

## CAFE Cost Center Classification By Mission Instruction/Research/Extension

81040	AGR ECONOMICS
All Functional Areas	
Instruction	
▷ 1012003550	AG ST INSTR AGR ECON
▷ 1012149680	AEC STUDENT PROJECTS
Research	
▷ 1012072010	CS AEC
▷ 1012126280	CAS DIRECT - AEC
▷ 1012126540	CAS INDIRECT - AEC
→ 1012151380	AEC N-S RESEARCH
▷ 1012501470	AEC-H-KY004042
▷ 1012502470	AEC-H-KY004043
▷ 1012505060	AG EC STATE FUNDS
▷ 1012506470	AEC-H-KY004050
▷ 1012512970	AEC-R-KY004045
▷ 1012513770	AEC-H-KY004046
▷ 1012514370	AEC-R-KY004047
▷ 1012514470	AEC-R-KY0040409
▷ 1012520170	AEC-H-KY004051
▷ 1012521170	AEC-H-KY004052
▷ 1012522070	AEC-H-KY004053
Public Service	
→ 1012151390	AEC N-S EXTENSION
▷ 1012583560	AG EC STATE EXT

**General Departmental Instruction: 101200XXXX**

No changes to current structure or use of cost centers. The instruction category includes expenses for all activities that are part of a department's academic programs.

**Sponsored Research/Extension: 10125XXXXX**

Includes expenses for research and extension activities that are part of a formal organization created to manage a number of research and public service efforts, including agricultural experiment stations and cooperative extension services. Similar to cost share on a competitive grant, most of the federal capacity funds received from NIFA require a 1:1 "match" of institutional funds. Each time a new FCG is created, a state matching cost center is also created. To be considered match, the expense must meet the same allowability standards under Uniform Guidance as if they were being direct charged to the federal capacity grant.

Parent accounts as well as individual project accounts by PI are included in this category.

**Non-Sponsored Research/Extension: 101215XXXX (New)**

New cost centers used for indirect departmental expenses not allowed on sponsored funds per Uniform Guidance, often referred to as "CAS Items", such as administrative/clerical salaries, meals and refreshments, office supplies, student activity costs, tuition (FCG), etc.