



DEPARTMENT OF HEALTH & HUMAN SERVICES

Program Support Center  
Financial Management Portfolio  
Cost Allocation Services

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June 16, 2021

Mark McGurk  
Vice President for Business Affairs  
University of Texas at El Paso  
303 Administration Building  
El Paso, TX 79968-0502

Dear Mr. McGurk:

This is in response to the transmission of revision No. 1 of the Cost Accounting Standards Board (CASB) Disclosure Statement (DS-2) for University of Texas at El Paso. As the Administrative Contracting Officer (ACO), I am required to determine the adequacy and compliance of the DS-2. Based on the review performed by our Central States Field Office, I have determined that your DS-2 adequately discloses the cost accounting practices required to be disclosed by CASB's rules, regulations, and standards, and that those practices are compliant with applicable Federal cost accounting principles. However, the CASB DS-2 Section 2.5.2 requires disclosure of the Salary and Wage Cost Accumulation System. In accordance with 45 CFR 75.430, Federal approval of the salary and wage cost accumulation system is not required. Therefore, we express no opinion on the Institution of Higher Education's salary and wage cost accumulation system.

Approval of your DS-2 is subject to the following condition: The information provided by the Institution of Higher Education is not later found to be materially incomplete or inaccurate by the Federal Government.

Should you have any questions, please contact Brian Caudill of my staff at (301) 492-4857.

Sincerely,

Arif Karim  
Director  
Cost Allocation Services

**COST ACCOUNTING STANDARDS BOARD**  
**DISCLOSURE STATEMENT FOR EDUCATIONAL INSTITUTIONS**

**CASB DS-2**

**University of Texas at El Paso**

**Effective September 1, 2018**

**COST ACCOUNTING STANDARDS BOARD  
DISCLOSURE STATEMENT  
REQUIRED BY PUBLIC LAW 100-679  
EDUCATIONAL INSTITUTIONS**

**University of Texas at El Paso**

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**COST ACCOUNTING STANDARDS BOARD  
DISCLOSURE STATEMENT  
REQUIRED BY PUBLIC LAW 100-679  
EDUCATIONAL INSTITUTIONS**

**University of Texas at El Paso  
GENERAL INSTRUCTIONS**

1. The Disclosure Statement has been designed to meet the requirements of Public Law 100-679, and persons completing it are to describe the educational institution and its cost accounting practices. For complete regulations, instructions and timing requirements concerning submission of the Disclosure Statement, refer to Section 9903.202 of Chapter 99 of Title 48 CFR (48 CFR 9903).
2. Part I of the Statement provides general information concerning each reporting unit (e.g., segments, business units, and central system or group (intermediate administration) offices). Parts II through VI pertain to the types of costs generally incurred by the segment of business unit directly performing under Federally sponsored agreements (e.g., contracts, grants and cooperative agreements). Part VII pertains to the types of costs that are generally incurred by a central or group office and are allocated to one or more segments performing under Federally sponsored agreements.
3. Each segment or business unit required to disclose its cost accounting practices should complete the Cover Sheet, the Certification, and Parts I through VI.
4. Each central or group office required to disclose its cost accounting practices for measuring, assigning and allocating its costs to segments performing under Federally sponsored agreements should complete the Cover Sheet, the Certification, Part I and Part VII of the Disclosure Statement. Where a central or group office incurs the types of cost covered by Parts IV, V and VI, and the cost amounts allocated to segments performing under Federally sponsored agreements are material, such office(s) should complete Parts IV, V, or VI for such material elements of cost. While a central or group office may have more than one reporting unit submitting Disclosure Statements, only one Statement needs to be submitted to cover the central or group office operations.
5. The Statement must be signed by an authorized signatory of the reporting unit.
6. The Disclosure Statement should be answered by marking the appropriate line or inserting the applicable letter code which describes the segment's (reporting unit's) cost accounting practices.
7. A number of questions in this Statement may need narrative answers requiring more space than is provided. In such instances, the reporting unit should use the attached continuation sheet provided. The continuation sheet may be reproduced locally as needed. The number of the question involved should be indicated and the same coding required to answer the questions in the Statement should be used in presenting the answer on the continuation sheet. Continuation sheets should be inserted at the end of the pertinent Part of the Statement. On each continuation sheet, the reporting unit should enter the next sequential page number for that Part and, on the last continuation sheet used, the words "End of Part" should be inserted after the last entry.
8. Where the cost accounting practice being disclosed is clearly set forth in the institution's existing written accounting policies and procedures, such documents may be cited on a continuation sheet and incorporated by reference. In such cases, the reporting unit should provide the date of issuance and effective date for each accounting policy and/or procedures document cited. Alternatively, copies of the relevant parts of such documents may be attached as appendices to the pertinent Disclosure Statement Part. Such continuation sheets and appendices should be labeled and cross-referenced with the applicable Disclosure Statement item number. Any supplementary comments needed to fully describe the cost accounting practice being disclosed should also be provided.
9. Disclosure Statements must be amended when disclosed practices are changed to comply with a new CAS or when practices are changed with or without agreement of the Government (Also see 48 CFR 9903.202-3).

**COST ACCOUNTING STANDARDS BOARD  
DISCLOSURE STATEMENT  
REQUIRED BY PUBLIC LAW 100-679  
EDUCATIONAL INSTITUTIONS**

**University of Texas at El Paso**

**GENERAL INSTRUCTIONS**

10. Amendments shall be submitted to the same offices to which submission would have to be made were an original Disclosure Statement being filed.

11. Each amendment should be accompanied by an amended cover sheet (indicating revision number and effective date of the change) and a signed certification. For all resubmissions, on each page, insert "Revision Number\_\_\_\_\_" and "Effective Date\_\_\_\_\_" in the Item Description block; and, insert "Revised" under each Item Number amended. Resubmitted Disclosure Statements must be accompanied by similar notations identifying the items which have been changed.

**COST ACCOUNTING STANDARDS BOARD  
DISCLOSURE STATEMENT  
REQUIRED BY PUBLIC LAW 100-679  
EDUCATIONAL INSTITUTIONS**

**University of Texas at El Paso  
COVER SHEET AND CERTIFICATION**

- 0.1 Educational Institution
- (a) University of Texas at El Paso
  - (b) 500 W. University Ave.
  - (c) El Paso, Texas 79968
  - (d) The University of Texas System

- 0.2 Reporting Unit is: (Mark one.)
- A. \_\_\_\_\_ Independently Administered Public Institution
  - B. \_\_\_\_\_ Independently Administered Nonprofit Institution
  - C.  \_\_\_\_\_ Administered as Part of a Public System
  - D. \_\_\_\_\_ Administered as Part of a Nonprofit System
  - E. \_\_\_\_\_ Other (Specify)

- 0.3 Official to Contact Concerning this Statement:
- (a) Mark McGurk, Vice President for Business Affairs
  - (b) (915) 747-5109
  - (c) Roberto Osegueda, Vice President for Research
  - (d) (915) 747-5680

- 0.4 Statement Type and Effective Date:
- A. (Mark type of submission. If a revision, enter number)
    - (a) \_\_\_\_\_ Original Statement
    - (b)  \_\_\_\_\_ Amended Statement; Revision No.
  - B. Effective Date of this Statement: (Specify)

- 0.5 Statement Submitted To (Provide office name, location and telephone number, include area code and extension):
- A. Cognizant Federal Agency: Department of Health & Human Services  
Division of Cost Allocation Services  
1301 Young Street, Room 732  
Dallas, TX 75202
  - B. Cognizant Federal Auditor: Department of Health & Human Services  
Office of the Inspector General  
Office of Audit Services  
1100 Commerce St., Room 4A5  
Dallas, Texas 75242

CERTIFICATION

I certify that to the best of my knowledge and belief this Statement, as amended in the case of a Revision, is the complete and accurate disclosure as of the date of certification shown below by the above-named organization of its cost accounting practices, as required by the Disclosure Regulations (48 CFR 9903.202) of the Cost Accounting Standards Board under 41 U.S.C. § 422.

Date of Certification: December 14, 2020

*Mark McGurk*  
(Signature)

Mark McGurk  
(Print or Type Name)

Vice President for Business Affairs  
(Title)

\_\_\_\_\_  
(Signature)

Roberto Osegueda  
(Print or Type Name)

Vice President, Office of Research and Sponsored Projects  
(Title)

THE PENALTY FOR MAKING A FALSE STATEMENT IN THIS DISCLOSURE IS  
PRESCRIBED IN 18 U.S.C. § 1001

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART I - GENERAL INFORMATION NAME OF REPORTING UNIT The University of Texas at El Paso
Item No.	Item Description	
	Part I	
1.1.0 Revised	<p><u>Description of Your Cost Accounting System</u> for recording expenses charged to Federally sponsored agreements (e.g., contracts, grants and cooperative agreements). (Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.)</p> <p>A. _____ Accrual</p> <p>B. <input checked="" type="checkbox"/> Modified Accrual Basis<sup>1</sup></p> <p>C. _____ Cash Basis</p> <p>Y. _____ Other<sup>1</sup></p>	
1.2.0	<p><u>Integration of Cost Accounting with Financial Accounting.</u> The cost accounting system is: (Mark one. If B or C is marked, describe on a continuation sheet the costs which are accumulated on memorandum records.)</p> <p>A. _____ Integrated with financial accounting records (Subsidiary cost accounts are all controlled by general ledger control accounts.)</p> <p>B. _____ Not integrated with financial accounting records (Cost data are accumulated on memorandum records.)</p> <p>C. <input checked="" type="checkbox"/> Combination of A and B</p>	
1.3.0	<p><u>Unallowable Costs.</u> Costs that are not reimbursable as allowable costs under the terms and conditions of Federally sponsored agreements are: (Mark one)</p> <p>A. _____ Specifically identified and recorded separately in the formal financial accounting records.<sup>1</sup></p> <p>B. _____ Identified in separately maintained accounting records or workpapers.<sup>1</sup></p> <p>C. _____ Identifiable through use of less formal accounting techniques that permit audit verification.<sup>1</sup></p> <p>D. <input checked="" type="checkbox"/> Combination of A, B or C<sup>1</sup></p> <p>E. _____ Determinable by other means.<sup>1</sup></p> <p><u>1/Describe on a Continuation Sheet.</u></p>	



