

Appendix B: Expenditure Function Definitions

A. Remedial Education Programs

1. Direct Instruction and Program Delivery

Captures expenditures for direct salaries and related expenditures, and for direct instructional classroom and program materials related to instruction and public service activities within remedial education programs.

A. Instruction

- Salaries/Employment Taxes/Fringe Benefits – Regular faculty
- Salaries/Employment Taxes/Fringe Benefits – Adjunct faculty
- Direct instructional materials

B. Public service

Non-instructional public service activities such as community service programs, conferences, consulting, general advisory services, cooperative extension services

- Salaries/Employment Taxes/Fringe Benefits – Regular faculty
- Salaries/Employment Taxes/Fringe Benefits – Adjunct faculty/Full-time Program Staff
- Direct instructional materials

2. Direct Academic Support

Captures expenditures for academic support functions that are in direct support of students and their immediate instructional environment and are closely associated with the remedial programs.

- Post-program testing – Expenditures estimated by the individual colleges

We could only breakout post-program testing for this category due to time and system constraints; however, we have provided a brief qualitative understanding of faculty effort in curriculum development, unsponsored research and professional development related to remedial programs.

3. Indirect Non-instructional Support

Captures expenditures for student and administrative services, testing, library and instructional support and academic and administrative computing that can be indirectly allocated to remedial programs. Expenditures are calculated based on a proportion of FTE students in remedial programs. In addition, this category will capture scholarship funds that pass through the CUNY system to remedial students, but these funds will not be included in total expenditures for remedial education.

- Enrollment management services – share of expenditures for admissions, admissions advisement, financial aid and registration

- Testing (excluding post-program testing) – Expenditures estimated by the individual colleges
- General Administrative services – share of expenditures for financial services, general administrative services (e.g., supplies, equipment, non-instructional personnel, telecommunications), campus planning, grants administration, legal affairs and human resources
- General Institutional Support services – share of expenditures for security, campus planning, development and public relations services, institutional research, receiving and mail services, technical services and telecommunications
- Student activities and services – share of expenditures for student activities, events and organizations (separate from organized activities), child care, career planning, medical services, counseling and veteran's affairs
- Instructional support and activities – audio visual activities, media centers, learning centers (organized activities)
- Library support – share of expenditures related to the expenditures on books and library operations
- Academic computing – share of expenditures related to general academic computing (special expenditures only for specific programs are included in direct instructional materials)
- Administrative computing – share of expenditures related to administrative computing/technology
- Scholarships and stipends – scholarship and stipend funds owed to remedial students after tuition/fees have been collected

4. Facilities & Operations

Captures expenditures for the provision and maintenance of college grounds for students, faculty and administrators that can be indirectly allocated to remedial programs. Expenditures are estimated based on FTE students in remedial programs.

- Energy – share of utility expenditures
- Building rental – share of rental expenditures for leased facilities
- Maintenance and operations – share of expenditures for operations established to provide services and maintenance related to grounds and facilities

5. Notes on Expenditures

- The break-out of expenditures related to the Pre-freshmen Immersion program were estimated by the colleges and the Academic Affairs office.
- Some of the expenditures from continuing education activities were collected from the individual colleges rather than the CUNY System financial system.
- Total expenditures related to the grant programs were collected from the Research Foundation; however, allocations to the functional categories in this report were estimated by PwC.

B. Outreach Programs

In order to gain a broad understanding of the scope of outreach activities at CUNY, PwC conducted a high-level review of restricted funds received by the University in FY97. Because the vast majority of Outreach programs (broadly defined as all programs in basic skills and ESL for non-CUNY enrolled students) are funded through special grants rather than tax levy dollars, PwC used data available through the Research Foundation to evaluate all CUNY programs funded with restricted dollars.

The Research Foundation was able to provide budgets and funding sources for government and private grants given to CUNY during FY97. Outreach programs not captured by Research Foundation records included any private gift or grant collected by the college and not reported to the foundation, as well as any outreach programs paid for through unrestricted funds.

As there were 1432 grants received in FY97, and only limited data was available on each grant, PwC took numerous steps to narrow the number of grants to be reviewed within the limited time frame available. First, we chose the four major subject categories we believed were most likely to hold Outreach activities: Education, Vocational Training/Education, Community Service and Occupational Counseling. Programs falling within all other areas, which ranged from subjects that may contain Outreach or Remedial programs (e.g., English and Mathematics) to subjects that were far less likely to contain these programs (e.g., Chemistry) were not reviewed. Within these four categories, we limited the review to grants over \$50,000. Based on conversations with system staff, we believe that the majority of large funding grants dedicated to Outreach programming have been captured through this limited review.

Grants were reviewed and, if applicable, placed into the categories of Work Preparation, Adult Education and Public School Collaboration. However, due to the lack of centrally available data, as well as project time constraints, the categorization of activities has not been reviewed with the Principal Investigators on each grant, and therefore should be seen as an estimate rather than an audit of Outreach activities. In addition, grants having program components from more than one category were labeled according to their primary activity rather than subdivided and placed in multiple categories.