Cost Share, also referred to as matching or in-kind contribution, is the financial portion of a sponsored project that is not covered by sponsor funds. Based on individual project agreements, committed cost share may be required to be reported to the sponsor. The Journal Entry (JE) type in Campus Journal Entry, **OSR COST SHARE**, will allow departments to easily record and track mandatory cost share that must be reported to the sponsor.

The Cost Share JE will be used to record **only** the following types of cost share in ConnectCarolina:
- third party/in-kind cost share
- grant to grant cost share
- unrecovered overhead

The process for recording other types of cost share, such as salary cap overages, remains the same. As a reminder, OSR will use the Cost Share that is listed in ConnectCarolina’s General Ledger when preparing the report for the sponsor.

**Creating a OSR Cost Share Journal Entry (JE)**

1. Login to [ConnectCarolina](#)
2. Click on the **Finance WorkCenter** tile
3. Click the dropdown for **General Ledger**
4. Select **Campus Journal Entry**
5. Select **Office of Sponsored Research** for Transaction Type

6. Click **Search Transaction type**

7. Click **OSR-COST SHARE**

8. This will open the Journal

9. The Journal layout is the same as other Journals
10. You will only be allowed to enter account code 559152 for the positive amount and 559153 for the negative amount.

11. You will need to use Source 49999.

12. Once you have entered the CFS, you will Auto Balance the Journal and Submit for Approval.

12. OSR’s Pre-Audit will review the Journal and either approve or deny it.

References (As Needed)

- Campus Journals
- OSR Operating Standard 500.07
- Award Lifecycle: Proposal Creation
- Award Lifecycle: Award Management