<b>COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS</b>		<b>PART I - GENERAL INFORMATION</b>
		<b>NAME OF REPORTING UNIT</b> The University of Texas at El Paso
<b>Item No.</b>	<b>Item Description</b>	
1.3.1	<u>Treatment of Unallowable Costs.</u> (Explain on a continuation sheet how unallowable costs and directly associated costs are treated in each allocation base and indirect expense pool, e.g., when allocating costs to a major function or activity; when determining indirect cost rates; or, when a central office or group office allocates costs to a segment.)	
1.4.0	<u>Cost Accounting Period:</u> <u>09/01-08/31</u> (Specify the twelve month period used for the accumulation and reporting of costs under Federally sponsored agreements, e.g., 7/1 to 6/30. If the cost accounting period is other than the Institution's fiscal year used for financial accounting and reporting purposes, explain circumstances on a continuation sheet.)	
1.5.0	<u>State Laws or Regulations.</u> Identify on a continuation sheet any State laws or regulations which influence the institution's cost accounting practices, e.g., State administered pension plans, and any applicable statutory limitations or special agreements on allowance of costs.	
	<u>1/Describe on a Continuation Sheet.</u>	

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		CONTINUATION SHEET
		NAME OF REPORTING UNIT The University of Texas at El Paso
Item No.	Item Description	
1.1.0 Revised	<p><u>Description of your Cost Accounting System</u></p> <p>The University charges items to grants and contracts on a modified accrual basis. Expenditures are charged to the contract as payable expense when the department approves the voucher for payment. When the voucher has been approved centrally, the check will be processed and accounts payable reversed and cash is reduced. At year-end, any outstanding documents not completed are reversed. For cost reimbursable grants and letter of credit, cash isn't drawn or invoiced until the expense is paid out. Interdepartmental charges are made on a cash basis. Expenditures are adjusted at year-end to properly allocate expense to the year in which the service or merchandise was received. Accrued compensable absences are adjusted on the accounting system records annually but are not charged to the individual contracts &amp; grants. Income is also adjusted on an annual basis to properly record the revenue to the year it should be applied. A monthly charge is made to all accounts to establish a liability for termination pay for staff and administrators. This termination pay consists of two elements:</p> <ul style="list-style-type: none"> <li>▪ The value of unused vacation which is paid at the time of separation from service.</li> <li>▪ In cases of an employee's death, the unused value of his/her sick time is paid to surviving family members based on State of Texas policies and procedures.</li> </ul>	
1.2.0 Revised	<p><u>Integration of Cost Accounting with Financial Accounting</u></p> <p>Direct charges are applied to the contracts and grants in accordance with generally accepted accounting principles. This includes compliance with Title 2, Subtitle A, Chapter II, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (hereafter referred to as "Uniform Guidance"). Financial records which support direct charges to sponsored programs are fully integrated with the University financial accounting system. Indirect charges are calculated using the financial records, please refer to the F&amp;A proposal for adjustments and reclassifications. Other costs such as departmental administration are not identified separately in the accounting records, but must be derived through the use of direct cost equivalents. Administrative costs from UT System are allocated annually to the campuses. Allocable interest on debt distribution is done in accordance with a plan approved by HHS.</p> <p>The cost accounting system is partially integrated with the financial accounting system as most costs accumulated for indirect cost calculation purposes originate in the financial accounting system. Other costs either originate from outside of the financial accounting system or are derived from the financial accounting system using memorandum records. Costs originating from outside of the financial accounting system include state funded interest and allocations of state funded general administrative costs.</p> <p>Statewide administrative costs incurred on behalf of UT El Paso are allocated in accordance with an approved statewide cost allocation plan. Administrative costs incurred by the University of Texas System Administration are allocated annually to the operating institutions under the UT system through an approved plan. The UT System Administration maintains records of building debt service costs. That portion (typically interest) belonging to UT El Paso is extracted and used in calculating the interest component of the organized research F&amp;A rate.</p> <p>In addition, there are numerous reclassifications from the financial statement cost categories to Uniform Guidance cost categories.</p>	

FORM CASB DS-2 (REV 10/94)

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		CONTINUATION SHEET
		NAME OF REPORTING UNIT The University of Texas at El Paso
Item No.	Item Description	
1.3.0	<p><u>Unallowable Costs</u> Unallowable costs that are not reimbursable under the terms of federally sponsored agreements are identified by specific expense account classifications of expenditures. In addition, grants and contracts and department level personnel conduct reviews for allowability of vouchers presented for payment in the normal conduct of their daily responsibilities. These costs are captured in the preparation of the F&amp;A rates proposal within each cost pool and specifically excluded. This ensures that only allowable costs are included in the F&amp;A rate proposal. Part of the preparation of the F&amp;A proposal includes an account review or scrubbing to ensure proper reporting, and to eliminate any unallowable costs.</p>	
1.3.1 Revised	<p><u>Treatment of Unallowable Costs</u> I. Indirect Cost Pools</p> <p>Unallowable costs are removed from the indirect cost pools prior to the allocation to benefiting functions and where appropriate, the unallowable costs are included as Other Institutional Activities (OIA) costs.</p> <p>II. Allocation Bases – MTDC</p> <p>Unallowable direct and indirect costs are included in the Other Institutional Activities MTDC base if the expense meets the Uniform Guidance definition of MTDC. Unallowable activities benefiting from allowable indirect costs are included in the relevant allocation bases and draw their share of indirect costs.</p> <p>Unallowable costs are separately identified by expense account classifications of expenditures. These costs are captured and reported within each cost pool. While these costs are excluded from all calculations in the F&amp;A proposal, they are used to reconcile the Facilities and Administrative Cost Proposal to the financial records of the University (Annual Financial Report). Unallowable costs are not charged to Federally sponsored programs. In order to satisfy the provisions of CAS 505, unallowable costs which are identified within accounts which are part of any modified total direct cost base will be assigned to other institutional activities so that they may receive an appropriate allocation of overhead.</p>	
1.5.0 Revised	<p><u>State Laws or Regulations</u> The University of Texas at El Paso is an agency of the State of Texas. The State appropriates funds for our education and research effort. The Appropriation bill is part of the legislative process. It contains many administrative policies along with the Higher Education Code that are the laws affecting our costing procedures. State regulations impact expense allocations and refer to part III.</p>	

FORM CASB DS-2 (REV 10/94)

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART II - DIRECT COSTS NAME OF REPORTING UNIT The University of Texas at El Paso
Item No.	Item Description	
	<b>Instructions for Part II</b>	
	Institutions should disclose what costs are, or will be, charged directly to Federally sponsored agreements or similar cost objectives as Direct Costs. It is expected that the disclosed cost accounting practices (as defined at 48 CFR 9903.302-1) for classifying costs either as direct costs or indirect costs will be consistently applied to all costs incurred by the reporting unit.	
2.1.0	<u>Criteria for Determining How Costs are Charged to Federally Sponsored Agreements or Similar Cost Objectives.</u> (For all major categories of cost under each major function or activity such, as instruction, organized research, other sponsored activities, and other institutional activities, describe on a continuation sheet, your criteria for determining when costs incurred for the same purpose, in like circumstances, are treated either as direct costs only or as indirect costs only with respect to final cost objectives. Particular emphasis should be placed on items of cost that may be treated as either direct or indirect costs (e.g., Supplies, Materials, Salaries and Wages, Fringe Benefits, etc.) depending upon the purpose of the activity involved. Separate explanations on the criteria governing each direct cost category identified in this Part II are required. Also, list and explain if there are any deviations from the specified criteria.)	
2.2.0	<u>Description of Direct Materials.</u> All materials and supplies directly identified with Federally sponsored agreements or similar cost objectives. (Describe on a continuation sheet the principal classes of materials which are charged as direct materials and supplies.)	
2.3.0	<u>Method of Charging Direct Materials and Supplies.</u> (Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.)	
2.3.1	Direct Purchases for Projects are Charged to Projects at:  A. _____ Actual Invoiced Costs B. <input checked="" type="checkbox"/> Actual Invoiced Costs Net of Discounts Taken Y. _____ Other(s) <sup>1</sup> Z. _____ Not Applicable	
2.3.2	Inventory Requisitions from Central or Common, Institution-owned Inventory. (Identify the inventory valuation method used to charge projects):  A. _____ First In, First Out B. _____ Last In, First Out C. _____ Average Costs <sup>1</sup> D. _____ Predetermined Costs <sup>1</sup> Y. _____ Other(s) <sup>1</sup> Z. <input checked="" type="checkbox"/> Not Applicable	

FORM CASB DS-2 (REV 10/94)

<sup>1</sup> Describe on a Continuation Sheet.

