluntary uncommitted cost sharing does not need to be included in the budget or proposal narrative.