



# UNIFORM ACCOUNTING STANDARD (UAS) DEFINITIONS

## UNIVERSITY OF CALIFORNIA, MERCED

### COST STANDARDS AND POLICY

The University maintains its accounting records in accordance with the Uniform Accounting Structure (UAS) system prescribed by the National Association of College and University Business Officers (NACUBO). This system allows for the production of budgetary and financial reports that are uniform to the functional level of detail. The UAS and the procedures for arranging data in the UAS format are described as follows:

Instruction (40xxxx)		
<p>This category includes expenditures for most activities that are part of an Institution's instruction program. In addition to the sub-categories, the following expenditures also roll-up under this UAS category:</p> <p>(1) Departmental Research and Public Service that are not separately budgeted for</p> <p>(2) Expenditures for department chairpersons who are also instructors</p>	Sub-Categories	UAS Code
	<b>General Academic</b> Instructional activities (credit and noncredit) in operation during the academic year (as defined by the Institution) that are associated with academic offerings under HEGIS discipline categories 0100-4900.	<b>400100</b> <i>General Academic</i>
	<b>Occupational &amp; Vocational</b> Activities (both credit and noncredit) established primarily to provide instruction in disciplines usually associated with HEGIS discipline categories 5000-5500.	<b>400500</b> <i>Occupational &amp; Vocational</i>
	<b>Summer Session</b> Unique instructional and administrative activities in operation during a summer session, interim session, or other period not associated with an institution's regular academic term and which are incurred solely as a result of conducting a special session.	<b>400700</b> <i>Summer Session</i>
	<b>University Extension</b> Activities (both credit and noncredit) that are conducted to provide instruction to members of the community or other groups external to the Institution.	<b>400900</b> <i>University Extension</i>
	<b>UCOP/Restricted Use</b> The following UAS codes are to be used by UCOP/Central Accounting.	<b>400202</b> <i>Educational Fee Expense Proration</i>
		<b>400205</b> <i>Instruction-UCOP Assessment</i>
<b>400235</b> <i>Equipment Capitalization/Offset Capital</i>		
Research (44xxxx)		
<p>This category includes expenditures for:</p> <p>(1) All activities specifically organized to produce research outcomes (institutes, research centers, and individual and/or project research) whether commissioned by an agency external to the institution or budgeted separately by an organizational unit within the institution</p> <p>(2) Expenditures for departmental research that are <u>separately and specifically budgeted for research</u></p>	Sub-Categories	UAS Code
	<b>Institutes &amp; Research Centers</b> This sub-category includes expenditures for research-related program elements that are part of a formal research organization created to manage a number of research efforts. Institutes and Research Centers reported under this sub-category should only include Organized Research Units (ORUs).	<b>440100</b> Institutes & Research Centers **All Disciplines**
	<b>Individual or Project Research</b> This sub-category includes expenditures for research activities generally managed within an academic department created in response to a contract or a grant or through the specific allocation of institutional resources for the conduct of a research study or investigation. This sub-category includes departmental research expenditures that are separately budgeted.	<b>440450</b> Individual or Project Research **ANR Only**
		<b>440500</b> Individual or Project Research **All Other Disciplines**
	<b>UCOP/Restricted Use</b> The following UAS codes are to be used by UCOP/Central Accounting	<b>440205</b> <i>Research-UCOP Assessment</i>
		<b>440235</b> <i>Equipment Capitalization/Offset Capital</i>