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART II - DIRECT COSTS			
		NAME OF REPORTING UNIT			
		The University of Texas at El Paso			
Item No.	Item Description				
2.4.0	<u>Description of Direct Personal Services.</u> All personal services directly identified with Federally sponsored agreements or similar cost objectives. (Describe on a continuation sheet the personal services costs within each major institutional function or activity that are charged as direct personal services.)				
2.5.0 Revised	<u>Method of Charging Direct Salaries and Wages.</u> (Mark the appropriate line(s) for each Direct Personal Services Category to identify the method(s) used to charge direct salary and wage costs to Federally sponsored agreements or similar cost objectives. If more than one line is marked in a column, fully describe on a continuation sheet, the applicable methods used.)				
		<u>Direct Personal Services Category</u>			
		<u>Faculty</u>	<u>Staff</u>	<u>Students</u>	<u>Other<sup>1</sup></u>
		(1)	(2)	(3)	(4)
	A.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
		Payroll Distribution Method (Individual time card/actual hours and rates)			
	B.	_____	_____	_____	_____
		Plan - Confirmation (Budgeted, planned or assigned work activity, updated to reflect significant changes)			
	C.	_____	_____	_____	_____
		After-the-fact Activity Records (Percentage Distribution of employee activity)			
	D.	_____	_____	_____	_____
		Multiple Confirmation Records (Employee Reports prepared each academic term, to account for employee's activities, direct and indirect charges are certified separately.)			
	Y.	_____	_____	_____	_____
		Other(s) <sup>1</sup>			
2.5.1	<u>Salary and Wage Cost Distribution Systems.</u> Within each major function or activity, are the methods marked in Item 2.5.0 used by all employees compensated by the reporting unit? (If "NO", describe on a continuation sheet, the types of employees not included and describe the methods used to identify and distribute their salary and wage costs to direct and indirect cost objectives.)				
	<input checked="" type="checkbox"/>	Yes			
	_____	No			

FORM CASB DS-2 (REV 10/94)

<sup>1</sup> Describe on a Continuation Sheet

<b>COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS</b>		<b>PART II - DIRECT COSTS</b>
		<b>NAME OF REPORTING UNIT The University of Texas at El Paso</b>
<b>Item No.</b>	<b>Item Description</b>	
2.5.2	<u>Salary and Wage Cost Accumulation System.</u> (Within each major function or activity, describe, on a continuation sheet, the specific accounting records or memorandum records used to accumulate and record the share of the total salary and wage costs attributable to each employee's direct (Federally sponsored projects, non-sponsored projects, or similar cost objectives) and indirect activities. Indicate how the salary and the wage cost distributions are reconciled with the payroll data recorded in the institution's financial accounting records.)	
2.6.0	<u>Description of Direct Fringe Benefits Costs.</u> All fringe benefits that are attributable to direct salaries and wages and are charged directly to Federally sponsored agreements or similar cost objectives. (Describe on a continuation sheet <u>all</u> of the different types of fringe benefits which are classified and charged as direct costs, e.g., actual, or accrued costs of vacation, holidays, sick leave, sabbatical leave, premium pay, social security, pension plans, post-retirement benefits other than pensions, health insurance, training, tuition, tuition remission, etc.)	
2.6.1	<u>Method of Charging Direct Fringe Benefits.</u> (Describe on a continuation sheet, how each type of fringe benefit cost identified in item 2.6.0. is measured, assigned, and allocated (for definitions, See 9903.302-1); first, to the major functions (e.g., instruction, research); and, then to individual projects or direct cost objectives within each function.)	
2.7.0	<u>Description of Other Direct Costs.</u> All other items of cost directly identified with Federally sponsored agreements or similar cost objectives. (List on a continuation sheet the principal classes of other costs which are charged directly, e.g., travel, consultants, services, sub grants, subcontracts, malpractice insurance, etc.)	

<b>COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS</b>		<b>PART II - DIRECT COSTS</b>																										
		<b>NAME OF REPORTING UNIT</b> The University of Texas at El Paso																										
<b>Item No.</b>	<b>Item Description</b>																											
2.8.0	<p><u>Cost Transfers</u>. When Federally sponsored agreements or similar cost objectives are credited for cost transfers to other projects, grants or contracts, is the credit amount for direct personal services, materials, other direct charges and applicable indirect costs always based on the same amount(s) or rate(s) (e.g., direct labor rate, indirect costs) originally used to charge or allocate costs to the project (Consider transactions where the original charge and the credit occur in different cost accounting periods). (Mark one, if "No", explain on a continuation sheet how the credit differs from original charge.)</p> <p><input checked="" type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p>																											
2.9.0	<p><u>Interorganizational Transfers</u>. This item is directed only to those materials, supplies, and services which are, or will be transferred to you from other segments of the educational institution. (Mark the appropriate line(s) in each column to indicate the basis used by you as transferee to charge the cost or price of interorganizational transfers or materials, supplies, and services to Federally sponsored agreements or similar cost objectives. If more than one line is marked in a column, explain on a continuation sheet.)</p> <table border="0"> <thead> <tr> <th></th> <th style="text-align: center;"><u>Materials</u> (1)</th> <th style="text-align: center;"><u>Supplies</u> (2)</th> <th style="text-align: center;"><u>Services</u> (3)</th> </tr> </thead> <tbody> <tr> <td>A. At full cost <u>excluding</u> indirect costs attributable to group or central office expenses.</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> </tr> <tr> <td>B. At full cost <u>including</u> indirect costs attributable to group or central office expenses.</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> </tr> <tr> <td>C. At established catalog or market price or prices based on adequate competition.</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> </tr> <tr> <td>Y. Other(s)<sup>1</sup></td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> </tr> <tr> <td>Z. Interorganizational transfers are not applicable.</td> <td style="text-align: center;"><input checked="" type="checkbox"/></td> <td style="text-align: center;"><input checked="" type="checkbox"/></td> <td style="text-align: center;"><input checked="" type="checkbox"/></td> </tr> </tbody> </table>					<u>Materials</u> (1)	<u>Supplies</u> (2)	<u>Services</u> (3)	A. At full cost <u>excluding</u> indirect costs attributable to group or central office expenses.	_____	_____	_____	B. At full cost <u>including</u> indirect costs attributable to group or central office expenses.	_____	_____	_____	C. At established catalog or market price or prices based on adequate competition.	_____	_____	_____	Y. Other(s) <sup>1</sup>	_____	_____	_____	Z. Interorganizational transfers are not applicable.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	<u>Materials</u> (1)	<u>Supplies</u> (2)	<u>Services</u> (3)																									
A. At full cost <u>excluding</u> indirect costs attributable to group or central office expenses.	_____	_____	_____																									
B. At full cost <u>including</u> indirect costs attributable to group or central office expenses.	_____	_____	_____																									
C. At established catalog or market price or prices based on adequate competition.	_____	_____	_____																									
Y. Other(s) <sup>1</sup>	_____	_____	_____																									
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FORM CASB DS-2 (REV 10/94)

<sup>1</sup> Describe on a Continuation Sheet

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		CONTINUATION SHEET
		NAME OF REPORTING UNIT The University of Texas at El Paso
Item No.	Item Description	
2.1.0 Revised	<p><u>Criteria for Determining How Costs are Charged to Federally Sponsored Agreements or Similar Cost Objectives</u></p> <p>The University of Texas at El Paso defines direct costs as those activities that can be identified with a particular sponsored project, instructional activity, or any other institutional activity, or that can be assigned to such activities relatively easily with a high degree of accuracy in accordance with the general guidelines in sections 200.413 and 200.414 of the Uniform Guidance. UTEP's process is to treat costs incurred under like circumstances as either direct or indirect. In the event of an arising exception, University process requires special justification and agency approval to direct charge costs normally considered to be facilities and administrative (indirect) costs. Such exceptions might include administrative and clerical salaries which are incurred and specifically related to the distinctive scientific and technical requirements of sponsored projects. Direct costs are charged to federally sponsored agreements or similar cost objectives when they are 1) Reasonable and necessary for the performance of the project. 2) Allocable to the project. If a cost benefits two or more projects or activities in proportions that can be determined without undue effort or cost, the cost is allocated to the projects based on the proportional benefit. 3) Consistently treated in like circumstances as a direct charge for all other federally funded projects or similar cost objectives.</p> <p>Costs which benefit multiple activities and cannot be easily or accurately prorated between the activities are classified as F&amp;A costs. University process requires special justification and agency approval to charge costs normally considered to be an F&amp;A cost, such as administrative and clerical salaries which are performing work that is specifically related to the distinctive scientific and technical requirements of the work of the sponsored project such that a data collection, maintaining subject/patient data and collecting phone surveys, as a direct cost to federally sponsored projects. F&amp;A costs include the operation and maintenance of buildings and grounds, the depreciation of buildings and equipment, library costs and other administrative costs.</p>	
2.2.0 Revised	<p><u>Description of Direct Materials:</u></p> <p>Direct material costs are all costs except labor, travel, and capitalized equipment. The major categories are:</p> <ul style="list-style-type: none"> <li>▪ Hardware and parts for the fabrication of equipment below the capitalization threshold</li> <li>▪ Chemicals and gases</li> <li>▪ Books and subscriptions/periodicals</li> <li>▪ Laboratory supplies and other consumable supplies not related to office</li> <li>▪ Consumable office supplies – if approved by the sponsor for each project</li> <li>▪ Animals and animal per diems</li> <li>▪ Laboratory glassware</li> <li>▪ Tools</li> <li>▪ Computer software and hardware below the capitalization threshold</li> </ul>	



