

EXPENDITURE STUDY DEFINITIONS

BASIC DEFINITIONS

- ❖ Expenditures = expenditures and encumbrances of general funds and tuition and fees special funds (TFSF), including fringe benefits, 13th month data
 - Follows IPEDS expenditures
 - All expenditures for regular for-credit fall and spring semester accounts
 - Includes prior fiscal year accounts encumbrance liquidations
 - Excludes current year encumbrances
 - Excludes summer school and continuing education accounts
- ❖ SSH = Student Semester Hours
- ❖ Expenditures per SSH = Expenditures/SSH
- ❖ Course FTE (CFTE) = SSH divided by 30 for undergraduate courses and 24 for graduate courses
- ❖ Expenditures per CFTE = Expenditures/CFTE

CALCULATIONS AND DISTRIBUTED COSTS

- ❖ All expenditures with Instructional expenditure function codes that were not specifically shown in the departmental expenditures were allocated to the departments based on prorata shares of faculty salary. Examples might include dean's account, professional development, equipment accounts, etc.
- ❖ Expenditures were distributed across lower division, upper division and graduate level using prorata shares of faculty salary. The faculty analysis is similar to the process used by the workload study from the Institutional Research Office (IRO). However, the faculty data, in lieu of FTE, uses salary data matched to the faculty so identified.
- ❖ Non-instruction expenditures (Organized Research, Public Service, Academic Support, etc.) are shown by General Fund and Tuition and Fees Special Fund totals
- ❖ UH Systemwide Support shares for each campus calculated by prorata shares of the campus budget to the total UH budget. This is also the method used for the Community College shares of the CC Systemwide Support expenditures.

PRIMARY USE OF EXPENDITURES STUDY

- ❖ The more common application is for the Program Cost Study. The expenditures are used on the supply side of the Academic Crossover. The expenditures data, applied to the crossover, allow program costs to be calculated.
- ❖ Additionally, with appropriate attention to commensurability, the data can be compared within the UH and, externally, with other higher education institutions. Expenditures per SSH can be reviewed/analyzed vis-à-vis teaching loads, class size and/or student-faculty ratios, etc.