Public Service (62xxxx)		
<p>This category includes funds expended for activities established primarily to provide non-instructional services beneficial to individuals and groups associated with particular sectors of the community outside the institution.</p> <p>Examples of activities within this category include:</p> <ul style="list-style-type: none"><li>(1) Community service programs (excluding instructional activities)</li><li>(2) Cooperative extension services, conferences, institutes, general advisory services</li><li>(3) Reference Bureaus</li><li>(4) Radio and Television</li><li>(5) Consulting</li><li>(6) Similar non-instructional services</li></ul>	Sub-Categories	UAS Code
	<b>Community Service</b> This sub-category includes expenditures for activities carried on to provide general community services, excluding instructional activities, such as conferences and institutes, general advisory services and reference bureaus, radio and television, consulting and similar activities.	<b>620101</b> <i>Arts &amp; Lectures</i>
		<b>620103</b> <i>Community Service Projects</i>
		<b>620105</b> <i>Work Study Programs-Contracting Agencies</i>
		<b>620107</b> <i>Other</i>
		<b>620109</b> <i>Public Service-Accrued Vacation</i>
	<b>Cooperative Extension Service</b> This sub-category includes expenditures for non-instructional activities established through cooperative extension efforts between the institution and outside agencies (e.g. agricultural extension, urban extension). This sub-category is intended primarily for land-grant colleges and universities.	<b>620501</b> <i>Cooperative Extension Service</i>
	<b>UCOP/Restricted Use</b> The following UAS codes are to be used by UCOP/Central Accounting	<b>620205</b> <i>Public Service-UCOP Assessment</i>
<b>620235</b> <i>Equipment Capitalization/Offset Capital</i>		
Academic Support (43xxxx)		
<p>This category includes funds expended primarily to provide support services for the Institution’s three primary missions/programs – instruction, research, and public service, as follows:</p> <ul style="list-style-type: none"><li>(1) Retention, preservation, and display of educational materials – for example, libraries, museums, and galleries</li><li>(2) Provision of services that directly assist the academic functions of the Institution, such as demonstration schools associated with a department, school, or college of education</li><li>(3) Media, such as audio/visual services and technology, for example, computing support</li><li>(4) Academic administration, including academic deans but not department chairpersons, which provides administrative support and management direction to the primary programs</li><li>(5) Separately budgeted support for course and curriculum development</li></ul>	Sub-Categories	UAS Code
	<b>Libraries</b> This sub-category includes expenditures for all activities that directly support the operation of a catalogued or otherwise classified collection of published materials	<b>430101</b> <i>Libraries</i>
		<b>430105</b> <i>Libraries-UCOP Assessment</i>
	<b>Museums and Galleries</b> This sub-category includes expenditures for all activities (excluding libraries) established to provide services related to the collection, preservation, and exhibition of historical materials, art objects, scientific displays, etc.	<b>430201</b> <i>Museums and Galleries</i>
		<b>430205</b> <i>Academic Support-UCOP Assessment</i>
		<b>430235</b> <i>Equipment Capitalization/Offset Capital</i>
	<b>Audio/Visual Services</b> This sub-category includes expenditures for all activities providing audio/visual materials or media services in support of the University’s primary programs.	<b>430301</b> <i>Audio/Visual Services</i>
	<b>Computing Support</b> This sub-category includes expenditures for activities established to provide computing support to the University’s primary programs. (Note: administrative data processing is excluded from this category and should be placed in the ‘Institutional Support’ category.)	<b>430401</b> <i>Computing Support</i>
	<b>Ancillary Support</b> This sub-category includes expenditures for activities that provide support services to the University’s primary programs that are not appropriately classified within previous sub-categories. For example, a demonstration (lab) school associated with a school would fall in this category.	<b>430520</b> <i>Dental Clinic</i>
		<b>430525</b> <i>Elementary School</i>
		<b>430530</b> <i>Fine Arts Productions</i>
		<b>430560</b> <i>Neuropsychiatric Institutes</i>

Academic Support (43xxxx) (Continued)		430565 Optometry Clinics
		430570 Psychology Clinic
		430580 Service to Industry
		430590 Veterinary Medicine Clinic
		430592 Vivarium
		430575 Research Vessels
		430585 University Press
		430594 Shops
		430540 Medical Laboratories
		430595 Other
		430801 Academic Administration
	Academic Administration This sub-category includes expenditures for administrative support and management direction for the University's primary programs. This sub-category is used to identify separately expenditures for the management function of the University's primary programs, including expenditures for academic deans, but not department chairpersons. As a result, this sub-category should include only the costs of deans and their immediate offices, such as associate/assistant deans, administrative assistants, secretaries, etc., and their related travel, supplies, and equipment expenditures.	
	Course and Curriculum Development This sub-category includes expenditures separately budgeted for activities that may result in instructional offerings at some time, as well as separately identifiable expenditures for any activities intended to improve the content or presentation of current offerings.	430601 Course and Curriculum Development
	UCOP/Restricted Use The following UAS codes are to be used by UCOP/Central Accounting	430701 Academic Support-Accrued Vacation
	430802 Educational Fee Expense Proration	
Student Services (68xxxx)		
This category includes funds expended for the admissions and registrar's offices and for activities whose primary purpose is to contribute to a student's emotional and physical well-being and intellectual, cultural, and social development outside the context of a formal instruction program, including the following:  (1) Student activities, cultural events, student newspapers, intramural athletics, student organizations, and intercollegiate athletics	Sub-Categories	UAS Code
	Administration This sub-category includes expenditures of activities established to provide administrative guidance and support for Student Services, such as Deans of Students and Vice Chancellors-Student Affairs.	680001 Administration
	Cultural and Social Activities This sub-category includes expenditures for activities established to provide for a student's social and cultural development outside the degree curriculum. Activities included in this sub-category include cultural events, student newspapers, intramural athletics, student organizations, etc. Expenditures for intercollegiate athletics programs are included in this sub-category if the program is not operated as a self-supporting operation.	680102 Cultural Programs
		680103 Associated Students
		680105 Housing Services

