

Cost Categories Definitions

- 01 **Instruction and Departmental Research** – Instruction includes all teaching and training activities whether offered on a credit or non-credit basis and whether offered through regular academic departments or separate divisions. Departmental Research is research, development and scholarly activities that are **not** separately budgeted and accounted for by departmental units.
- 02 **Sponsored Instruction and Training** – Specific instructional or training activities established by grant, contract or cooperative agreement that are separately budgeted and accounted for and sponsored by Federal and non-Federal agencies and organizations. Typical work covered by this category are summer institutes, special training programs for selected participants, professional or technical services to cooperating countries, development and introduction of new or expanded courses and similar instructional oriented undertakings.
- 03 **Sponsored Instruction and Training – Cost Sharing** – The support used to fulfill cost share or matching fund requirements for sponsored *Instruction and Training (as described above)*.
- 04 **Organized Research** – All research and development activities that are separately budgeted and accounted for and sponsored by Federal and non-Federal agencies and organizations or by an internal application of institutional funds. Includes training of individuals in research techniques where the research training utilizes the same facilities as other research and development activities and that are not categorized as instruction.
- 05 **Organized Research – Cost Sharing** – The support used to fulfill cost share or matching fund requirements for Organized Research (as described above).
- 06 **Other Sponsored Activities** – Programs and projects financed by Federal and non-Federal agencies and organizations that involve the performance of work other than instruction and organized research. Examples are health service projects and community service programs. When these activities do not have outside sponsorship/support they may be classified as other institutional activities.
- 07 **Other Sponsored Activities – Cost Sharing** - The support used to fulfill cost share or matching fund requirements for Other Sponsored Activities (as described above).
- 08 **Other Institutional Activities** – Institutional activities that cannot be defined in any other category. Examples are student activities (i.e. intramural activities, student publications, student clubs, etc.) and auxiliary enterprises (i.e. residence halls, dining halls. student union, theater, etc.).
- 09 **Operation and Maintenance** – Administrative, supervision, operation, maintenance, preservation and protection of the institution's physical plant. Includes janitorial and utility services; normal alterations and repairs to buildings, furniture and equipment; grounds maintenance; maintenance and operations of

buildings and other plant facilities; security; earthquake and disaster preparedness; environmental safety; hazardous waste disposal; facility planning and management; and central receiving.

- 10 **General Administration and General Expense** – General executive and administrative offices and other general activities that serve the entire institution's university system and does not relate solely to any other major cost category. Includes central offices such as the offices of the President and Chancellor, offices for institution-wide financial management, business services, budget and planning, personnel management and safety and risk management, office of the General Counsel and the operations of the central administrative management information systems. Also, related activities of committees established to deal with institution-wide concerns are included in this category.
- 11 **Departmental Administration** – Administrative and supporting services that benefit common or joint departmental activities or objectives in academic deans' offices, academic departments and divisions, and organized research units such as institutes, study centers and research centers.
- 12 **Sponsored Projects Administration** – Separate organizations established primarily to administer sponsored projects that perform functions such as grant and contract administration (Federal and non-Federal), special security, purchasing, personnel administration, and editing and publishing of research and other reports. Includes the head of the organization, assistants, and immediate staff, personnel engaged in supporting activities such as stock room management, stenographic pools and the like.
- 13 **Library** – Administration and usage services for the operation of the library.
- 14 **Student Administration and Services** – Activities related to student affairs and student services such as that of deans of students, admissions, registrar, counseling and placement services, student advisers, student health and infirmary services, catalogs, commencement and convocations, etc.