

Submitted Administration Costs

Each Biennium, as an included element in our Legislative Annual Request, (LAR), the University breaks out its administrative costs, as a portion of total expenditures. Administrative costs are defined through the use of National Association of College and University Business Officers' (NACUBO) Eleven (11) functional areas of Higher Education operations.

They are:

- A. Instruction Credit and Non-Credit (Ex: Continuing Ed)
- B. Research Intuitional or Grant funded
- C. Public Services Non-instructional svcs beneficial to external entities
- D. Academic Support Dean and other College specific support
- E. Student Services Excluding those funded from the Student Service Fee (Auxiliary)
- F. Institutional Support Executive mgmt (VP/Pres), planning, budget, finance, Info Tech, HR
- G. Operations and Plant Maintenance Facilities, Campus safety, Utilities, Insurance
- H. Scholarship Scholarships/fellowships
- I. Auxiliary Student Fee funded operations (Student Life), Housing, Rec/Wellness, Parking/Transportation/Athletics
- J. Hospital Operations UHCL does not have
- K. Independent Operations UHCL does not have

Note: All UHCL Cost Centers identify the function that cost center is serving through the Program Code. The first character of the Program Code aligns with the alpha designation (A-I) above.

Administrative costs, for the purposes of the LAR submission are all costs reported under the function: Institutional Support.

At UHCL, the functional objective of an expenditure if identified through the program code, the third element of a Cost Center. Through past inconsistency, inaccuracy, as well as changes to functional cost accounting that were not fully implemented resulted in some costs being inaccurately identified as Institutional Support when they should not have been. The table below shows the long historical nature of this reporting. To reflect what the report would have been without these errors/omissions/inconsistencies, the most recently reported years have been recast to reflect their more accurate value. The changes have been implemented for all reporting going forward.

Fiscal Year	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Admin %	20.8%	17.1%	15.9%	15.5%	15.13%	13.77%	15.1%	14.9%	13.1%	12.2%
Fiscal Year	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Admin %	12.2%	11.68%	11.44%	12.65%	13.11%	13.01%	15.1%	15.6%	15.4%	15.07%
Recast %						9.58%	7.56%	9.27%	12.55%	9.81%

The next two tables reflect UHCL’s ranking for Administrative Costs, as a percentage of tuition, as reported, and as recast.

Before recast of reported Administrative Costs

<https://capitol.texas.gov/tlodocs/87R/billtext/pdf/SB00001F.pdf#navpanes=0>

A.1.1. Strategy: OPERATIONS SUPPORT Efficiencies:

University	Administrative Cost as a Percent of Total Expenditures	Average Cost of Resident Undergraduate Tuition And Fees For 15 Semester Credit Hour	Average Admin Cost Per Student
University of Houston-Clear Lake	15.14	4,705.00	712.34
Texas A&M Galveston	11.70	5,853.00	684.80
University of Houston Downtown	14.30	4,540.00	649.22
Lamar	11.80	5,350.00	631.30
Texas Womans	11.40	5,151.00	587.21
Stephen F Austin	11.00	5,300.00	583.00
Sul Ross	12.00	4,742.00	569.04
Texas A&M Texarkana	13.00	4,347.00	565.11
Prarie View A&M	9.90	5,425.00	537.08
UT Dallas	7.00	6,963.00	487.41
Tarleton State	8.80	5,304.00	466.75
University of North Texas Dallas	9.25	4,954.00	458.25
University of Houston Victoria	10.50	4,340.00	455.70
Midwestern State	7.70	5,880.00	452.76
Texas State	7.00	6,300.00	441.00
Texas A&M Corpus Christi	8.70	5,046.89	439.08
UT San Antonio	8.00	5,433.00	434.64
Texas A&M Commerce	8.75	4,909.00	429.54
UT Arlington	7.90	5,433.00	429.21
University of Houston	6.25	6,775.09	423.44
Angelo State	8.80	4,655.00	409.64
UT Tyler	9.50	4,235.00	402.33
UT Permian Basin	8.70	4,616.00	401.59
West Texas A&M	8.88	4,520.00	401.38
Sam Houston State University	7.30	5,455.00	398.22
Texas Southern	8.54	4,586.00	391.64
UT Austin	6.60	5,913.84	390.31
Texas A&M San Antonio	9.00	4,305.00	387.45
Texas A&M Kingsville	8.00	4,686.95	374.96
University of North Texas	6.53	5,648.00	368.81
UT El Paso	7.86	4,571.00	359.28
Texas Tech	6.30	5,523.00	347.95
Texas A&M Central Texas	10.00	3,455.00	345.50
Texas A&M International	6.80	4,627.00	314.64
UT Rio Grade Valley	7.50	3,980.00	298.50
Sul Ross Rio Grande	10.00	2,931.00	293.10
Texas A&M	4.70	6,036.00	283.69

After recast of reported Administrative Costs

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