<b>COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS</b>		<b>CONTINUATION SHEET</b>
		<b>NAME OF REPORTING UNIT The University of Texas at El Paso</b>
Item No.	Item Description	
2.4.0	<u>Description of Direct Personnel Services</u>  In all functions & activities, personal services directly identified with a sponsored project will be charged to the project. If more than one project is being worked on, an allocation of effort is made based on the employees' appointment record (Refer to 2.5.2) and the associated fringe benefit charges are also allocated. The charges will include the services of faculty members who typically serve as principal investigators, research scientists, and support staff, which typically include research assistants, technicians, and other administrative assistants if required for the specific project. If the individual qualifies as an independent contractor no fringe benefits will be charged to the project. Please see response to benefits in 2.6.0.	
2.5.0 Revised	<u>Method of Charging Direct Salaries and Wages</u>  In accordance with 200.430 (all), and other specific Federal guidelines regarding form of payroll certification, UTEP has elected to the after the fact payroll certification, reconciliation, and expense verification method to be consistent with UTEP's institutional verification and certification process.	
2.5.2 Revised	<u>Salary and Wage Cost Accumulation System</u>  An appointment document is completed on each employee. This document is used to establish a master payroll record for each employee and it contains: <ul style="list-style-type: none"> <li>▪ The period of time established as the appointment</li> <li>▪ The funding source to be charged in distributing that employees' salary, wage, and fringe benefit costs</li> <li>▪ The allocation percentage of the employees' time to be charged to each funding source</li> <li>▪ The approved rate of pay</li> <li>▪ The classification of the employee (hourly, salaried, etc.)</li> </ul> Changes to an employee's status, including the funding sources to be changed. The reports produced by the payroll system facilitate reconciliation between the costs accumulated in that system and the subsidiary ledger in UTEP's financial system. An annual reconciliation is performed to assure that these amounts are in agreement.	
2.6.0 Revised	<u>Description of Direct Fringe Benefits Costs</u> Under 2 CFR 200.431, the following fringe benefit expenses associated with employees working on training, research, instruction, other sponsored activities, and other institutional activities are allowable as direct costs to grants: <ul style="list-style-type: none"> <li>▪ Employer's share of Social Security and Medicare</li> <li>▪ Workmen's Compensation Insurance</li> <li>▪ Unemployment Compensation Insurance</li> <li>▪ Employer's participatory costs of employee and family health insurance</li> <li>▪ Employer's cost of State defined benefit and defined contribution retirement plans</li> <li>▪ Student Health Insurance Program (SHIP)</li> <li>▪ Staff Longevity Pay</li> <li>▪ Separation Leave</li> </ul>	

<b>COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS</b>		<b>CONTINUATION SHEET</b>
		<b>NAME OF REPORTING UNIT The University of Texas at El Paso</b>
Item No.	Item Description	
2.6.1 Revised	<p><u>Method of Charging Direct Fringe Benefits</u></p> <p>All fringe benefits listed in 2.6.0 are specifically identified to an individual employee and charged directly to all major functions. The fringe benefits costs identifiable with an individual employee are determined by the individual's personnel record. Each sponsored project receives its share of actual fringe benefits based on the payroll distribution. The amount for each employee is distributed to sponsored agreements and other activities based on the distribution of the employee's salary.</p>	
2.7.0 Revised	<p><u>Description of Other Direct Costs</u></p> <p>Expenses other than labor and materials and supplies which are charged directly to sponsored agreements may include but are not limited to:</p> <ul style="list-style-type: none"> <li>▪ Travel (inclusive of airfare, mileage, hotel or other housing costs, per diem, conference registration, ground transportation, and other allowable costs)</li> <li>▪ Equipment over \$5,000</li> <li>▪ Relocation expenses (specifically allowed by funding source)</li> <li>▪ Subaward costs</li> <li>▪ Patient care (when specifically awarded)</li> <li>▪ Scholarships/Fellowships-on training and training research grants and private awards where allowed</li> <li>▪ Stipends in lieu of S&amp;W as Participant Support on Training and training research grants and private awards where allowed</li> <li>▪ Professional services and other contracted services</li> <li>▪ Computer and software purchases (above the \$5,000 threshold)</li> <li>▪ Computer services and other services needed to meet objectives)</li> <li>▪ Telecommunications (long-distance, maintenance and repairs, etc.)</li> <li>▪ Printing and reproduction-for transmission of technical data if approved by sponsor</li> <li>▪ Office rental-where necessary to house research in buildings not owned by the               <ul style="list-style-type: none"> <li>○ University if approved by sponsor</li> </ul> </li> <li>▪ Animal acquisition and maintenance charges</li> <li>▪ Freight and postage</li> <li>▪ Laboratory and other project-specific charges</li> <li>▪ Consultant services</li> <li>▪ Tuition and fees on training and/or research training grants and private awards where allowed</li> </ul> <p><b><u>End of Part II</u></b></p>	

<b>COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS</b>		<b>PART III - INDIRECT COSTS</b>
		<b>NAME OF REPORTING UNIT The University of Texas at El Paso</b>
<b>Item No.</b>	<b>Item Description</b>	
	<p style="text-align: center;">Instructions for Part III</p> <p>Institution should disclose how the segment's total direct costs are identified and accumulated in specific indirect cost categories and allocated to applicable indirect cost pools and service centers within each major function or activity, how service center costs are accumulated and "billed" to users, and the specific indirect cost pools and allocation bases used to calculate the indirect cost rates that are used to allocate accumulated indirect costs to Federally sponsored agreements or similar final cost objectives. A continuation sheet should be used wherever additional space is required or when a response requires further explanation to ensure clarity and understanding.</p> <p>The following Allocation Base Codes are provided for use in connection with Items 3.1.0 and 3.3.0.</p> <ul style="list-style-type: none"> <li>A. Direct Charge or Allocation</li> <li>B. Total Expenditures</li> <li>C. Modified Total Cost Basis</li> <li>D. Modified Total Direct Cost Basis</li> <li>E. Salaries and Wages</li> <li>F. Salaries, Wages, and Fringe Benefits</li> <li>G. Number of Employees (head count)</li> <li>H. Number of Employees (full-time equivalent basis)</li> <li>I. Number of Students (head count)</li> <li>J. Number of Students (full-time equivalent basis)</li> <li>K. Student Hours—classroom and work performed</li> <li>L. Square Footage</li> <li>M. Usage</li> <li>N. Unit of Product</li> <li>O. Total Production</li> <li>P. More than one base (Separate Cost Groupings)<sup>1</sup></li> <li>Y. Others<sup>1</sup></li> <li>Z. Category or Pool not applicable</li> </ul>	

**FORM CASB DS-2 (REV 10/94)**

<sup>1</sup> List on a continuation sheet, the category and subgrouping(s) of expense involved and the allocation base(s) used.

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART III - INDIRECT COSTS NAME OF REPORTING UNIT The University of Texas at El Paso																																																	
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3.1.0 Revised	<p><u>Indirect Cost Categories - Accumulation and Allocation.</u> This item is directed at the identification, accumulation, and allocation of all indirect costs of the institution. (Under the column heading, "Accumulation Method," insert "Yes" or "No" to indicate if the cost elements included in each indirect cost category are identified, recorded, and accumulated in the institution's formal accounting system. If "No," describe on a continuation sheet, how the cost elements included in the indirect cost category are identified and accumulated. Under the column heading "Allocation Base," enter one of the allocation base codes A through P, Y, or Z, to indicate the basis used for allocating the accumulated costs of each indirect cost category to applicable indirect cost categories, indirect cost pools, other institutional activities, specialized service facilities and other service centers. Under the column heading "Allocation Sequence," insert 1, 2, or 3 next to each of the first three indirect cost categories to indicate the sequence of the allocation process. If cross-allocation techniques are used, insert "CA." If an indirect cost category listed in this section is not used, insert "NA.")</p> <table border="1"> <thead> <tr> <th>Indirect Cost Category</th> <th>Accumulation Method</th> <th>Allocation Base Code</th> <th>Allocation Sequence</th> </tr> </thead> <tbody> <tr> <td>(a) Depreciation/Use Allowance/Interest Building</td> <td><u>Yes</u></td> <td><u>L</u></td> <td><u>1</u></td> </tr> <tr> <td>Equipment</td> <td><u>Yes</u></td> <td><u>L</u></td> <td></td> </tr> <tr> <td>Capital Improvements to Land<sup>1</sup></td> <td><u>Yes</u></td> <td><u>P</u></td> <td></td> </tr> <tr> <td>Interest<sup>1</sup></td> <td><u>No</u></td> <td><u>L</u></td> <td></td> </tr> <tr> <td>(b) Operation and Maintenance</td> <td><u>Yes</u></td> <td><u>P</u></td> <td><u>2</u></td> </tr> <tr> <td>(c) General Administration and General Expense</td> <td><u>Yes</u></td> <td><u>C</u></td> <td><u>3</u></td> </tr> <tr> <td>(d) Departmental Administration</td> <td><u>No</u></td> <td><u>Y</u></td> <td></td> </tr> <tr> <td>(e) Sponsored Projects Administration</td> <td><u>Yes</u></td> <td><u>Y</u></td> <td></td> </tr> <tr> <td>(f) Library</td> <td><u>Yes</u></td> <td><u>P</u></td> <td></td> </tr> <tr> <td>(g) Student Administration and Services</td> <td><u>Yes</u></td> <td><u>A</u></td> <td></td> </tr> <tr> <td>(h) Other<sup>1</sup></td> <td><u>N/A</u></td> <td><u>N/A</u></td> <td></td> </tr> </tbody> </table>			Indirect Cost Category	Accumulation Method	Allocation Base Code	Allocation Sequence	(a) Depreciation/Use Allowance/Interest Building	<u>Yes</u>	<u>L</u>	<u>1</u>	Equipment	<u>Yes</u>	<u>L</u>		Capital Improvements to Land <sup>1</sup>	<u>Yes</u>	<u>P</u>		Interest <sup>1</sup>	<u>No</u>	<u>L</u>		(b) Operation and Maintenance	<u>Yes</u>	<u>P</u>	<u>2</u>	(c) General Administration and General Expense	<u>Yes</u>	<u>C</u>	<u>3</u>	(d) Departmental Administration	<u>No</u>	<u>Y</u>		(e) Sponsored Projects Administration	<u>Yes</u>	<u>Y</u>		(f) Library	<u>Yes</u>	<u>P</u>		(g) Student Administration and Services	<u>Yes</u>	<u>A</u>		(h) Other <sup>1</sup>	<u>N/A</u>	<u>N/A</u>	
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FORM CASB DS-2 (REV 10/94)

<sup>1</sup> Describe on a Continuation Sheet.

