

**Office of Budget and Finance  
Best Practices**

**Cost Sharing (444400)**

The Division of Finance and Administration monitors charges posted to 444400 – Cost Sharing. G/L 444400 is defined as “All costs incurred to meet the direct cost sharing requirement of grants or contracts”. This g/l will be used by Sponsored Projects Accounting for their cost sharing entries and will no longer be used by colleges and departments. If you have any questions, please contact Suzan Thompson [thompson@utk.edu](mailto:thompson@utk.edu) or Melissa Johnson [johnsonm@utk.edu](mailto:johnsonm@utk.edu) in the Office of Budget and Finance.