

# THE COST STUDY AT UD

## Data Dictionary – Key Terms & Data Fields

(Edited 8/6/24)

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# KEY TERMS

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## “Origin of Instructor” Method

The method used by The Cost Study that assigns instructors and their associated instructional activity to the academic program where the instructor is budgeted, regardless of where the activity is delivered.

### EXAMPLE

- For a sociology professor whose salary/benefits are being paid entirely out of the sociology instructional budget: any class they teach (e.g., SOC305, ENG201, POLI206, etc.) should be assigned to the sociology CIP/program in your data submission.
- However, if a professor has a joint appointment with two departments (e.g., sociology and political science), and each department is responsible for 50% of that faculty member's salary/benefits, then the instructional activity should be divided evenly between those two departments. Ultimately, within a single program/department, you should always align the FTE, instructional activity, and direct expenditures for a given faculty member.

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## Missing vs. Zero Data

Beginning in the 2020 cycle, The Cost Study required that all data fields were filled in with a value, unless you wanted them treated as missing data. For the 2020 and 2021 cycles, missing data was signified by a blank cell. In order to improve the data validation process for the 2022, 2023, and 2024 cycles, instead of using a blank cell, you should now insert a value of 'm' to indicate missing data, i.e., when you are *unable to provide a value to the study*. In all other cases, cells should be filled in with a zero (or relevant numeric value).

For example, if you have a program that does not deliver any graduate-level courses, the SCH and OCS for those cells should be zero. However, for example, if you are unable to determine the number of FTE Supplemental Faculty for a program, you should insert an 'm' into the cell. With the exception of Column BS (intentionally blank), Column H (typically blank except for 'x' indicating that the program does not grant degrees), and Column BT (can be blank as long as a benefits dollar amount is provided in BQ), the upload form will not accept blank cells. Additionally, data entry forms must not contain blank cells (except where previously noted).

Please do NOT leave a cell empty or use an 'm' to indicate what you perceive as an “impossibility”. For example, if a program does not have any supplemental FTE (value = zero), then clearly it would be impossible to have any SCH taught by supplemental faculty. However, those SCH values should still be zero, because ultimately, there are zero SCH taught by supplemental faculty in that program.

Additionally, we account for these impossibilities in the calculation of metrics: any metric that has a zero in the denominator will result in a blank value. For example, zero SCH divided by zero FTE supplemental faculty will result in a blank value for the SCH/FTE Faculty metric for supplemental faculty. A blank value in the calculated metrics indicates that we were unable to produce that metric.

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## Program

An academic unit (identified by CIP code) used to report data and produce benchmarks for The Cost Study. Programs should be disaggregated only to the degree that they have distinguishable budgets. Typically, this occurs at the department level; however, institutions may choose to report at the college level or disaggregate departments into more specific programs if full-time equivalent (FTE) faculty counts, student credit hours (SCH), organized class sections (OCS), and direct expenditures can be clearly separated into those programs.

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## Instructional Budget

The basic operating budget of an academic program that funds faculty instructional activity. The instructional budget also supports research and service that is generally part of the workload expectation of tenured and tenure-track faculty and may be a part of the workload expectation of some regular, non-tenured faculty (not to be confused with separately-budgeted research and public service expenses).

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## Direct Expenditures

The Cost Study collects data on total direct expenditures in certain functional areas – instruction, research, and public service – at the program level. Direct expenditure data reflect costs incurred for personnel compensation, supplies, and services used in the conduct of each of these functional areas. They include acquisition costs of capital assets such as equipment and library books to the extent that funds are budgeted for and used by operating departments for instruction, research, and public service. For purposes of this study, exclude centrally allocated computing costs and centrally supported computer labs, graduate student tuition remission, and fee waivers.

You should report all Direct Instructional Expenditures from the entire fiscal year, including the salaries and benefits of any faculty or academic support staff on a 12-month appointment, as well as all other than personnel expenditures that are incurred within the fiscal year, so long as those expenditures are coming from the program's regular instructional budget.

- At many institutions, a program's regular instructional budget only provides compensation for courses taught during the major terms. These major terms are generally fall and spring at institutions on a semester calendar, and fall, winter and spring at institutions on a quarter/trimester calendar. Supplemental instructional expenditures that are incurred during non-major terms (e.g., summer), are generally not reported to the study because they typically come from a centralized university budget rather than a program-level budget. In such cases, the corresponding SCHs should not be included when reporting annual SCHs to the study. However, if summer SCHs are paid for by the program's regular instructional budget, then those expenditures (and corresponding SCHs) should be reported to the study.

You should also report all Direct Expenditures for separately budgeted research and public service that occurred during the fiscal year.

### NOTES

- Direct instructional expenditures are disaggregated into three pieces of data ([Salaries](#), [Benefits](#), and [Other Than Personnel Expenditures](#)).
- Consistent with IPEDS, the instruction function may include general academic instruction, occupational and vocational instruction, community education, preparatory and adult basic education, and remedial and tutorial instruction conducted by the faculty for the institution's students. However, for the purposes of The Cost Study, you should only include instruction that is supported by a program's instructional budget.
- Departmental research and service that are not separately budgeted should be included under instructional expenses.
- Exclude expenditures for academic administration where the primary function is administration. For example, exclude deans, but include department chairs.

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## Course

For The Cost Study, a course is defined as an instructional activity, identified by academic discipline and number, in which students enroll, typically to earn academic credit applicable to a degree objective.

- Exclude courses that are not-for-credit. Not-for-credit, or noncredit, courses are typically offered in continuing education and are not used toward the acquisition of a degree. Additionally, these courses are often not supported by the program's instructional budget.
- Include course sections with zero credits which are requirements of or prerequisites to degree programs, and which are scheduled, and consume institutional or departmental resources in the same manner as credit courses. Zero-credit course sections are typically supplemental to the credit bearing lecture portion of a course. Zero-credit sections are frequently listed as laboratory, discussion, or recitation sections in conjunction with the credit bearing lecture portion of a course. If zero-credit courses are taught by TAs, they should be reported under the non-credit bearing TA faculty type.
- Include in-person, online (both synchronous and asynchronous), and hybrid instruction, so long as the course has regular and substantive interaction between instructor(s) and students (i.e., you should exclude non-traditional courses such as Massive Open Online Courses).

**Course Section:** A unique group of students that meets with one or more instructors. Course sections of the same course should be counted as unique Organized Class Sections. For example, if a program offers four sections of English Composition, those should be treated as four distinct Organized Class Sections.

The Cost Study collects information on two types of courses: Organized Class Sections and Individualized Instruction. Use the [Course Section Decision Tree](#) to determine how courses should be classified.

- **Organized Class Sections (OCS):** A course that is provided principally by means of regularly scheduled classes meeting in classrooms or similar facilities at stated times or in a similar online environment. These courses will contribute to the student credit hour (unless they are zero-credit hour courses) and organized class section counts.
  - OCS can be classified as either lab/discussion/recitation sections or standard OCS (UG lower division, UG upper division, or graduate).
  - Lab/discussion/recitation sections are typically one- or zero-credit sections that supplement the primary lecture portion of a course. However, they can bear any number of credits and may also be offered without an associated lecture section.
- **Individualized Instruction:** A course in which instruction is not conducted in regularly scheduled class meetings.
  - This may include reading courses; research courses including dissertation/thesis research; individual lesson courses (typically in music and fine arts); and other out-of-classroom courses such as independent studies, practicums, and internships. However, these courses could be counted as OCS if they are structured similarly to the OCS at your institution.
  - Undergraduate and graduate Individualized Instruction will contribute to the SCH counts, but they are not assigned any corresponding OCS counts.
  - Because Individualized Instruction is not assigned any corresponding OCS in The Cost Study, the decision to classify something as an Organized Class (with both OCS and SCH counts) vs Individualized Instruction (with SCH but no OCS counts) will influence some workload metrics, such as OCS/FTE Faculty. When determining if a course is an Organized Class Section or Individualized Instruction, you should use a classification system that most closely reflects the reality of course structures at your institution.

