To:   Dr. Linda Johnsrud, UH, Vice President for Academic Planning and Policy  
Debra Fitzsimons, Vice Chancellor for Administrative Affairs, UH Hilo  
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From:  Brendan Hennessey,  
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RE:    Methodology for Instructional Cost/Revenue Calculations for Change of Status from Provisional to Established for MA in Counseling Psychology

Date:  04/16/2009

Aloha…

In regards to the UH Hilo Psychology Department’s MA Program in Counseling Psychology’s current “Provisional to Established” program status change request to the Board Of Regents, it has come to our attention that certain specific questions have arisen from the CCAO review of supporting materials submitted for the meeting on March 18, 2009. Specifically, there was an important question related to the methodology used to perform the instructional cost/revenue calculations.

We appreciate the opportunity to respond to this important question and hope that the response below sufficiently addresses the questions. Moreover, in light of the issues to be reviewed, we look forward to any dialogue or effort at inducing system-wide clarity and standard practices used in accurately determining program instructional cost/revenues.

Method for Instructional Cost Calculations (Row by Row):

The following explanation applies to the years between 2005 and 2009. An explanation of the figures for the projected years of 2009 to 2013, particularly in regards to the annual SSH and instructional costs (without fringe), is provided in the main narrative document on pp. 10-11.

A: The headcounts of all graduate students were obtained from UHAPPS_IROFZ_IRO_BASE for fall semesters only.

B: The SSH numbers between 2005 and 2009 were obtained from the schedule source UHAPPS_IROFZ_SOCAD using the specific catalog identified courses (or PSY graduate CRS_LEVL) for fall and spring semesters. SSH here is not the Major’s SSH alone as would be taken from IRO_BASE, but all PSY graduate level SSH.

C: Program instructional cost without fringe is determined by:

1. identifying per academic year all FT or PT faculty persons assigned to teach any of the program-required or elective courses
2. obtaining identified faculty member’s employee type and monthly (PT) or annual (FT) salary from system managed secure HR data sources (PSEMPL & PSQEMPL) by academic year.
3. adding the faculty member’s semester hours taught towards the "program" distinct from total semester hours taught at the undergraduate level or even in other subject codes—
then summing Instructor Semester Hrs Taught toward the program each academic year and dividing by 24 to determine academic year FT or PT faculty FTE for C1 & C2.

4. determining the "workload unit cost" by taking the instructor annual salary and dividing it by 24...reflecting the contractual 24 instructional/research units a faculty member is contractually expected to fulfill.

5. summing the individual faculty's semester hrs taught toward the program multiplied by the respective faculty member's "workload unit cost" for each provisional academic year.

6. delivering multiple layers (3) detailing all costing analysis elements to department chair or responsible party for joint review, and reconciling assignments and associated costs appropriately and consensually, and revising the total cost calculations accordingly.

D: Other personnel costs (excluding PT fac):
   This figure was calculated by the Director of the Counseling Psychology Program in consultation with the Chair of the Psychology Department.

E: Unique program costs:
   This figure was calculated by the Director of the Counseling Psychology Program in consultation with the Chair of the Psychology Department.

F: Autosum of rows K1 and K3: The formula for this calculation is embedded in the template.

G: Resident tuition rate for graduate students (this is an underestimate as the program typically have one or two non-resident students)

H: Any departmental/program revenues generated other than tuition.

I: Autosum of rows G and H: The formula for this calculation is embedded in the template.

K, K2, K4: Autocalcs using K1 and K2: The formula for this calculation is embedded in the template.

K1, K2: Sums for FT faculty total salary and PT salary; method explained in item C above.

L: Autosum of system wide and non-instructional support costs per SSH (from footnoted system campus expenditures reporting)

N: Autocalc of cost per SSH

M: Total campus expenditures per SSH (from footnoted system campus expenditures reporting)

We are thankful for the opportunity to account for the methods and rationale that have guided completing the cost/revenue sheet for the PSYC MA program. And we look forward now as in the past--to any discussion and/or necessary spreadsheet/footnote revisions or cross-training processes that may lead to some standardization of instructional cost/revenue calculation methods across the system campuses.