



What is Cost Sharing?

Cost Sharing is any portion of sponsored project costs not borne by the sponsor. Cost Sharing occurs whenever any portion of project costs is provided at USC’s expense rather than at the expense of the sponsor.

What are the types of Cost Sharing?

Mandatory Cost Sharing	Voluntary Committed Cost Sharing	Voluntary Uncommitted Cost Sharing (VUCS)
<ul style="list-style-type: none"> • Mandatory Cost Sharing is required by the sponsor as a condition of the award and is quantified in the proposal. <ul style="list-style-type: none"> • Must have prior approval by the dean. 	<ul style="list-style-type: none"> • Voluntary Committed Cost Sharing is not required by the sponsor but is quantified in the proposal. <ul style="list-style-type: none"> • For example, if an investigator proposes to devote 35% effort to a project but only requests 25% salary support, the additional 10% effort that will be supported by USC is Voluntary Committed Cost Sharing. • Must have prior approval by the dean. 	<ul style="list-style-type: none"> • Voluntary Uncommitted Cost Sharing (VUCS) is not initially proposed or committed to in the proposal. <ul style="list-style-type: none"> • For example, if an investigator proposes and charges 25% effort, but the investigator devotes 35% effort, the additional 10% effort that was not originally promised is VUCS. • VUCS must be supported by unrestricted or appropriate gift sources and may not be attributed to another sponsored project. • Must have prior approval by the dean.

What are the Investigators required actions?

- All proposed **Mandatory or Voluntary Committed Cost Sharing** must be identified and approved in writing by the Dean of the relevant school(s) or unit(s) or their authorized designee, prior to submission to the Department of Contracts and Grants.
- You may not offer a cost-share commitment on your own, even if you think it is desirable to free up funds for other project costs.
- Identify a companion cost-sharing Grant driver worktag and charge cost-share expenses to this Grant driver worktag. All proposed Mandatory or Voluntary Committed Cost Sharing must be charged to a companion cost-sharing Grant driver worktag and any cost-shared effort of these types must be certified. This is to demonstrate to sponsors that cost-sharing commitments have been fulfilled.