## SPECIAL CASES

- **Clinicals and Field Experiences:** Clinical courses (nursing, education, law, etc.) and other similar courses (e.g., field experiences) can be classified as either Organized Class Sections or Individualized Instruction depending on how these types of courses are structured at your institution. If they are smaller enrolled courses, do not have designated meeting times, and are more like "supervision" responsibilities, then they should be classified as Individualized Instruction. If they are organized, with set meeting days and times, then you could classify them as an Organized Class Section.
  - If these courses are classified as OCS, you will then need to determine if they should be counted as lab OCS, a standard OCS, or divided between both (i.e., containing both a lecture portion and a lab portion).
- **Dual and Cross Listed Courses:** In reporting the number of sections taught at the respective levels of instruction, to the extent that your database allows, please make certain not to double count dual listed courses (undergraduate and graduate sections of a single course meeting concurrently) and cross listed courses (a single course in which students from two or more disciplines may register under their respective department call letters). In the instance of dual listed courses (a single course listed at both undergraduate and graduate level) parse out the student credit hours based upon how the students were registered. Be sure to then count the associated section the same way as the student credit hours by apportioning the section into the appropriate levels. With cross listed courses (a single course listed with multiple departmental call letters) assign all student credit hours and number of sections to the department funding the instructor's salary.

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## Student Credit Hours

Student credit hours should be reported for all courses taught by a faculty member who is budgeted to a given program, regardless of whether the course is taught in that program or elsewhere (i.e. using the ["origin of instructor" method](#) of reporting).

The student credit hours for a course can be calculated by taking the number of students enrolled in the course multiplied by the course credit (for example: 50 students enrolled in a 3-credit hour course = 150 SCH).

**Course Credit:** the academic student credit hour value of a course; the value recorded for a student who successfully completed the course. Typical courses have a course credit of 3; however, 1- and 4- credit courses are also common.

Student credit hours should be aggregated and reported as follows:

1. By course level of instruction (not the level of the student registered in the course), and
2. By the classification of the instructors (i.e., regular faculty, supplemental faculty, teaching assistant) teaching the respective courses.

To the extent possible, you should approach team-teaching/dual instructor situations by prorating student credit hours to individual faculty in an appropriate fashion. This is especially important where the faculty members in a team-teaching/dual instructor situation are budgeted to different departments. The student credit hours should follow the faculty member. Use your institutional convention in making these proration decisions.

### NOTES

- SCH from Organized Class Sections must have corresponding Organized Class Section counts
- SCH from individualized instruction are not assigned any corresponding Organized Class Section counts.

### EXAMPLES

- The student credit hours generated by a second semester senior taking an introductory graduate course would be reported in the "graduate" column. Similarly, those generated by a first semester graduate student taking an upper division level prerequisite undergraduate course would be reported in the "upper division" column.
- A faculty member who is budgeted to the History Department, and whose teaching load includes two History courses and one Political Science course, should have all of the student credit hours generated from these three courses credited to the History Department.
- If two faculty members (e.g., Faculty A and Faculty B) share an equal portion of the instructional responsibilities for a 3-credit course with 30 students enrolled (i.e., 90 student credit hours), 45 credit hours would be apportioned to Faculty A and 45 credit hours to Faculty B. The same allocation would hold in appropriating the organized class section to the two faculty, i.e., 0.5 section to each. Be sure to follow the ["origin of instructor" method](#) when assigning each of these portions to a program.

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## ONLINE Instruction

Since 2015, The Cost Study has captured 4 data fields related to online instruction: fall undergraduate online, fall graduate online, annual undergraduate online, and annual graduate online. Each of these 4 fields should be reported as *subsets* of the total SCH taught at each of those levels.

For the 2024 cycle, these 4 values will continue to capture the total instructional activity delivered in an online format. Online instruction is defined as SCH that are delivered in an exclusively virtual format. Courses should be classified as online only if 100% of the course instruction is taught online. You may include online courses delivered in both a synchronous and asynchronous format.

Do not include the following in the online fields:

- Courses that began in-person and moved online part way through the semester.
- Hybrid or blended courses where there are both elements of a traditional course that meets in-person in a fixed place at a recurring specific time but also include an online component. Student credit hours

delivered in a hybrid or blended configuration should be included in the total fall semester and annual SCH counts but not included in the online SCH, which are delivered in an exclusively virtual environment.

- Classes delivered using a massive open online course (MOOC) format. These classes typically do not fall within the domain of The Cost Study because they do not involve administrative tracking similar to courses that are included in the study.

### Optional Online Fields for the 2021 and 2022 Cycles (Discontinued)

In response to the massive shift to online instruction as a result of the Covid-19 pandemic, the study included four additional optional online fields in the 2021 and 2022 cycles. These fields were used to capture online instruction at the same four levels (fall UG online, fall Grad online, annual UG online, and annual Grad online); however, they used a different definition for classifying "online" instructional activity. Activity captured for these values only included courses that were *originally scheduled* to be taught online, and they would have been taught online regardless of the constraints of the pandemic.

**Because these fields are no longer relevant to our analyses of online instruction, they have been removed from the data entry form for the 2023 and 2024 cycles.**

# PROGRAM INFORMATION

## FICE

The Cost Study uses FICE codes as a method of assigning unique identifiers to participating institutions. While FICE codes were replaced by OPE ID and then the Federal School Code List, the study retains the practice of using 4-digit, and occasionally 5-digit, FICE codes in order to link historical records. Current participants can determine their FICE by logging into the web portal, and new institutions can continue to use their FICE code by looking at the last 4 digits of their code from the [Federal School Code List](#). Please contact [ire-cost@udel.edu](mailto:ire-cost@udel.edu) if you would like to confirm your FICE before registration.

Variable Name(s)	Variable Description(s)	Column(s) on Upload File	Location(s) on Data Entry Form
fice	FICE Code	A	Header

## Program Name

You may assign the desired program name to the programs that your institution is including in the data submission. However, the data entry form in the web portal will display both the name that you assigned to the program and the official program name that corresponds with your programs' CIPs.

Variable Name(s)	Variable Description(s)	Column(s) on Upload File	Location(s) on Data Entry Form
origname	Program Name	B	Header

## CIP Code

The 2024 cycle of The Cost Study is following the 2020 updates to the CIP taxonomy. If you have previously participated in The Cost Study, and these changes affect your institution's CIPs, please contact us at [ire-cost@udel.edu](mailto:ire-cost@udel.edu) before you complete your data submission so that we can work with you to make the necessary adjustments. Additionally, if you do change the CIP code of an existing program, we can now retain historical records in the portal under the previously assigned CIP code.

The Cost Study classifies instructional [program](#) specialties within educational institutions based on the Classification of Instructional Programs (CIP) taxonomy, which was developed by the National Center for Education Statistics. Where possible, institutions should report at the 6-digit level in decimal format (e.g., 50.0409). If there is difficulty disaggregating programs within a specific disciplinary area, there is a general CIP Code level that should be used. Institutions may also report at the 4- or 2-digit level.

When preparing an upload file for your data submission, you should format column C (CIP for program) as 'text'. Because the 2020 CIP codes differentiate between CIPs with trailing zeroes (e.g., 15, 15.00, and 15.0000), our database has been updated to recognize CIPs as a text/string field. Thus, the CIPs in your file must match the CIPs in the web portal *exactly* for the upload to work properly.