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART III - INDIRECT COSTS NAME OF REPORTING UNIT The University of Texas at El Paso					
Item No.	Item Description						
3.2.0 Revised	<p><u>Service Centers.</u> Service centers are departments or functional units which perform specific technical or administrative services primarily for the benefit of other units within a reporting unit. Service Centers include “recharge centers” and the “specialized service facilities” defined in Uniform Guidance 2 CFR 200.468 (The codes identified below should be inserted on the appropriate line for each service center listed. The column numbers correspond to the paragraphs listed below that provide the codes. Explain on a Continuation Sheet if any of the services are charged to users on a basis other than usage of the services. Enter “Z” in Column 1, if not applicable.)</p>						
		(1)	(2)	(3)	(4)	(5)	(6)
(a)	W.M. Keck Center for 3D Innovation	<u>A</u>	<u>C</u>	<u>C</u>	<u>B</u>	<u>A</u>	<u>B</u>
(b)	Laboratory Animal Resources Center (LARC)	<u>A</u>	<u>C</u>	<u>C</u>	<u>A</u>	<u>A</u>	<u>B</u>
(c)	Other Service Centers with Annual Operating Budgets exceeding \$1,000,000 or that generate significant charges to Federally sponsored agreements either as a direct or indirect cost. (Specify below; use a Continuation Sheet, if necessary)						
(1)	<u>Category Code:</u> Use code “A” if the service center costs are billed only as direct costs of final cost objectives; code “B” if billed only to indirect cost categories or indirect cost pools; code “C” if billed to both direct and indirect cost objectives.						
(2)	<u>Burden Code:</u> Code “A” - center receives an allocation of all applicable indirect costs; Code “B” - partial allocation of indirect costs; Code “C” - no allocation of indirect costs.						
(3)	<u>Billing Rate Code:</u> Code “A” - billing rates are based on historical costs; Code “B” - rates are based on projected costs; Code “C” - rates are based on a combination of historical and projected costs; Code “D” - billings are based on the actual costs of the billing period; Code “Y” - other (explain on a Continuation Sheet).						
(4)	<u>User Charges Code:</u> Code “A” - all users are charged at the same billing rates; Code “B” - some users are charged at different rates than other users (explain on a Continuation Sheet).						
(5)	<u>Actual Costs vs. Revenues Code:</u> Code “A” - billings (revenues) are compared to actual costs (expenditures) at least annually; Code “B” - billings are compared to actual costs less frequently than annually.						
(6)	<u>Variance Code:</u> Code “A” - Annual variance between billed and actual cost are prorated to users (as credits or charges); Code “B” - variances are carried forward as adjustments to billing rate of future periods; Code “C” - annual variances are charged or credited to indirect costs; Code “Y” - other (explain on a Continuation Sheet).						

<b>COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS</b>		<b>PART III - INDIRECT COSTS</b>																													
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3.3.0 Revised	<p><u>Indirect Cost Pools and Allocation Bases</u></p> <p>(Identify all of the indirect costs pools established for the accumulation of indirect costs, excluding service centers, and the allocation bases used to distribute accumulated indirect costs to Federally sponsored agreements or similar cost objectives within each major function or activity. For all applicable indirect cost pools, enter the applicable Allocation Base Code A through P, Y, or Z, to indicate the basis used for allocating accumulated pool costs to Federally sponsored agreements or similar cost objectives.)</p> <table border="0"> <thead> <tr> <th style="text-align: center;"><u>Indirect Cost Pools</u></th> <th style="text-align: center;"><u>Allocation Base Code</u></th> </tr> </thead> <tbody> <tr> <td colspan="2">A. Instruction</td> </tr> <tr> <td><input checked="" type="checkbox"/> On-Campus</td> <td style="text-align: center;"><u>  D  </u></td> </tr> <tr> <td><input checked="" type="checkbox"/> Off-Campus</td> <td style="text-align: center;"><u>  D  </u></td> </tr> <tr> <td><u>      </u> Other<sup>1</sup></td> <td style="text-align: center;"><u>      </u></td> </tr> <tr> <td colspan="2">B. Organized Research</td> </tr> <tr> <td><input checked="" type="checkbox"/> On-Campus</td> <td style="text-align: center;"><u>  D  </u></td> </tr> <tr> <td><input checked="" type="checkbox"/> Off-Campus</td> <td style="text-align: center;"><u>  D  </u></td> </tr> <tr> <td><u>      </u> Other<sup>1</sup></td> <td style="text-align: center;"><u>      </u></td> </tr> <tr> <td colspan="2">C. Other Sponsored Activities</td> </tr> <tr> <td><input checked="" type="checkbox"/> On-Campus</td> <td style="text-align: center;"><u>  D  </u></td> </tr> <tr> <td><input checked="" type="checkbox"/> Off-Campus</td> <td style="text-align: center;"><u>  D  </u></td> </tr> <tr> <td><u>      </u> Other<sup>1</sup></td> <td style="text-align: center;"><u>      </u></td> </tr> <tr> <td>D. Other Institutional Activities<sup>1</sup></td> <td style="text-align: center;"><u>  Z  </u></td> </tr> </tbody> </table>			<u>Indirect Cost Pools</u>	<u>Allocation Base Code</u>	A. Instruction		<input checked="" type="checkbox"/> On-Campus	<u>  D  </u>	<input checked="" type="checkbox"/> Off-Campus	<u>  D  </u>	<u>      </u> Other <sup>1</sup>	<u>      </u>	B. Organized Research		<input checked="" type="checkbox"/> On-Campus	<u>  D  </u>	<input checked="" type="checkbox"/> Off-Campus	<u>  D  </u>	<u>      </u> Other <sup>1</sup>	<u>      </u>	C. Other Sponsored Activities		<input checked="" type="checkbox"/> On-Campus	<u>  D  </u>	<input checked="" type="checkbox"/> Off-Campus	<u>  D  </u>	<u>      </u> Other <sup>1</sup>	<u>      </u>	D. Other Institutional Activities <sup>1</sup>	<u>  Z  </u>
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3.4.0	<p><u>Composition of Indirect Cost Pools.</u> (For each pool identified under Items 3.1.0 and 3.2.0, describe on a continuation sheet the major organizational components, subgroupings of expenses, and elements of cost included.)</p>																														

FORM CASB DS-2 (REV 10/94)

<sup>1</sup> Describe on a Continuation Sheet.

<b>COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS</b>		<b>PART III - INDIRECT COSTS</b>
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<b>Item No.</b>	<b>Item Description</b>	
3.5.0	<p><u>Composition of Allocation Bases.</u> (For each allocation base code used in Items 3.1.0 and 3.3.0, describe on a continuation sheet the makeup of the base. For example, if a modified total direct cost base is used, specify which of the elements of direct cost identified in Part II, Direct Costs, that are included, e.g., materials, salaries and wages, fringe benefits, travel costs, and excluded, e.g., subaward costs over first \$25,000. Where applicable, explain if service centers are included or excluded. Specify the benefiting functions and activities included. If any cost objectives are excluded from the allocation base, such cost objectives and the alternate allocation method used should be identified. If an indirect cost allocation is based on Cost Analysis Studies, identify the study, and fully describe the study methods and techniques applied, the composition of the specific allocation base used, and the frequency of each recurring study.</p>	
3.6.0	<p><u>Allocation of Indirect Costs to Programs That Pay Less Than Full Indirect Costs.</u> Are appropriate direct costs of all programs and activities included in the indirect cost allocation bases, regardless of whether allocable indirect costs are fully reimbursed by the sponsoring organizations?</p> <p>A. <input checked="" type="checkbox"/> Yes</p> <p>B. <input type="checkbox"/> No<sup>1</sup></p>	

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<sup>1</sup> Describe on a Continuation Sheet.

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		CONTINUATION SHEET
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3.1.0 Revised	<p><u>Indirect Cost Categories - Accumulation and Allocation</u></p> <p>(a) Capital Improvements to Land</p> <p>Capital Improvements to Land are allocated to faculty, staff and working and non-working students. Based on full-time equivalents. Those costs identified to Faculty and Professional and Working Students are allocated to Operations and Maintenance, General Administration, Departmental Administration, Sponsored Projects Administration, Library, Student Services Administration, Instruction, Organized Research, Other Sponsored Activities, and Other Institutional Activities based on the salaries and wages for each cost objective; Students are allocated entirely to Instruction.</p> <p>(b) Operations and Maintenance</p> <p>Operations and Maintenance-are categorized into sub-pools which are allocated based on net assignable square footage of benefiting buildings or usage meter readings.</p> <p>(d) Departmental Administration</p> <p>Departmental administration expenses of the Dean's offices are identified separately in the accounting system. The administrative costs of salaries and wages of department heads, professional staff and faculty are identified through the application of the 3.6% faculty allowance which is calculated by multiplying 3.6% of a departments' modified total direct cost base. The salaries of business officers are identified in the payroll system. The remaining costs, which consist of salaries and fringe benefits of clerical and administrative staff and departmental operating costs, are calculated through the application of a restricted funds direct cost equivalent (DCE). The use of the DCE permits the calculation and assignment of a portion of departmental expenses paid with unrestricted funds to the instruction function with the balance of costs assigned to departmental administration.</p> <p>(e) Sponsored Projects Administration</p> <p>The basis of allocation is MTDC of sponsored programs.</p> <p>(f) Library</p> <p>Library allocations are based on the full-time equivalents of faculty, staff, working and non-working students, and other users based on full-time equivalents.</p>	

