

M-G 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.