<div>(if the program is operated as an integral part of the department of physical education, and not as a self-supporting activity)</div> <div>(2) Counseling and career guidance, excluding informal academic counseling by the faculty</div> <div>(3) Student aid administration</div> <div>(4) Student health services (if not operated as a self-supporting activity)</div>		<div>680106</div> <div>Other Social Services</div>
		<div>680107</div> <div>Public Ceremonies</div>
		<div>680108</div> <div>Recreational Programs</div>
	<div>Supplementary Education Services</div> <div>This sub-category includes expenditures for activities established primarily to provide matriculated students with supplemental instruction outside of the normal academic program (e.g. remedial instruction)</div>	<div>680301</div> <div>Supplementary Educational Services</div>
	<div>Counseling and Career Guidance</div> <div>This sub-category includes testing centers, placement offices, etc.</div>	<div>680403</div> <div>Counseling</div>
		<div>680405</div> <div>Disadvantaged Students Assistance (DS)</div>
		<div>680406</div> <div>Foreign Students Programs</div>
		<div>680408</div> <div>Placement</div>
	<div>Financial Aid Administration</div> <div>This sub-category includes only expenditures for activities established to provide financial aid services and assistance to students. Financial aid distributions are not to be included in this sub-category and are to go to the 'Student Financial Aid' category.</div>	<div>680601</div> <div>Financial Aid Administration</div>
	<div>Student Admissions and Records</div> <div>This sub-category includes expenditures for the activities of the student admissions office and the registrar's office.</div>	<div>680702</div> <div>Admissions</div>
		<div>680708</div> <div>Registrar</div>
	<div>Student Health Services</div> <div>This sub-category includes expenditures for student health services operated as a service to the student body rather than as an essentially self-supporting auxiliary enterprise.</div>	<div>680901</div> <div>Student Health Services</div>
	<div>UCOP/Restricted Use</div> <div>The following UAS codes are to be used by UCOP/Central Accounting</div>	<div>680002</div> <div>Educational Fee Expense Proration</div>
		<div>680201</div> <div>Student Services-Accrued Vacation</div>
		<div>680205</div> <div>Student Services-UCOP Assessment</div>
		<div>680235</div> <div>Equipment Capitalization/Offset Capital</div>
Institutional Support (72xxxx)		
<div>This category includes expenditures for the following:</div> <div>(1) Central executive-level activities involving management and long-range planning for the entire institution, such as the governing board, planning and programming, and level services</div> <div>(2) Fiscal operations, including the investment offices</div>	Sub-Categories	UAS Code
	<div>Executive Management</div> <div>This sub-category includes expenditures for all central executive level activities distinct from any one program involving management and long-range planning for the entire institution, including such operations as executive direction (e.g. the governing board), planning and programming, and legal operations.</div>	<div>720110</div> <div>Regents' Office</div>
		<div>720130</div> <div>President and Vice President</div>
		<div>720150</div> <div>Chancellors and Vice Chancellors</div>
		<div>720160</div> <div>Treasurer</div>
		<div>720170</div>

(3) Administrative data processing (4) Space management (5) Employee personnel and records (6) Logistical activities that provide procurement, storerooms, safety, security, printing, and transportation services to the institution (7) Faculty and staff support services that are not operated as auxiliary enterprises (8) Activities involving community and alumni relations, including development and fund raising		<i>General Counsel</i>
		<b>720180</b>
		<i>Academic Senate</i>
		<b>720190</b>
		<i>Planning and Budgeting</i>
	<b>Fiscal Operations</b>	<b>720310</b>
	This sub-category includes expenditures for operations related to fiscal control and an institution's investments, such as the accounting office, bursar, etc.	<i>Accounting</i>
		<b>720320</b>
		<i>Auditing – Internal and External</i>
		<b>720330</b>
		<i>Cashiers</i>
		<b>720340</b>
		<i>Contracts and Grants Administration</i>
		<b>720350</b>
		<i>Bad Debt Write-Off</i>
		<b>720360</b>
		<i>Insurance Management</i>
	<b>General Administration Services</b>	<b>720520</b>
	This sub-category includes expenditures for activities that provide central administrative support to the other activities of the institution, such as administrative data processing and employee personnel and records.	<i>Computer Centers</i>
		<b>720530</b>
		<i>Environmental Health and Safety</i>
		<b>720550</b>
		<i>Information Systems</i>
	This sub-category excludes expenditures for student admissions and the registrar's office, which are reported under the 'Student Services' category.	<b>720580</b>
		<i>Personnel</i>
		<b>720590</b>
		<i>Other</i>
<b>Logistical Services</b>	This sub-category includes expenditures for activities that provide procurement services and support materials for the operation of the campus, such as purchasing, transportation, printing, campus security, etc.	<b>720710</b>
		<i>Business Management</i>
		<b>720711</b>
		<i>Construction Management</i>
		<b>720715</b>
		<i>Duplicating</i>
		<b>720725</b>
		<i>Garage</i>
		<b>720750</b>
		<i>Mail and Messenger</i>
		<b>720752</b>
		<i>Materiel Management</i>
		<b>720760</b>
<b>Community Relations (Public Relations/Development)</b>	This sub-category includes expenditures for activities established to maintain relationships with the general community, alumni, or other constituents, and to conduct activities related to development and fund raising.	<i>Police</i>
		<b>720790</b>
		<i>Telephone</i>
		<b>720910</b>
		<i>Development</i>
		<b>720970</b>
		<i>Public Information</i>
		<b>720972</b>