For CIPs with a leading zero, do not include the zero (e.g., use 1.1001 rather than 01.1001).

Variable Name(s)	Variable Description(s)	Column(s) on Upload File	Location(s) on Data Entry Form
ciporig	CIP for program	C	Header

## NOTES

- Within the CIP Code family 51.XXXX, we ask that you exclude programs if they reside exclusively in a medical school or college. We do accept Nursing, Pharmacy, Allied Health, and other similar programs, which typically reside outside of a medical school or college.
- You may include Military Science programs so long as they contain instructional activity and have their own instructional budget.

## EXAMPLES

- In Engineering, CIP Code 14.XXXX, you should provide data for the engineering disciplines at your institution. Suppose you have five engineering programs – agricultural, chemical, civil, electrical, and mechanical. You would provide data for five discrete CIP Codes, i.e., 14.0301 (Agricultural Engineering), 14.0701 (Chemical Engineering), 14.0801 (Civil Engineering, General), 14.1001 (Electrical and Electronics Engineering), 14.1901 (Mechanical Engineering), etc., assuming that each of these programs has its own instructional budget. This pattern should be repeated across all curricular areas.
- If your Department of Foreign Languages offers French, Spanish, Russian, Chinese, Greek, and Latin, and you cannot cleanly disaggregate teaching workload and cost data into each of these disciplines, simply report the data as “Linguistic, Comparative, and Related Language Studies and Services,” CIP Code 16.01.
- If a disciplinary area provides no “general” option, and you cannot cleanly disaggregate to a specific curricular area, you may choose to report a 2-digit CIP code, e.g. Engineering Technologies And Engineering-Related Fields would be CIP Code 15.

**Special Note for SUG Users:** *Members of the Southern Universities Group and a number of other institutions and consortia have asked to benchmark at the 6-digit CIP level. All participating institutions are encouraged to provide 6-digit CIP codes in as many instances as feasible to help accommodate these special data requests. Those data will then be rolled up to the 4-digit level, at which all institutions will be benchmarked when producing the national norm reports.*

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## Calendar

For each of your programs, indicate its academic calendar. Make sure to select Quarter or Semester on the Data Entry Form in the web portal for each program, or include the appropriate values on your Excel spreadsheet during the data upload process. **Note:** Programs on a Trimester calendar should use the Quarter calendar option.

If a single program is on both a semester and quarter calendar (e.g., the undergraduate degree programs are on a semester calendar but the graduate degree program is on a quarter calendar), or if your programs use a calendar system other than semester or quarter, please notify [ire-cost@udel.edu](mailto:ire-cost@udel.edu) to ensure that we make the appropriate adjustments in our metric calculations.

Variable Name(s)	Variable Description(s)	Column(s) on Upload File	Location(s) on Data Entry Form
calendar	Academic Calendar (S - Semester, Q - Quarter/Trimester)	BM	I. About Your Program

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## College/School

To improve our new dashboard reporting tools, we have created a new (optional) variable for the 2023 and 2024 cycles that collects the name of the college, school, or unit for each program that you submit to the study. These codes will not be used to calculate any benchmark metrics and will only be used to sort your programs into groupings on our new institution dashboard. Due to space constraints on the dashboard, each grouping should only contain a maximum of 6 programs. For larger colleges/schools, please provide subgroupings (e.g., the College of Arts and Sciences – Social Sciences).

- If you do not wish to provide information about these groupings during data entry, enter an ‘m’ into the cell in the data upload or entry forms.

Variable Name(s)	Variable Description(s)	Column(s) on Upload File	Location(s) on Data Entry Form
college	College/School	CE	I. About Your Program



# DEGREES AWARDED

## First vs. All Majors

Provide three-year-averages for both **first** majors and **all** majors (first majors + second majors + third majors, etc.) for each program. The values in the all majors column should be greater than or equal to the first majors column. Consistent with IPEDS reporting, you should use the degrees awarded between July 1 and June 30 in any given year.

In The Cost Study, first majors are synonymous with degrees awarded in the completions portion of IPEDS, with the exception that you provide a three-year-average of those completions rather than just a single year. The all majors column differs from IPEDS completions in that it is a three-year-average of the **sum** of first majors + second majors + third majors, etc. rather than just reporting second majors separate from first majors.

**Note:** A degree is an award conferred upon completion of all the requirements for graduation (e.g. Bachelor of Science, Bachelor of Arts, Master of Science, etc.), whereas a major is a focused area of study (e.g. finance, chemical engineering, sociology).

### EXAMPLES

- **Double Majors:** When a student receives a single degree with majors in two (or more) program specialties (e.g. a BS in Finance with a dual major in Accounting), report the degree in one program as a **first** major (Finance) and report the second major (Accounting) as part of the **all** majors column in the second program. In this scenario, this all majors column in Accounting would include (the three-year-average of) all students who received their first degree in Accounting, plus students like our example who receive a first degree in something else with their second major in Accounting.
- **Two Degrees:** If a student actually receives two degrees based on two independent courses of study, (e.g., a Bachelor of Arts in Geography and a Bachelor of Science in Computer Science), report both degrees as **first** majors.

## Degree Types

Indicate the three-year-average of the number of degrees awarded in this program at each of the four degree levels: Bachelors, Masters, Doctorate, Professional.

Variable Name(s)	Variable Description(s)	Column(s) on Upload File	Location(s) on Data Entry Form
nb	Bachelor's Degrees - 3-year average of 1st Majors Only	D	I. About Your Program
nb-dm	Bachelor's Degrees - 3-year average of All Majors	BW	I. About Your Program
nm	Master's Degrees - 3-year average of 1st Majors Only	E	I. About Your Program
nm-dm	Master's Degrees - 3-year average of All Majors	BX	I. About Your Program
nd	Doctorate Degrees - 3-year average of 1st Majors Only	F	I. About Your Program
nd-dm	Doctorate Degrees - 3-year average of All Majors	BY	I. About Your Program
np	Professional Degrees - 3-year average of 1st Majors Only	G	I. About Your Program
np-dm	Professional Degrees - 3-year average of All Majors	BZ	I. About Your Program

### NOTES

- **Professional Degrees:** For the 2024 cycle, consistent with the IPEDS definition for Doctor's Degree-Professional Practice, please include the following degrees in the Professional Degree category: Chiropractic (D.C. or D.C.M.); Dentistry (D.D.S. or D.M.D.); Law (J.D.); Medicine (M.D.); Optometry (O.D.); Osteopathic Medicine (D.O); Pharmacy (Pharm.D.); Podiatry (D.P.M., Pod.D., D.P.); or, Veterinary Medicine (D.V.M.), and others, as designated by the awarding institution. See note under [CIP Code](#) for when to exclude medical programs.
- **Certificates:** The Cost Study does not collect degree data on graduate and post-baccalaureate certificates; however, if the instructional activity of those certificates is paid for out of the program's instructional budget, please include all other data associated with that activity.
- **New programs:** If the program is new, please provide an estimated count of the degrees that will be awarded to the first cohort.

- **Unknown degrees granted:** If a program has not granted any degrees in the three years prior, *but it is a degree granting program*, please contact [ire-cost@udel.edu](mailto:ire-cost@udel.edu) for further instructions.
- **Purpose of degree data:** The Cost Study uses the three-year-average of degrees awarded to place programs in the appropriate benchmarking category for the Highest Degree Offered and Percent Undergrad benchmarking groups. The degree data is NOT used in the calculation of any comparative metrics.

