



### CHARACTERISTICS OF DIFFERENT TYPES OF COST SHARING

	Mandatory and Voluntary Committed Cost Sharing			Voluntary Uncommitted Cost Sharing		
	U-M Cost Sharing		Non-UM (Third Party) Cost Sharing - <i>Quantified</i>	Non-UM (Third Party) Cost Sharing - <i>Not Quantified</i>	U-M Other Commitment	Internal U-M Agreements
Required by Sponsor?	Yes (Mandatory Cost Sharing)	No (Voluntary Committed Cost Sharing)	Yes, if meeting mandatory cost sharing requirement. No, if provided voluntarily.	No	No	No
Qualitatively Described in Proposal?	Yes	Yes	Yes	Yes	Yes	No
Quantified in Proposal?	Yes	Yes	Yes	No	No	No
Tracked In M-Pathways?	Yes	Yes	No	No	No	No
Obligation of Award?	Yes	Yes	Yes	Yes	Yes	Yes
Included in Financial Report to Sponsor?	Yes	Check with <a href="#">Sponsored Programs</a>	Check with <a href="#">Sponsored Programs</a>	No	No	No
Subject to Audit?	Yes	Yes	Yes	No	No	No