Institutional Support (72xxxx) (Continued)		Publications	
		720975 Relations with Schools	
	Recharges to Student Services This sub-category includes accounts recharged for Institutional Support and Maintenance and Operation of Plant costs funded by student fees	721201 Recharged to Student Services	
	UCOP/Restricted Use The following UAS codes are to be used by UCOP/Central Accounting	720801 Institutional Support-Accrued Vacation	
		721202 Educational Fee Expense Proration	
		720205 Institutional Support-UCOP Assessment	
		720235 Equipment Capitalization/Offset Capital	
Operation and Maintenance of Plant (64xxxx)			
This category includes the following:  (1) All expenditures of current operating funds for the operation and maintenance of physical plant (the net of amounts charged to auxiliary enterprises, hospitals, and independent operations (2) All expenditures for operations established to provide services and maintenance related to grounds and facilities (3) Utilities, fire protection, and certain types of maintenance expenditures made from plant funds, which are reclassified as current fund expenditures as fiscal closing	Sub-Category	UAS Code	
	Operations and Maintenance of Plant	640101 Administration	
		640202 Building Maintenance and Major Repairs and Alterations	
		640303 Fire Department	
		640404 Grounds Maintenance	
		640505 Janitorial Service	
		640606 Plant Services	
		640707 Refuse Disposal	
		640808 Utilities	
		640901 Recharges to Students Services	
	UCOP/Restricted Use The following UAS codes are to be used by UCOP/Central Accounting	640205 OMP-UCOP Assessment	
		640235 Equipment Capitalization/Offset Capital	
		640900 OMP-Accrued Vacation	
	Student Financial Aid (78xxxx)		
	This category includes the following expenditures:  (1) Scholarships and fellowships financed from current funds (either restricted or unrestricted) given as an outright grant to students selected by the Institution	Sub-Category	UAS Code
		Student Financial Aid	780101 Student Financial Aid
			780109 Student Financial Aid – Contra **Scholarship Allowance**

<p>(2) Trainee stipends, prizes, and awards (except trainee stipend awarded to individuals who are not enrolled in formal course work, which are charged to instruction)</p> <p>(3) Aid to students in the form of tuition or fee remissions</p>		
<b>Auxiliary Enterprises (76xxxx)</b>		
<p>Auxiliary Enterprises are entities that exist to furnish goods or services to students, faculty, or staff and are managed essentially as self-supporting activities. Such enterprises include residence halls, food services, intercollegiate athletics (if self-supporting), college stores, faculty clubs, faculty and staff parking, faculty housing, and student health services (if self-supporting)</p> <p>This category includes all expenditures relating to the operation of auxiliary enterprises, including expenditures for operation and maintenance of plant and institutional support.</p>	Sub-Category	UAS Code
	<b>Auxiliary Enterprises</b>	<b>760100</b> <i>Apartments</i>
		<b>760200</b> <i>Bookstores</i>
		<b>760300</b> <i>Cafeterias</i>
		<b>760400</b> <i>Residence Halls</i>
		<b>760500</b> <i>Parking</i>
		<b>760600</b> <i>Intercollegiate Athletics</i>
		<b>760700</b> <i>Other</i>
		<b>760205</b> <i>Auxiliary Enterprises-UCOP Assessment</i>
	<b>UCOP/Restricted Use</b> The following UAS codes are to be used by UCOP/Central Accounting	<b>760235</b> <i>Equipment Capitalization/Offset Capital</i>