## Non-Degree Granting Programs

If a program contains full-time faculty and instructional activity but does not award any of the above degree types (Bachelor's, Master's, Doctorate, or Professional), it should be classified as a non-degree granting program. Place an X in the proper column in the data upload file or mark the checkbox on the data entry form in the web portal if the program is a non-degree granting program. If you choose to include Certificate-only or Associate's-only programs, they should still be classified as Non-Degree Granting.

**Note:** If all of the cells in the degrees awarded table are zero, the program must be classified as a non-degree granting program. Likewise, if you have degree data entered into one of the cells, the checkbox should not be checked.

Variable Name(s)	Variable Description(s)	Column(s) on Upload File	Location(s) on Data Entry Form
nondegree	Place X (in data upload file) or mark checkbox (on data entry form) if program is a non-degree granting program	H	I. About Your Program

# FULL TIME EQUIVALENT (FTE) FACULTY

## Faculty FTE Counts

Faculty should be assigned to programs based on the ["origin of instructor" method](#); i.e., their FTE counts, and associated workload, are assigned to the program from which their salaries are budgeted. For example, if a regular full-time faculty member is paid entirely out of the Sociology department's instructional budget, their 1.0 FTE, along with their SCH and OCS, are credited to the Sociology CIP, regardless of where those courses are taught. Faculty with multiple appointments should have their FTE and SCH/OCS apportioned out consistent with how their salary is being paid.

**Note:** Faculty counts should be determined using the institution's fall personnel file. For example: the 2024 cycle examines 2023 fall semester data.

### Total, Separately Budgeted, and Instructional

The Cost Study examines three FTE counts at each faculty type: total, separately budgeted, and instructional.

The Total FTE faculty fields should be populated with the TOTAL FTE for filled faculty positions as they appear in the fall personnel file at your institution. Be sure to report filled positions only. Filled positions are those that have salaries associated with them. Include paid leave, such as sabbaticals wherein the individual is receiving a salary, but exclude unpaid leaves of absence. Remember to include the department Chair as 1.0 FTE if they are being paid out of the instructional budget.

The Separately Budgeted fields should be used to capture the portion of *regular* faculty lines that are supported by external or separately budgeted funds for purposes other than teaching, i.e., research or service. These fields are traditionally used to capture research grants that allow faculty to "buy out" a portion of their instructional obligations. **Note:** Regular faculty that teach, but who are also expected to do research and service, should NOT have a portion of their FTE apportioned out, unless that research and service is supported by separately budgeted funds outside of the normal instructional budget.

The Separately Budgeted fields should not be used to capture instructional activity that is funded by sources external to the program (e.g., general operating funds). Such activity should be classified as coming from ["contributed service personnel"](#), as referenced in the Supplemental Faculty definition.

Subtracting the separately budgeted FTE from the Total FTE results in instructional FTE counts, which are calculated automatically in the web portal after data entry or upload.

Variable Name(s)	Variable Description(s)	Column(s) on Upload File	Location(s) on Data Entry Form
FTEA	Total Faculty for program – from the fall personnel file	n/a	I. About Your Program
FTEB	Separately Budgeted portion of Faculty - paid from other than Instructional Budget	n/a	I. About Your Program
FTE	Instructional Faculty - paid from the program Instructional Budget (FTE = FTEA – FTEB)	n/a	I. About Your Program

**Note:** FTEA, FTEB, and FTE are calculated automatically in the web portal and do not appear in the data upload file.

### EXAMPLES

- Professor A is a full-time member of the Chemistry faculty. He should be reflected as 1.0 FTE in the "total" column. However, he has secured a research grant that contractually obligates him to spend one-third of his time conducting research. The externally funded portion of his position is 0.33 FTE, which would be reflected in the "separately budgeted" column. As a result, 0.66 FTE will appear in the "instructional" column (i.e., 1.0 FTE minus 0.33 FTE).
- Professor B is a full-time faculty member contractually obligated to both the Math department and the School of Education (50% to each program). Assuming that she is not engaged in any separately budgeted research or public service activities, her FTE should be apportioned 0.5 FTE to the Math department and 0.5 FTE to the School of Education in both the total and instructional columns.

## SPECIAL CASES

- Full-year faculty that do not teach in the Fall Semester
  - Faculty that are listed in the fall personnel file who do not deliver any instructional faculty during the fall semester (but they do during the spring semester) should still be counted in the appropriate FTE Faculty rows, so long as their entire annual salaries are paid for out of the program's instructional budget. They should appear in both the "total" and "instructional" faculty columns (unless they are entirely separately budgeted).
  - Because they are not teaching in the fall semester, they will have no corresponding SCH or OCS.
  - You may get an "error" message on the data entry form in the web portal alerting that you have FTE counts but no corresponding instructional activity. Please use the Program Notes box at the top of the form to state that the FTE counts reflect faculty that are paid from the instructional budget but did not teach in the fall.
  - The decision to include these faculty, despite them not teaching in the fall semester, mirrors the definition for faculty that are on paid sabbaticals (i.e. they represent a filled faculty line in the fall personnel file, and they are being paid out of the instructional budget, but they are not contributing any instructional activity to the Fall semester or even the full year).
  - Please note that the decision to include these faculty will affect the program's workload metrics in that they will appear "lower" than actual workload expectations/obligations for the regular faculty. However, this is a normal part of the overall conversation surrounding costs and productivity at the program level.

## Regular Faculty

Regular faculty are defined as those individuals who are hired for the purpose of doing teaching and/or research, and possibly service. They are characterized by a recurring contractual relationship in which the individual and the institution both assumed a continuing appointment.

### Tenured/Tenure-Track vs. Other Regular

**Tenured/Tenure-Track:** Those individuals who either hold tenure, or for whom tenure is an expected outcome. At most institutions, these are full, associate, and assistant professors.

**Other Regular:** Those individuals who teach on a recurring contractual basis, but whose academic title renders them ineligible for academic tenure. At most institutions, these titles include instructors, lecturers, visiting faculty, etc.

Variable Name(s)	Variable Description(s)	Column(s) on Upload File	Location(s) on Data Entry Form
FTEA1	Total Tenured/Tenure-Track Faculty for program - from the fall personnel file	I	I. About Your Program
FTEB1	Separately Budgeted portion of Tenured/Tenure-Track Faculty - paid from other than Instructional Budget	J	I. About Your Program
FTE1	Instructional portion of Tenured/Tenure-Track Faculty - paid from the program Instructional Budget	n/a	I. About Your Program
FTEA2	Total Other Regular Faculty for program - from the fall personnel file	V	I. About Your Program
FTEB2	Separately Budgeted portion of Other Regular Faculty - paid from other than Instructional Budget	W	I. About Your Program
FTE2	Instructional portion of Other Regular Faculty - paid from the program Instructional Budget	n/a	I. About Your Program

**Note:** FTE1 and FTE2 are calculated automatically in the web portal and do not appear in the data upload file.

## SPECIAL CASES

- 100% Separately Budgeted
  - You may encounter the scenario where a regular faculty member is 100% separately budgeted to conduct research for the fall semester; however, they still carry a small teaching load. You may include their 1.0 FTE in the "total" column of the appropriate faculty row and apportion out the 1.0 FTE into the "separately budgeted" column, resulting in 0.0 FTE in the instructional column. The instructional activity (SCH and OCS) for that faculty member should then be placed

in the Supplemental Faculty row. Use the normal conventions for calculating [Supplemental FTE](#) to assign FTE for those courses.

