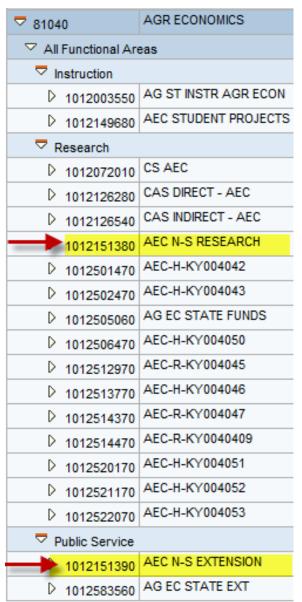


## M-G CAFE Cost Center Classification By Mission Instruction/Research/Extension



## 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.