

## Background for Program Review Expenditure and FTES Data

### Expenditure Data:

- Date retrieved from FRS database year-end snapshot.
- Linked all data to OrgUnit (An internal coding for fiscal grouping)
- Excludes Summer Funds.
- Included accounts '111000' through '116999' (regular accounts), '683%' or '773%' (lottery) and '117881', '117882', '117906', '117934', '117963', '117964', '117965', '117966' (Trust Accounts).
- Excluded '116759' accounts for Non-Department communications & network (CNS) charges.
- Included the following Subcodes Grouped by Category:
- Staff and Faculty expenditures cannot be separated due to Fiscal Affairs accounting practices.
- Workstudy (subcodes 3900 & 3930) is shown at 100% of amount paid.

Category	Cost Type	Sub Code Included
Staff & Faculty	Personnel Costs	3010-3602, 3900-3930, 5400, 5420, 5440, 5480
Supplies & Services	Operating Expenses	4500-4572, 4720, 4736, 4740, 4980, 5460, 5470, 5520, 5800-5880
MVO (Motor Vehicle Operation)	Operating Expenses	4601-4617
New Equipment	Operating Expenses	4590-4591, 7770-7805
Computer H & S (Hardware & Software)	Operating Expenses	4592-4594, 5730-5755, 7850-7890
Faculty Recruitment	Operating Expenses	4660, 4690
Equipment Repair	Operating Expenses	4620-4622
Dept, CNS (Communications & Network Svcs)	Operating Expenses	4780-4902,
Postage	Operating Expenses	4950, 4952
Travel	Operating Expenses	5000-5193

### FTES Data:

- Taken from census enrollments.
- Aggregated by department for comparison of expenditure data, which exists, by department. For example, FTES in Biological Sciences include the subject areas of Biology, Botany and Zoology.
- Only includes Academic Year (Fall and Spring) terms.