- The personnel costs that support this faculty member's regular contract should be placed in the expenditures devoted to separately budgeted research activities; however, the additional pay that they receive for their instructional activity should be counted in the instructional expenditures from salaries.
- Research Faculty
  - Please use this same convention listed in the previous bullet point to account for Research Faculty who do not traditionally teach but who are contributing instructional activity for the fall semester.
- In both of the scenarios above, if the instructional activity is uncompensated, it should be considered "[contributed service personnel](#)" as referenced in the Supplemental Faculty definition. The FTE, SCH and OCS should be counted in the Supplemental Faculty row, but there will be no corresponding expenditures for that instruction.
- Overload Instruction
  - In cases where Regular Faculty members are teaching an overload, please count their contracted FTE (and corresponding SCH and OCS) in the appropriate Regular Faculty rows. Their overload (FTE, SCH and OCS) should be counted in the Supplemental Faculty row. Use the normal conventions for calculating [Supplemental FTE](#) to assign FTE for those courses. **Note:** The overload should be attributed to the program that paid the faculty member to teach the course regardless of the faculty member's home department.

## Supplemental Faculty

Supplemental Faculty are characteristically paid to teach out of a pool of temporary funds. Their appointment is non-recurring, although the same individual might receive a temporary appointment in successive terms. The key point is that the funding is, by nature, temporary and there is no expectation of continuing appointment.

This category includes adjuncts; administrators or professional personnel at the institution who may teach a course but whose primary job responsibility is non-faculty (e.g. dean, provost); the overload portion of a Regular Faculty member's instructional activity; and "contributed service personnel" who teach but receive no additional compensation for teaching. An example of contributed service is the college president who teaches an occasional course but has no paid contractual arrangement for this teaching.

Variable Name(s)	Variable Description(s)	Column(s) on Upload File	Location(s) on Data Entry Form
FTEA3	Total Supplemental Faculty for program - from the fall personnel file	AI	I. About Your Program
FTE3	Instructional portion of Supplemental Faculty for program - paid from the program Instructional Budget	n/a	I. About Your Program

**Note:** FTE3 is calculated automatically in the web portal and does not appear in the data upload file.

**Note:** Because Supplemental Faculty cannot be separately budgeted, FTE3 will always equal FTEA3.

### CALCULATING THE FTE OF SUPPLEMENTAL FACULTY

- Full time equivalency for Supplemental Faculty can be calculated by taking the total teaching credit hours (which are generally equivalent to the credit value of the course(s) taught) for each Supplemental Faculty and dividing by 12. A broadly accepted standard for a full-time teaching load is 12 hours. If your institution assigns 1 course unit instead of 3 or 4 credit hours to a course being taught, please contact [ire-cost@udel.edu](mailto:ire-cost@udel.edu) for further instruction.
- While the study does distinguish between credit bearing and non-credit bearing Teaching Assistants, it does not offer a similar breakdown for Supplemental Faculty. Therefore, you will encounter a unique situation when calculating the FTE of Supplemental Faculty that are teaching 0-credit courses. We recommend assigning that FTE based on "expected workload" of the supplemental faculty.
  - For example: if a Supplemental Faculty member is teaching a 0-credit lab, but it requires a similar amount of work to a 1-credit class, they should be assigned 1/12 FTE for that course (similarly, a course with a workload similar to a 3-credit course should be counted as 1/4 FTE).
  - If it is not possible to determine the expected workload of a course, it could be appropriate to calculate FTE based on the amount of money that is being paid to the Supplemental Faculty for that course. For example, if an adjunct instructor is typically paid \$5,000 for a 3-credit course,

but they are being paid \$2,500 for the 0-credit course, then we can assume that the work is equivalent to 1.5-credits and should therefore be counted at 1.5/12 FTE.

- Ultimately, you should determine a methodology for calculating those FTE that is consistent with the expectations of the supplemental faculty on your campus.

## CONTRIBUTED SERVICE PERSONNEL

- Any non-faculty person teaching a course without additional compensation (dean, provost, etc.) is considered "contributed service personnel". Use the normal conventions for calculating the FTE of Supplemental Faculty outlined above, and report their FTE, SCH and OCS in the Supplemental Faculty row.
- An additional sub-category of contributed service personnel is any faculty that are contributing instruction to a specific instructional program, but they are compensated from a fund outside of the instructional budget of that program AND they are not being compensated by any other instructional program.
- Contributed service personnel are specific cases when a program is benefiting from delivering instructional activity without having to provide compensation for it from their normal instructional budget.
- Compensation for the instructional activity produced by contributed service personnel should not be included in the direct instructional expenditures.
- Because you are unable to follow the ["origin of instructor" method](#) with contributed service personnel, you should place the FTE, SCH, and OCS into the program that is responsible for delivering the course.

## Teaching Assistants

Teaching Assistants (TAs) are students at the institution who receive a stipend strictly for teaching activity.

You are asked to assign an FTE value to TAs, apportioned between credit bearing course activity where the Teaching Assistant is the instructor of record, and non-credit bearing course activity (i.e., section leader for zero-credit laboratories, discussion sections, recitation sections).

Variable Name(s)	Variable Description(s)	Column(s) on Upload File	Location(s) on Data Entry Form
FTEA4	Total Teaching Assistants/Credit Bearing for program - from the fall personnel file	AU	I. About Your Program
FTE4	Instructional portion of Teaching Assistants/Credit Bearing for program - paid from the program Instructional Budget	n/a	I. About Your Program
FTEA5	Total Teaching Assistants/Non-Credit Bearing for program - from the fall personnel file	BG	I. About Your Program
FTE5	Instructional portion of Teaching Assistants/Non-Credit Bearing for program - paid from the program Instructional Budget	n/a	I. About Your Program

**Note:** FTE4 and FTE5 are calculated automatically in the web portal and do not appear in the data upload file.

**Note:** Because Teaching Assistants cannot be separately budgeted, FTE4 will always equal FTEA4 and FTE5 will always equal FTEA5.

### Apportion the FTE as follows:

- Begin with the total FTE value for TAs in a given program as it appears in your fall personnel file.
- **Credit Bearing Activity:** Use the same convention as with Supplemental Faculty. Take all courses which are credit bearing and for which TAs are the instructors of record and divide the total teaching credit hours by 12. The resulting quotient is the TA FTE for credit bearing course activity.
- **Non-Credit Bearing Activity:** From the total TA FTE included in your personnel file, subtract the calculated FTE for credit bearing activity as outlined above. The difference is the FTE for non-credit bearing activity.

## NOTES

- You should include TAs who are instructors of record, and also include TAs who function as discussion section leaders, laboratory section leaders and other types of organized class sections in which instruction takes place but which may not carry credit and for which there is no formal instructor of record.

- For purposes of The Cost Study, do not include graduate research assistants. If a graduate assistant's FTE is split between research and teaching, only report the portion of their FTE that reflects their teaching activity.
- Non-credit bearing activity for TAs typically refers to zero-credit labs; however, it is understood that on many campuses, the non-credit bearing activity is not exclusively direct instructional activity and may include activities such as grading papers. However, the decision to allow TAs to do things other than teach is synonymous with allowing other departmentally paid faculty types to take reduced loads to engage in non-teaching activity. In both instances, salaries are associated with personnel, and in the interest of consistency, the personnel should be counted as an FTE and as an expense component, as is common practice in higher education.

# FALL SEMESTER STUDENT CREDIT HOURS (SCH)

## Fall Semester Undergraduate SCH

Refer to the [Student Credit Hours](#) and [Course](#) definitions when completing this portion of your data submission.

### NOTES

- Non-Credit Bearing TAs do not have any corresponding SCH; however, they will have corresponding OCS counts (e.g., a non-credit bearing TA that is responsible for a zero-credit lab section).
- Fall semester undergraduate SCH is collected for two types of courses: organized class sections (lower division and upper division) and individualized instruction. Total undergraduate SCH is also collected.
- Refer to the [Course](#) definition to ensure that you are not double counting dual and cross listed courses.