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Item No.	Item Description		
3.2.0 Revised	<p><u>Service Centers</u></p> <p>a) W.M. Keck Center for 3D Innovation</p> <p>(4) User Charges – The service center has separate rates for internal University users and for external non-University users. University user rates are set to breakeven. External user rates may be based on both direct and indirect costs or market prices.</p>		
3.4.0 Revised	<p><u>Composition of Indirect Cost Pools</u></p> <p>a) Depreciation/Use Allowance/Interest</p> <p>The depreciation pool includes cost components of building and renovations (building improvements)/depreciation includes in the case of buildings, the depreciated cost of the structure including interest accrued during construction, excavation of the land, costs of planning and professional fees. Building renovations and improvements consist of structures attached to the buildings, structural changes, replacement of major upgrades of building components.</p> <p>Facilities improvements includes the costs of fencing and gates, landscaping, parking lots, exterior sprinkler systems, athletic fields, paths and trails, septic systems, stadiums, swimming pools, tennis courts, basketball courts, fountains, plazas, pavilions, retaining walls.</p> <p>Leasehold improvements include the costs of improvements made to a leased structure which reverts to the lessor at the expiration of the lease.</p> <p>Software development includes costs of software acquired or internally developed to meet the University's needs. Personal Property-Includes furniture and fixtures, moveable equipment or other tangible assets which are used in operations.</p> <p>Interest on Bonds and other borrowings to finance capital improvements. Amortization of debt issuance costs, where applicable.</p> <p>Infrastructure includes roads, streets, gutters, curbs, sidewalks, bridges, drainage facilities, fire hydrants, main distribution lines and tunnels for electric, water and gas, fiber optic and telephone distribution systems, traffic lights and signage.</p> <p>b) Operations and Maintenance (O&amp;M)</p> <p>Costs included in operations and maintenance are grounds maintenance, repairs to buildings, maintenance and repairs of building equipment, insurance on buildings, utilities, environmental health and safety, campus security, custodial services, administrative planning and construction, trash removal, facilities administration.</p>		

<b>COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS</b>		<b>CONTINUATION SHEET</b>	
		<b>NAME OF REPORTING UNIT The University of Texas at El Paso</b>	
<b>Item No.</b>	<b>Item Description</b>		
3.4.0 (cont.)	<p data-bbox="337 499 998 531">c) General Administration and General Expenses (GA)</p> <p data-bbox="431 562 1438 737">General and administrative expense includes but is not limited to, the Office of Equal Employment Opportunity and Affirmative Action, software implementation costs, Information Technology and systems, President's Office, Material Management, Human Resources, Auditing and Advisory Services, Mail Services, Financial and Accounting Services, Payroll and Budget, Institutional Evaluation, Vice President for Finance and Administration and UTEP's share of the SWCAP.</p> <p data-bbox="337 772 782 804">d) Departmental Administration (DA)</p> <p data-bbox="431 835 1438 982">Departmental administration expenses include the 3.6% of MTDC base representing faculty allowance, salaries and fringe benefit expenses of business officers, the cost of Dean's offices, and a portion of administrative and clerical salaries and wages and operating expenses calculated through the application of a direct charge equivalent formula.</p> <p data-bbox="337 1018 870 1050">e) Sponsored Projects Administration (SPA)</p> <p data-bbox="431 1081 1438 1197">Sponsored projects administration costs include Contracts &amp; Grants Accounting, Vice President for Research and Sponsored Programs, Office of Research and Sponsored Programs (ORSP) and Technical Support for Research, IRB, IACUP, tech transfer, and general compliance.</p> <p data-bbox="337 1232 841 1264">f) Student Services Administration (SSA)</p> <p data-bbox="431 1295 1438 1411">Student services includes Academic Advising, Career Services, Student Publications, VP of Student Affairs, Admissions and Evaluation, Enrollment Services, International Programs Office, Music and Theatre activities, physical education facilities management.</p> <p data-bbox="337 1446 467 1478">g) Library</p> <p data-bbox="431 1509 1438 1562">Library consists of purchases of books, periodicals, databases, special collections, salaries and fringe benefit expenses of library staff and operating expenses.</p>		

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		CONTINUATION SHEET
		NAME OF REPORTING UNIT The University of Texas at El Paso
Item No.	Item Description	
3.5.0 Revised	<p><u>Composition of Allocation Bases</u></p> <p>a) Depreciation on buildings and equipment is calculated and assigned on a building-by-building basis. This depreciation is allocated to Uniform Guidance functions (research, instruction, etc.) based on the net assignable square feet occupied by each of those functions which take place within a given building. The determination of net assignable square feet occupied by each function is determined by a space functional usage study. This functional use is determined annually on a room-by-room basis through functional use study during which a percentage of use, by function, is determined and assigned to each room. Results of the use of all rooms in a given building are aggregated to determine the total use of the building by A-21 function.</p> <p>b) Equipment depreciation is allocated by department or by room based on the overall functional use of the building as determined in the space survey (as described in item (a) above.</p> <p>c) Any interest and bond amortization expense is assigned to the building and equipment financed by the debt from which the interest arises (based on an agreement reached between DHHS and the University of Texas System dated May 12, 2000, whereby interest expense is allocated to each component within the University of Texas System for inclusion within the F&amp;A Rate Proposal) The allocation of the interest and amortization to Uniform Guidance functions are based on the results of the space functional usage study for that building (described in (a) above).</p> <p>d) Operations and maintenance expenses: Some operations and maintenance costs are allocated based on net assignable square footage of benefiting buildings while other costs are assigned on the basis of specific identification.</p> <p>The following operations and maintenance expenses are assigned to buildings based on specific identification of the building being serviced at the time the expenses are incurred:</p> <ul style="list-style-type: none"> <li>▪ Custodial Services</li> <li>▪ Grounds maintenance</li> <li>▪ Utilities - electricity to the extent it services buildings on separate meters</li> <li>▪ Research support - costs are allocated to select research intensive buildings that have a designated facilities staff</li> </ul>	

<b>COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS</b>		<b>CONTINUATION SHEET</b>	
		<b>NAME OF REPORTING UNIT The University of Texas at El Paso</b>	
<b>Item No.</b>	<b>Item Description</b>		
3.5.0 (Cont.)	<p>The following operations and maintenance expenses associated with auxiliary buildings are directly allocated to Other Institutional Activities (OIA):</p> <ul style="list-style-type: none"> <li>▪ OIA Utilities operations and maintenance</li> </ul> <p>The following operations and maintenance expenses that are incurred at the department level are assigned by department based on the functional use of space:</p> <ul style="list-style-type: none"> <li>▪ Department paid operations and maintenance</li> </ul> <p>Other operations and maintenance costs are assigned to buildings on campus based on net assignable square feet of all benefiting buildings, campus-wide OM. These costs are as follows:</p> <ul style="list-style-type: none"> <li>▪ Campus planning and construction</li> <li>▪ Security</li> <li>▪ Administrative overhead of the facilities department</li> <li>▪ Trash removal</li> </ul> <p>Hazardous treatment and material handling is allocated to instructional and research laboratories and laboratory support areas. Once allocated, these costs are then assigned to Uniform Guidance functions based on the results of the space functional usage study of those laboratory and laboratory support areas.</p> <p>After the allocation of costs to individual buildings based on the above methodologies, costs are then assigned to Uniform Guidance functions based on the results of the space function usage study of that building.</p> <p>e) General and administrative expenses are allocated on the basis of modified total cost (MTC). The MTDC base includes salaries, fringe benefits, the first \$25,000 of sub awards, materials, laboratory supplies, long distance telephone charges, equipment with a cost less than the capitalization threshold, travel, and tuition remission for graduate students. The MTDC base excludes equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs and the portion of each subaward in excess of \$25,000. Other items may only be excluded when necessary to avoid a serious inequity in the distribution of indirect costs, and with the approval of the cognizant agency for indirect costs.</p>		

<b>COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS</b>		<b>CONTINUATION SHEET</b>	
		<b>NAME OF REPORTING UNIT The University of Texas at El Paso</b>	
<b>Item No.</b>	<b>Item Description</b>		
3.5.0 (Cont.)	<p>f) Departmental administration is allocated based on MTDC (which has a cost composition as describe above). Deans' offices costs are allocated to the departments within the school or colleges under the supervision of that Dean. This allocation of Deans' cost is based on the relative MTDC of each department within the school as a percentage of the MTDC of all departments in that school or college. Departmental expenses and each department's share of the Dean's office are allocated to the major A-21 functions of each department based on MTDC.</p> <p>g) Sponsored projects administration is allocated based on the MTDC base of all sponsored projects at the institution. The MTDC base of the sponsored programs consists of the same MTDC base elements as describe above.</p> <p>h) Library costs are allocated based on a two-tier calculation. The first allocation is based on full time staff equivalents of library users, namely faculty, technicians, administrative staff, graduate students, working students, and non-working students. The second tier of the allocation is based on the salaries and wages of the faculty, technical, administrative staff and working students distributed on the Uniform Guidance function of those salaries and wages. Allocations to non-working students are assigned solely to the instruction function. Allocations to other users are assigned directly to the other institutional activities function.</p> <p>i) Student administrative services-are allocated solely to the instruction function.</p> <p><b><u>End of Part III</u></b></p>		

FORM CASB DS-2 (REV 10/94)