Undergraduate Lower Division by Faculty Type: Courses typically associated with the first and second years of college study.

Variable Name(s)	Variable Description(s)	Column(s) on Upload File	Location(s) on Data Entry Form
SCHLOC1	Undergrad lower division SCH taught by Tenured/Tenure-Track Faculty	K	II. Instructional Courseload: Fall Semester
SCHLOC2	Undergrad lower division SCH taught by Other Regular Faculty	X	II. Instructional Courseload: Fall Semester
SCHLOC3	Undergrad lower division SCH taught by Supplemental Faculty	AJ	II. Instructional Courseload: Fall Semester
SCHLOC4	Undergrad lower division SCH taught by Teaching Assistants/Credit Bearing	AV	II. Instructional Courseload: Fall Semester

Undergraduate Upper Division by Faculty Type: Courses typically associated with the third and fourth years of college study.

Variable Name(s)	Variable Description(s)	Column(s) on Upload File	Location(s) on Data Entry Form
SCHUOC1	Undergrad upper division SCH taught by Tenured/Tenure-Track Faculty	L	II. Instructional Courseload: Fall Semester
SCHUOC2	Undergrad upper division SCH taught by Other Regular Faculty	Y	II. Instructional Courseload: Fall Semester
SCHUOC3	Undergrad upper division SCH taught by Supplemental Faculty	AK	II. Instructional Courseload: Fall Semester
SCHUOC4	Undergrad upper division SCH taught by Teaching Assistants/Credit Bearing	AW	II. Instructional Courseload: Fall Semester

Undergraduate Individualized Instruction by Faculty Type

**Note:** Undergraduate individualized instruction is not assigned any corresponding OCS.

Variable Name(s)	Variable Description(s)	Column(s) on Upload File	Location(s) on Data Entry Form
SCHUII1	Undergrad Individualized Instruction SCH taught by Tenured/Tenure-Track Faculty	M	II. Instructional Courseload: Fall Semester
SCHUII2	Undergrad Individualize Instruction SCH taught by Other Regular Faculty	Z	II. Instructional Courseload: Fall Semester
SCHUII3	Undergrad Individualized Instruction SCH taught by Supplemental Faculty	AL	II. Instructional Courseload: Fall Semester
SCHUII4	Undergrad Individualize Instruction SCH taught by Teaching Assistants/Credit Bearing	AX	II. Instructional Courseload: Fall Semester



## Total Undergraduate SCH by Faculty Type

Total undergraduate SCHs should be entered into the data upload file; however, they will also be calculated automatically in the web portal.

Variable Name(s)	Variable Description(s)	Column(s) on Upload File	Location(s) on Data Entry Form
SCHUG1	Total Undergrad SCH taught by Tenured/Tenure-Track Faculty	N	II. Instructional Courseload: Fall Semester
SCHUG2	Total Undergrad SCH taught by Other Regular Faculty	AA	II. Instructional Courseload: Fall Semester
SCHUG3	Total Undergrad SCH taught by Supplemental Faculty	AM	II. Instructional Courseload: Fall Semester
SCHUG4	Total Undergrad SCH taught by Teaching Assistants/Credit Bearing	AY	II. Instructional Courseload: Fall Semester

## Fall Semester Graduate SCH

Refer to the [Student Credit Hours](#) and Course definitions when completing this portion of your data submission.

### NOTES

- Fall semester graduate SCH is collected for two types of courses: organized class sections and individualized instruction. Total graduate SCH is also collected.
- Refer to the [Course](#) definition to ensure that you are not double counting dual and cross listed courses.

## Graduate SCH by Faculty Type

Graduate Level Instruction: Courses typically associated with post-baccalaureate study.

Variable Name(s)	Variable Description(s)	Column(s) on Upload File	Location(s) on Data Entry Form
SCHGOC1	Graduate SCH taught by Tenured/Tenure-Track Faculty	O	II. Instructional Courseload: Fall Semester
SCHGOC2	Graduate SCH taught by Other Regular Faculty	AB	II. Instructional Courseload: Fall Semester
SCHGOC3	Graduate SCH taught by Supplemental Faculty	AN	II. Instructional Courseload: Fall Semester
SCHGOC4	Graduate SCH taught by Teaching Assistants/Credit Bearing	AZ	II. Instructional Courseload: Fall Semester

## Graduate Individualized Instruction

**Note:** Graduate individualized instruction is not assigned any corresponding OCS.

Variable Name(s)	Variable Description(s)	Column(s) on Upload File	Location(s) on Data Entry Form
SCHGII1	Graduate Individualized Instruction SCH taught by Tenured/Tenure-Track Faculty	P	II. Instructional Courseload: Fall Semester
SCHGII2	Graduate Individualized Instruction SCH taught by Other Regular Faculty	AC	II. Instructional Courseload: Fall Semester
SCHGII3	Graduate Individualized Instruction SCH taught by Supplemental Faculty	AO	II. Instructional Courseload: Fall Semester
SCHGII4	Graduate Individualized Instruction SCH taught by Teaching Assistants/Credit Bearing	BA	II. Instructional Courseload: Fall Semester

## Total Graduate SCH by Faculty Type

Total graduate SCHs should be entered into the data upload file; however, they will also be calculated automatically in the web portal.

Variable Name(s)	Variable Description(s)	Column(s) on Upload File	Location(s) on Data Entry Form
SCHGR1	Total Graduate SCH Taught by Tenured/Tenure-Track Faculty	Q	II. Instructional Courseload: Fall Semester
SCHGR2	Total Graduate SCH Taught by Other Regular Faculty	AD	II. Instructional Courseload: Fall Semester
SCHGR3	Total Graduate SCH Taught by Supplemental Faculty	AP	II. Instructional Courseload: Fall Semester
SCHGR4	Total Graduate SCH Taught by Teaching Assistants/Credit Bearing	BB	II. Instructional Courseload: Fall Semester

## Fall Semester Supervised Doctoral Dissertation SCH

Provide the SCH that are devoted to supervising doctoral dissertation. **Note:** This value should be a *subset* of the fall semester graduate SCH for individualized instruction.

Variable Name(s)	Variable Description(s)	Column(s) on Upload File	Location(s) on Data Entry Form
dissert	Individualized Instruction SCH from Doctoral Dissertation	BL	II. Instructional Courseload: Fall Semester

## Fall Semester ONLINE SCH

Refer to the [ONLINE Instruction](#) definition when completing this portion of your data submission.

**Note:** Fall semester ONLINE SCH counts should be reported as *subsets* of their corresponding fall semester SCH counts.

### All Fall ONLINE SCH (Undergraduate and Graduate)

Variable Name(s)	Variable Description(s)	Column(s) on Upload File	Location(s) on Data Entry Form
UGOLFall	Fall Undergrad ONLINE SCH - Taught by Instructional Faculty	CA	II. Instructional Courseload: Fall Semester
GROLFall	Fall Graduate ONLINE SCH - Taught by Instructional Faculty	CB	II. Instructional Courseload: Fall Semester

# FALL SEMESTER ORGANIZED CLASS SECTIONS (OCS)

## Fall Semester OCS Levels

Refer to the [Course](#) definition for additional information when completing this portion of your data submission.

The same conventions mentioned in the [Student Credit Hours](#) definition apply to reporting counts of Organized Class Sections. The Cost Study collects data on the number of lab/discussion/recitation sections (both undergraduate and graduate combined) taught by each type of faculty, whether or not they carry any credit, along with lecture sections and all other OCS, aggregated to the level of instruction and faculty type.

### NOTES

- Undergraduate and graduate individualized instruction is not assigned any corresponding OCS.
- Refer to the [Course](#) definition to ensure that you are not double counting dual and cross listed courses.

### Lab/Discussion/Recitation Sections (Undergraduate and Graduate) by Faculty Type

Variable Name(s)	Variable Description(s)	Column(s) on Upload File	Location(s) on Data Entry Form
OCSLAB1	Labs/Discussions/Recitations taught by Tenured/Tenure-Track Faculty	R	II. Instructional Courseload: Fall Semester
OCSLAB2	Labs/Discussions/Recitations taught by Other Regular Faculty	AE	II. Instructional Courseload: Fall Semester
OCSLAB3	Labs/Discussions/Recitations taught by Supplemental Faculty	AQ	II. Instructional Courseload: Fall Semester
OCSLAB4	Labs/Discussions/Recitations taught by Teaching Assistants/Credit Bearing	BC	II. Instructional Courseload: Fall Semester
OCSLAB5	Labs/Discussions/Recitations taught by Teaching Assistants/Non-Credit Bearing	BH	II. Instructional Courseload: Fall Semester

### Undergraduate Lower Division OCS by Faculty Type

Variable Name(s)	Variable Description(s)	Column(s) on Upload File	Location(s) on Data Entry Form
OCSL1	Undergrad lower division OCS taught by Tenured/Tenure-Track Faculty	S	II. Instructional Courseload: Fall Semester
OCSL2	Undergrad lower division OCS taught by Other Regular Faculty	AF	II. Instructional Courseload: Fall Semester
OCSL3	Undergrad lower division OCS taught by Supplemental Faculty	AR	II. Instructional Courseload: Fall Semester
OCSL4	Undergrad lower division OCS taught by Teaching Assistants/Credit Bearing	BD	II. Instructional Courseload: Fall Semester
OCSL5	Undergrad lower division OCS taught by Teaching Assistants/Non-Credit Bearing	BI	II. Instructional Courseload: Fall Semester

### Undergraduate Upper Division OCS by Faculty Type

Variable Name(s)	Variable Description(s)	Column(s) on Upload File	Location(s) on Data Entry Form
OCSU1	Undergrad upper division OCS taught by Tenured/Tenure-Track Faculty	T	II. Instructional Courseload: Fall Semester
OCSU2	Undergrad upper division OCS taught by Other Regular Faculty	AG	II. Instructional Courseload: Fall Semester
OCSU3	Undergrad upper division OCS taught by Supplemental Faculty	AS	II. Instructional Courseload: Fall Semester
OCSU4	Undergrad upper division OCS taught by Teaching Assistants/Credit Bearing	BE	II. Instructional Courseload: Fall Semester
OCSU5	Undergrad upper division OCS taught by Teaching Assistants/Non-Credit Bearing	BJ	II. Instructional Courseload: Fall Semester

## Graduate OCS by Faculty Type

<b>Variable Name(s)</b>	<b>Variable Description(s)</b>	<b>Column(s) on Upload File</b>	<b>Location(s) on Data Entry Form</b>
OCSGR1	Graduate OCS taught by Tenured/Tenure-Track Faculty	U	II. Instructional Courseload: Fall Semester
OCSGR2	Graduate OCS taught by Other Regular Faculty	AH	II. Instructional Courseload: Fall Semester
OCSGR3	Graduate OCS taught by Supplemental Faculty	AT	II. Instructional Courseload: Fall Semester
OCSGR4	Graduate OCS taught by Teaching Assistants/Credit Bearing	BF	II. Instructional Courseload: Fall Semester
OCSGR5	Graduate OCS taught by Teaching Assistants/Non-Credit Bearing	BK	II. Instructional Courseload: Fall Semester

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# ANNUAL STUDENT CREDIT HOURS (SCH)

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## Annual SCH

Refer to the [Student Credit Hour](#) and [Course](#) definitions when completing this portion of your data submission.

Provide the total number of student credit hours taught at the undergraduate and graduate levels during the academic year. Annual SCH data comes from the major terms in the academic year that are supported by an academic program's instructional budget. These major terms are generally fall and spring at institutions on a semester calendar, and fall, winter and spring at institutions on a quarter/trimester calendar.

- Summer SCHs are generally not reported to the study because they are typically paid for out of a centralized university budget rather than a program-level budget. However, if summer SCHs are paid for by the program's regular instructional budget, then those SCHs (and their corresponding expenditures) should be reported to the study.

You should use the same "[origin of instructor](#)" method to report annual SCH that is used to report fall semester SCH.

### NOTES

- Remember to report student credit hour data by level of course (i.e., undergraduate or graduate) as also required in reporting fall semester SCH.
- Refer to the [Course](#) definition to ensure that you are not double counting dual and cross listed courses.

### Undergraduate and Graduate Annual SCH

Variable Name(s)	Variable Description(s)	Column(s) on Upload File	Location(s) on Data Entry Form
schayu	Total academic year Undergraduate SCH	BN	III. Cost Data: Academic and Fiscal Year
schayg	Total academic year Graduate SCH	BO	III. Cost Data: Academic and Fiscal Year

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## Annual ONLINE SCH

Refer to the definition for reporting [ONLINE Instruction](#) when completing this portion of your data submission.

**Note:** Annual ONLINE SCH counts should be reported as *subsets* of their corresponding annual SCH counts.

### All Annual ONLINE SCH (Undergraduate and Graduate)

Variable Name(s)	Variable Description(s)	Column(s) on Upload File	Location(s) on Data Entry Form
UGOLAnn	Annual Undergrad ONLINE SCH - Taught by Instructional Faculty	CC	III. Cost Data: Academic and Fiscal Year
GROLAnn	Annual Graduate ONLINE SCH - Taught by Instructional Faculty	CD	III. Cost Data: Academic and Fiscal Year

# DIRECT EXPENDITURES

## Direct Instructional Expenditures - Salary

You should report all Direct Instructional Expenditures from the entire fiscal year so long as those expenditures are coming from the program's regular instructional budget. Refer to the [Direct Expenditures](#) definition for additional information on reporting expenditures to the study.

Report all wages paid to support the instructional function in a given department or program during the fiscal year. While these will largely be faculty salaries, be sure to include clerical (e.g., department secretary), professionals (e.g., lab technicians), graduate student stipends (but not tuition waivers), and any other personnel who support the teaching function and whose salaries and wages are paid from the department's/program's instructional budget.

Variable Name(s)	Variable Description(s)	Column(s) on Upload File	Location(s) on Data Entry Form
expsal	Salaries only from Instructional Budget	BP	III. Cost Data: Academic and Fiscal Year

## Direct Instructional Expenditures - Benefits (\$ or %)

You should report all Direct Instructional Expenditures from the entire fiscal year so long as those expenditures are coming from the program's regular instructional budget. Refer to the [Direct Expenditures](#) definition for additional information on reporting expenditures to the study.

Report expenditures for benefits associated with the personnel for whom salaries and wages were reported on the previous entry. Some institutions book benefits centrally and do not disaggregate to the program level.

If possible, provide the appropriate benefit expenditures (in \$) for the program. If you cannot provide the expenditures, insert an 'm' into the cell and instead provide a benefits percentage (in %). The web portal will automatically calculate the benefits expenditures based on this percentage. **Note:** If you fill in a value for the benefits \$ cell (column BQ), you may leave the benefits % cell (column BT) blank. However, if you are only able to provide the benefits %, you must enter in a value of 'm' for the benefits \$. This rule applies to both manual data entry in the web portal and the Excel spreadsheet used for uploading data.