**COST ACCOUNTING STANDARDS BOARD  
DISCLOSURE STATEMENT  
REQUIRED BY PUBLIC LAW 100-679  
EDUCATIONAL INSTITUTIONS**

**PART IV - DEPRECIATION AND USE  
ALLOWANCES**

**NAME OF REPORTING UNIT  
The University of Texas at El Paso**

Item No.	Item Description																																																						
4.1.0 Revised	<p style="text-align: center;">Part IV</p> <p><u>Depreciation Charged to Federally Sponsored Agreements or Similar Cost Objectives.</u> (For each asset category listed below, enter a code from A through C in Column (1) describing the method of depreciation; a code from A through D in Column (2) describing the basis for determining useful life; a code from A through C in Column (3) describing how depreciation methods or use allowances are applied to property units; and Code A or B in Column (4) indicating whether or not the estimated residual value is deducted from the total cost of depreciable assets. Enter Code Y in each column of an asset category where another or more than one method applies. Enter Code Z in Column (1) only, if an asset category is not applicable)</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 45%;"></th> <th style="width: 12.5%; text-align: center;">Depreciation Method (1)</th> <th style="width: 12.5%; text-align: center;">Useful Life (2)</th> <th style="width: 12.5%; text-align: center;">Property Unit (3)</th> <th style="width: 12.5%; text-align: center;">Residual Value (4)</th> </tr> </thead> <tbody> <tr> <td>(a) Land Improvements</td> <td style="text-align: center;">A</td> <td style="text-align: center;">A</td> <td style="text-align: center;">A</td> <td style="text-align: center;">A</td> </tr> <tr> <td>(b) Buildings</td> <td style="text-align: center;">A</td> <td style="text-align: center;">A</td> <td style="text-align: center;">A</td> <td style="text-align: center;">A</td> </tr> <tr> <td>(c) Building Improvements</td> <td style="text-align: center;">A</td> <td style="text-align: center;">A</td> <td style="text-align: center;">A</td> <td style="text-align: center;">A</td> </tr> <tr> <td>(d) Leasehold Improvements</td> <td style="text-align: center;">A</td> <td style="text-align: center;">B</td> <td style="text-align: center;">A</td> <td style="text-align: center;">A</td> </tr> <tr> <td>(e) Equipment</td> <td style="text-align: center;">A</td> <td style="text-align: center;">A</td> <td style="text-align: center;">A</td> <td style="text-align: center;">A</td> </tr> <tr> <td>(f) Furniture and Fixtures</td> <td style="text-align: center;">A</td> <td style="text-align: center;">A</td> <td style="text-align: center;">A</td> <td style="text-align: center;">A</td> </tr> <tr> <td>(g) Automobiles and Trucks</td> <td style="text-align: center;">A</td> <td style="text-align: center;">A</td> <td style="text-align: center;">A</td> <td style="text-align: center;">A</td> </tr> <tr> <td>(h) Tools</td> <td style="text-align: center;">A</td> <td style="text-align: center;">A</td> <td style="text-align: center;">A</td> <td style="text-align: center;">A</td> </tr> <tr> <td>(i) Enter Code Y on this line if other asset categories are used and enumerate on a continuation sheet each such asset category and the applicable codes. Otherwise enter Code Z.)</td> <td style="text-align: center;">Z</td> <td style="text-align: center;">Z</td> <td style="text-align: center;">Z</td> <td style="text-align: center;">Z</td> </tr> </tbody> </table> <table style="width: 100%;"> <tr> <td style="width: 50%; vertical-align: top;"> <p><u>Column (1) - Depreciation Method Code</u></p> <p>A. Straight Line B. Expensed at Acquisition C. Use Allowance Y. Other or more than one method<sup>1</sup> Management and Budget</p> </td> <td style="width: 50%; vertical-align: top;"> <p><u>Column (2) - Useful Life Code</u></p> <p>A. Replacement Experience B. Term of Lease C. Estimated service life D. As prescribed for use allowance by Office of Circular No. A-21 Y. Other or more than one method<sup>1</sup></p> </td> </tr> <tr> <td style="vertical-align: top;"> <p><u>Column (3) - Property Unit Code</u></p> <p>A. Individual units are accounted for separately B. Applied to groups of assets with similar service lives C. Applied to groups of assets with varying service lives Y. Other or more than one method<sup>1</sup></p> </td> <td style="vertical-align: top;"> <p><u>Column (4) - Residual Value Code</u></p> <p>A. Residual value is deducted B. Residual value is not deducted Y. Other or more than one method<sup>1</sup></p> </td> </tr> </table>		Depreciation Method (1)	Useful Life (2)	Property Unit (3)	Residual Value (4)	(a) Land Improvements	A	A	A	A	(b) Buildings	A	A	A	A	(c) Building Improvements	A	A	A	A	(d) Leasehold Improvements	A	B	A	A	(e) Equipment	A	A	A	A	(f) Furniture and Fixtures	A	A	A	A	(g) Automobiles and Trucks	A	A	A	A	(h) Tools	A	A	A	A	(i) Enter Code Y on this line if other asset categories are used and enumerate on a continuation sheet each such asset category and the applicable codes. Otherwise enter Code Z.)	Z	Z	Z	Z	<p><u>Column (1) - Depreciation Method Code</u></p> <p>A. Straight Line B. Expensed at Acquisition C. Use Allowance Y. 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<sup>1</sup> Describe on a Continuation Sheet.

<b>COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS</b>		<b>PART IV - DEPRECIATION AND USE ALLOWANCES</b>
		<b>NAME OF REPORTING UNIT The University of Texas at El Paso</b>
<b>Item No.</b>	<b>Item Description</b>	
4.1.1	Asset Valuations and Useful Lives. Are the asset valuations and useful lives used in your indirect cost proposal consistent with those used in the institution's financial statements? (Mark one.) A. <input checked="" type="checkbox"/> Yes B. <input type="checkbox"/> No <sup>1</sup>	
4.2.0	<u>Fully Depreciated Assets.</u> Is a usage charge for fully depreciated assets charged to Federally sponsored agreements or similar cost objectives? (Mark one. If yes, describe the basis for the charge on a continuation sheet.) A. <input type="checkbox"/> Yes B. <input checked="" type="checkbox"/> No	
4.3.0	<u>Treatment of Gains and Losses on Disposition of Depreciable Property.</u> Gains and losses are: (Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet. A. <input checked="" type="checkbox"/> Excluded from determination of sponsored agreements costs B. <input type="checkbox"/> Credited or charged currently to the same pools to which the depreciation of the assets was originally charged C. <input type="checkbox"/> Taken into consideration in the depreciation cost basis of the new items, where trade-in is involved D. <input type="checkbox"/> Not accounted for separately, but reflected in the depreciation reserve account Y. <input type="checkbox"/> Others <sup>1</sup> Z. <input type="checkbox"/> Not applicable	
4.4.0 Revised	<u>Criteria for Capitalization.</u> (Enter (a) the minimum dollar amount of expenditures which are capitalized for acquisition, addition, alteration, donation, and improvement of capital assets, and (b) the minimum number of expected life years of assets which are capitalized. If more than one dollar amount or number applies, show the information for the majority of your capitalized assets, and enumerate on a continuation sheet the dollar amounts and/or number of years for each category or subcategory of assets involved which differs from those for the majority of assets.)  A. Minimum Dollar Amount <u>\$5,000</u> B. Minimum Life Years <u>1 Year</u>	
4.5.0 Revised	<u>Group or Mass Purchase.</u> Are group or mass purchases (initial complement) of similar items, which individually are less than the capitalization amount indicated above, capitalized? (Mark one.) A. <input checked="" type="checkbox"/> Yes <sup>1</sup> B. <input type="checkbox"/> No	

FORM CASB DS-2 (REV 10/94)

<sup>1</sup> Describe on a Continuation Sheet.

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		CONTINUATION SHEET																		
		NAME OF REPORTING UNIT The University of Texas at El Paso																		
Item No.	Item Description																			
4.1.1	<u>Asset Valuations and Useful Lives</u>  Depreciation on financial statements is in accordance with the Governmental Accounting Standards Board (GASB).																			
4.3.0	<u>Treatment of Gains and Losses on Disposition of Depreciable Property</u>  Gains and losses are given the following treatment: <ul style="list-style-type: none"> <li>▪ UTEP currently recognizes gains and losses in accordance with GASB.</li> </ul>																			
4.4.0 Revised	<u>Criteria for Capitalization</u>  Minimum dollar value: \$5,000 Minimum Life in Years: 1 Year  Criteria for capitalization: The capitalization thresholds used for categories of assets are shown as follows:  <table style="margin-left: 40px;"> <tr> <td>Land Improvements</td> <td>All are capitalized</td> </tr> <tr> <td>Buildings</td> <td>\$100,000</td> </tr> <tr> <td>Building Improvements</td> <td>\$100,000</td> </tr> <tr> <td>Leasehold Improvements</td> <td>\$100,000</td> </tr> <tr> <td>Equipment</td> <td>\$5,000</td> </tr> <tr> <td>Furniture &amp; Fixtures</td> <td>\$5,000</td> </tr> <tr> <td>Software Developed for Internal Use</td> <td>\$100,000</td> </tr> <tr> <td>Automobiles and Trucks</td> <td>\$5,000</td> </tr> <tr> <td>Library Books</td> <td>Capitalized annually based on acquisition cost</td> </tr> </table>		Land Improvements	All are capitalized	Buildings	\$100,000	Building Improvements	\$100,000	Leasehold Improvements	\$100,000	Equipment	\$5,000	Furniture & Fixtures	\$5,000	Software Developed for Internal Use	\$100,000	Automobiles and Trucks	\$5,000	Library Books	Capitalized annually based on acquisition cost
Land Improvements	All are capitalized																			
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Library Books	Capitalized annually based on acquisition cost																			
4.5.0	<u>Group or Mass Purchase</u>  Library books are mass purchases and capitalized annually based upon acquisition cost.   <b><u>End of Part IV</u></b>																			



COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART V - OTHER COSTS AND CREDITS NAME OF REPORTING UNIT The University of Texas at El Paso
Item No.	Item Description	
	Part V	
5.1.0 Revised	<p><u>Method of Charging Leave Costs.</u> Do you charge vacation, sick, holiday and sabbatical leave costs to sponsored agreements on the cash basis of accounting (i.e., when the leave is taken or paid), or on the accrual basis of accounting (when the leave is earned)? (Mark applicable line(s))</p> <p>A. <input checked="" type="checkbox"/> Cash  B. <input type="checkbox"/> Accrual<sup>1</sup></p>	
5.2.0 Revised	<p><u>Applicable Credits.</u> This item is directed at the treatment of "applicable credits" as defined in Uniform Guidance 2 CFR 200.406 and other incidental receipts (e.g., purchase discounts, insurance refunds, library fees and fines, parking fees, etc.). (Indicate how the principal types of credits and incidental receipts the institution receives are usually handled.)</p> <p>A. <input checked="" type="checkbox"/> The credits/receipts are offset against the specific direct or indirect costs to which they relate.  B. <input type="checkbox"/> The credits/receipts are handled as a general adjustment to the indirect pool.  C. <input type="checkbox"/> The credits/receipts are treated as income and are not offset against costs.  D. <input type="checkbox"/> Combination of methods<sup>1</sup>  Y. <input type="checkbox"/> Other<sup>1</sup></p>	

FORM CASB DS-2 (REV 10/94)

<sup>1</sup> Describe on a Continuation Sheet.