Variable Name(s)	Variable Description(s)	Column(s) on Upload File	Location(s) on Data Entry Form
benefit	Benefits only from Instructional Budget	BQ	III. Cost Data: Academic and Fiscal Year
benpct	Percentage of benefits from salaries (if dollar amount not available)	BT	III. Cost Data: Academic and Fiscal Year

## Direct Instructional Expenditures - Other than Personnel

You should report all Direct Instructional Expenditures from the entire fiscal year so long as those expenditures are coming from the program's regular instructional budget. Refer to the [Direct Expenditures](#) definition for additional information on reporting expenditures to the study.

This category includes non-personnel items such as travel; supplies and expenses (e.g. printing and search committees); non-capital equipment purchases (e.g., lab supplies, office equipment, and software); etc. that are typically part of a department or program's cost of doing business.

Excluded from this category are items such as central computing costs, centrally allocated computing labs, graduate student tuition remission and fee waivers, etc.

Variable Name(s)	Variable Description(s)	Column(s) on Upload File	Location(s) on Data Entry Form
expother	Other than personnel expenditures	BR	III. Cost Data: Academic and Fiscal Year

## Direct Expenditures for Separately Budgeted Research and Service Activities

Refer to the [Direct Expenditures](#) definition when completing this portion of your data submission.

Variable Name(s)	Variable Description(s)	Column(s) on Upload File	Location(s) on Data Entry Form
expres	Separately Budgeted Research Activities	BU	III. Cost Data: Academic and Fiscal Year
expps	Separately Budgeted Public Service Activities	BV	III. Cost Data: Academic and Fiscal Year

### Separately Budgeted Research Activity

Report all direct expenditures separately budgeted specifically for research. For the purpose of The Cost Study, you should include all expenditures outlined in the IPEDS definition for "Research", as long as those expenses can be allocated at the program level.

***IPEDS Definition:** A functional expense category that includes expenses for activities specifically organized to produce research outcomes and commissioned by an agency either external to the institution or separately budgeted by an organizational unit within the institution. The category includes institutes and research centers, and individual and project research. This function does not include nonresearch sponsored programs (e.g., training programs). Also included are information technology expenses related to research activities if the institution separately budgets and expenses information technology resources (otherwise these expenses are included in academic support.) Institutions include actual or allocated costs for operation and maintenance of plant, interest, and depreciation.*

#### **NOTES**

- Institutions with interdisciplinary research and service "Centers" should make every attempt to disaggregate expenditures in those centers on a pro rata basis to component programs (e.g. agricultural extension dollars should be reported in the home department of the faculty investigator/coordinator). For those institutions with separate foundations for handling external research and service contracts and grants, funds processed by those foundations to programs should be included.
- Include separately budgeted departmental or institutional funds that were expended for the purpose of matching external research funds as part of a contractual or grant obligation.
- Report the total amount of direct research expenditures. It is not necessary to separate out salaries, benefits, and other than personnel costs for this category.

### Separately Budgeted Public Service Activity

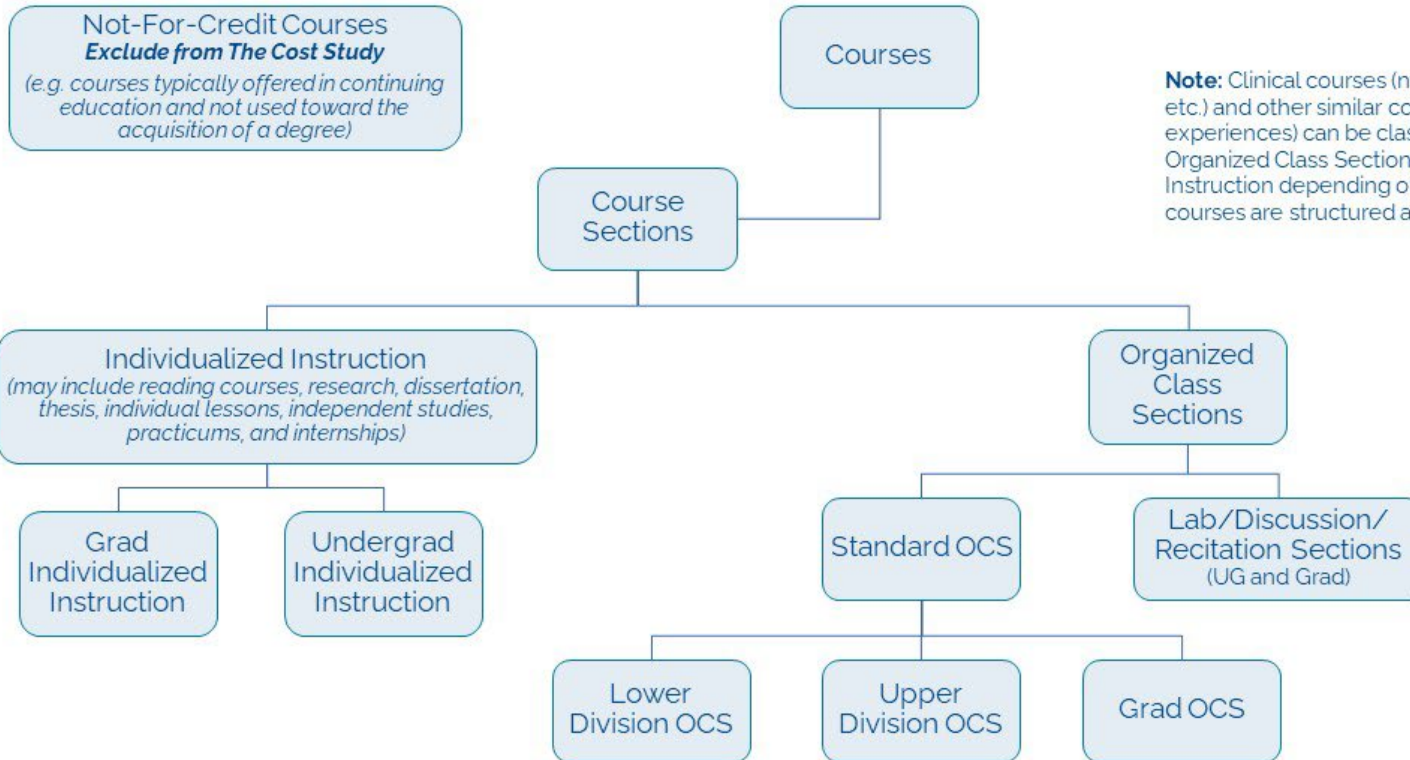
Report all direct expenditures separately budgeted specifically for public service. For the purpose of The Cost Study, you should include all expenditures outlined in the IPEDS definition for "Public Service", as long as those expenses can be allocated at the program level.

***IPEDS Definition:** A functional expense category that includes expenses for activities established primarily to provide noninstructional services beneficial to individuals and groups external to the institution. Examples are conferences, institutes, general advisory service, reference bureaus, and similar services provided to particular sectors of the community. This function includes expenses for community services, cooperative extension services, and public broadcasting services. Also includes information technology expenses related to the public service activities if the institution separately budgets and expenses information technology resources (otherwise these expenses are included in academic support). Institutions include actual or allocated costs for operation and maintenance of plant, interest, and depreciation.*

#### **NOTES**

- Report the total amount of direct service expenditures. It is not necessary to separate out salaries, benefits, and other than personnel costs for this category.

## The Cost Study at UD Course Section Decision Tree



**Not-For-Credit Courses**  
**Exclude from The Cost Study**  
*(e.g. courses typically offered in continuing education and not used toward the acquisition of a degree)*

**Note:** Clinical courses (nursing, education, law, etc.) and other similar courses (e.g., field experiences) can be classified as either Organized Class Sections or Individualized Instruction depending on how these types of courses are structured at your institution.