<b>COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS</b>		<b>CONTINUATION SHEET</b>
		<b>NAME OF REPORTING UNIT The University of Texas at El Paso</b>
<b>Item No.</b>	<b>Item Description</b>	
5.1.0 Revised	<p><u>Method of Charging Leave Costs</u></p> <p>Vacation, sick, and other leave costs with the exception of separation leave are direct charged to as salaries. Separation costs, not termination costs are pooled annually to generate a separation leave fringe percentage that is evaluated on an annual basis.</p> <p>The majority of leave costs are taken on a cash basis, however, Termination-costs are assessed on an accrual basis as a percentage of salary and direct charged to the sponsored agreement as part of the fringe benefits. This assessment is used to fund an institutional account. This account is then charged when lump-sum payments for accrued vacation are made to the employee. Payment occurs when the employee separates from employment with the University. The accrual account is reviewed on an annual basis by the Comptroller's office to ensure that no excessive balance is accruing. The percentage may be adjusted to ensure that no excessive balance builds up over a period of time. All fund groups are assessed the same percentage and there is no discrimination between fund groups.</p> <p><u><b>End of Part V</b></u></p>	

<b>COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS</b>		<b>PART VI - DEFERRED COMPENSATION AND INSURANCE COSTS</b>													
		<b>NAME OF REPORTING UNIT The University of Texas at El Paso</b>													
Item No.	Item Description														
	Instructions for Part VI														
	<p>This part covers the measurement and assignment of costs for employee pensions, post retirement benefits other than pensions (including post retirement health benefits) and insurance. Some organizations may incur all of these costs at the main campus level or for public institutions at the governmental unit level, while others may incur them at subordinate organization levels. Still others may incur a portion of these costs at the main campus level and the balance at subordinate organization levels.</p> <p>Where the segment (reporting unit) does not directly incur such costs, the segment should, on a continuation sheet, identify the organizational entity that incurs and records such costs. When the costs allocated to Federally sponsored agreements are material, the reporting unit should require that entity to complete the applicable portions of this Part IV. (See item 4, page (i), General Instructions)</p>														
6.1.0	<u>Pension Plans.</u>														
6.1.1 Revised	<p>Defined-Contribution Pension Plans. Identify the types and number of pension plans whose costs are charged to Federally sponsored agreements. (Mark applicable line(s) and enter number of plans.)</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; width: 10%;"></th> <th style="text-align: left; width: 70%;"><u>Type of Plan</u></th> <th style="text-align: right; width: 20%;"><u>Number of Plans</u></th> </tr> </thead> <tbody> <tr> <td>A.</td> <td><input checked="" type="checkbox"/> Institution employees participate in State/Local Government Retirement Plan(s)</td> <td style="text-align: right;">1</td> </tr> <tr> <td>B.</td> <td><input checked="" type="checkbox"/> Institution uses TIAA/CREF plan or other defined contribution plan that is managed by an organization not affiliated with the institution</td> <td style="text-align: right;">1</td> </tr> <tr> <td>C.</td> <td><input type="checkbox"/> Institution has its own Defined-Contribution Plan(s)<sup>1</sup></td> <td style="text-align: right;"></td> </tr> </tbody> </table>				<u>Type of Plan</u>	<u>Number of Plans</u>	A.	<input checked="" type="checkbox"/> Institution employees participate in State/Local Government Retirement Plan(s)	1	B.	<input checked="" type="checkbox"/> Institution uses TIAA/CREF plan or other defined contribution plan that is managed by an organization not affiliated with the institution	1	C.	<input type="checkbox"/> Institution has its own Defined-Contribution Plan(s) <sup>1</sup>	
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6.1.2	<p>Defined-Benefit Pension Plan. (For each defined-benefit plan (other than plans that are part of a State or Local government pension plan) describe on a continuation sheet the actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.)</p> <p>N/A - Participates in State Plan</p>														

FORM CASB DS-2 (REV 10/94)

<sup>1</sup> Describe on a Continuation Sheet.

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART VI - DEFERRED COMPENSATION AND INSURANCE COSTS
		NAME OF REPORTING UNIT The University of Texas at El Paso
Item No.	Item Description	
6.2.0	<p><u>Post Retirement Benefits Other Than Pensions (including post retirement health care benefits)(PRBs).</u> (Identify on a continuation sheet all PRB plans whose costs are charged to Federally sponsored agreements. For each plan listed, state the plan name and indicate the approximate number and type of employees covered by each plan.)</p> <p>Z. <input checked="" type="checkbox"/> Not Applicable</p>	
6.2.1	<p>Determination of Annual PRB Costs. (On a continuation sheet, indicate whether PRB costs charged to Federally sponsored agreements are determined on the cash or accrual basis of accounting. If costs are accrued, describe the accounting practices uses, including actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.)</p>	
6.3.0 Revised	<p><u>Self-Insurance Programs (Employee Group Insurance).</u> Costs of the self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)</p> <p>A. <input checked="" type="checkbox"/> When accrued (book accrual only)</p> <p>B. <input type="checkbox"/> When contributions are made to a nonforfeitable fund</p> <p>C. <input type="checkbox"/> When contributions are made to a forfeitable fund</p> <p>D. <input type="checkbox"/> When the benefits are paid to employee</p> <p>E. <input type="checkbox"/> When amounts are paid to an employee welfare plan</p> <p>Y. <input type="checkbox"/> Other or more than one method<sup>1</sup></p> <p>Z. <input type="checkbox"/> Not Applicable</p>	
6.4.0	<p><u>Self-Insurance Programs (Worker's Compensation, Liability, and Casualty Insurance.)</u></p>	
6.4.1	<p>Worker's Compensation and Liability. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)</p> <p>A. <input type="checkbox"/> When claims are paid, or losses are incurred (no provision for reserves)</p> <p>B. <input type="checkbox"/> When provisions for reserves are recorded based on the present value of the liability</p> <p>C. <input type="checkbox"/> When provisions for reserves are recorded based on the full or undiscounted value, as contrasted with present value, of the liability</p> <p>D. <input checked="" type="checkbox"/> When funds are set aside, or contributions are made to a fund</p> <p>Y. <input type="checkbox"/> Other or more than one method<sup>1</sup></p> <p>Z. <input type="checkbox"/> Not Applicable</p>	

FORM CASB DS-2 (REV 10/94)

<sup>1</sup> Describe on a Continuation Sheet.

**COST ACCOUNTING STANDARDS BOARD  
DISCLOSURE STATEMENT  
REQUIRED BY PUBLIC LAW 100-679  
EDUCATIONAL INSTITUTIONS**

**PART VI - DEFERRED COMPENSATION AND  
INSURANCE COSTS**

**NAME OF REPORTING UNIT  
The University of Texas at El Paso**

Item No.	Item Description
6.4.2	<p>Casualty Insurance. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)</p> <p>A. _____ When losses are incurred (no provision for reserves)</p> <p>B. _____ When provisions for reserves are recorded based on replacement costs</p> <p>C. _____ When provisions for reserves are recorded based on reproduction costs new less observed depreciation (market value) excluding the value of land and other indestructible.</p> <p>D. _____ Losses are charged to fund balance with no charge to contracts and grants (no provision for reserves)</p> <p>Y. <input checked="" type="checkbox"/> Other or more than one method<sup>1</sup></p> <p>Z. _____ Not Applicable</p>

<b>COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS</b>		<b>CONTINUATION SHEET</b>
		<b>NAME OF REPORTING UNIT The University of Texas at El Paso</b>
Item No.	Item Description	
6.4.2	<p data-bbox="347 436 578 464"><u>Casualty Insurance</u></p> <p data-bbox="347 499 1438 646">Vehicles – Liability insurance as required by state law, is provided on all University owned vehicles. Premiums are paid from institutional funds. The policy carries a deductible that might be paid by the department responsible for any accident or loss. If international travel is required as part of the award, special insurance can be purchased and charged to the grant.</p> <p data-bbox="347 682 1438 772">Equipment – Departments are given the option of insuring stand-alone pieces of equipment through a policy obtained from UT System. If required by the award, special insurance will be purchased and charged to the award.</p> <p data-bbox="347 808 1438 856">Buildings and contents – All buildings and contents are insured, and premiums are paid from institutional funds.</p> <p data-bbox="347 1014 524 1041"><b><u>End of Part VI</u></b></p>	

<b>COST ACCOUNTING STANDARDS BOARD          DISCLOSURE STATEMENT          REQUIRED BY PUBLIC LAW 100-679          EDUCATIONAL INSTITUTIONS</b>		<b>PART VII - CENTRAL SYSTEM OR GROUP          EXPENSES</b>
		<b>NAME OF REPORTING UNIT          The University of Texas at El Paso</b>
Item No.	Item Description	
	<p style="text-align: center;">DISCLOSURE BY CENTRAL SYSTEM OFFICE, OR GROUP (INTERMEDIATE ADMINISTRATION) OFFICE, AS APPLICABLE.</p> <p>Not Applicable.</p>	

FORM CASB DS-2 (REV 10/94)