Worked Example
E: Identifying Student Services costs

The examples and the accompanying notes presented here have been developed and provided by Dr. Gillian Jack, Director of Student Services, Gyfarwyddwr Gwasanaethau Myfyrwyr, University of Glamorgan.

E1: Overall breakdown of Student Services staff costs against throughput (per year)

This example shows how an overall breakdown of Student Services costs against student throughput per year might be undertaken.

It is important to note that the approach to calculating the costs of services is a baseline from which further enhancements and refinements are expected. The template is intended to show departmental costs. As long as the basic information is available, the actual calculation of costs of the department is straightforward.

	Number	Costs	Cost per student based on one-to-one appointments	Cost per student based on throughput (including drop-in sessions)
Number of student appointments/ throughput			5,000 **(A)**	45,000 **(B)**
Number of core Student Services staff (FTE)	50	£2,000,000 **(C)**	£400 **(C/A)**	£44.44 **(C/B)**
Non staff budget (revenue/capital)		£250,000		
Total budget including staff/non staff expenditure		£2,250,000 **(D)**	£450 **(D/A)**	£50 **(D/B)**
Total student throughput and cost	*50,000 (A+B)*			*£45 (D/[A+B])*

Notes:
The number of **student appointments or throughput** can be collected via diary systems or door counters which capture footfall, or manual data collection may be necessary. With a refined diary system it will be possible to break down costs per hour; however, to establish an overall assessment of cost for the department this higher level should be adequate.

A relates to the actual number of one-to-one appointments (5,000)
B relates to the actual numbers through the department either footfall or drop in sessions (45,000)
A+B equals total department throughput (50,000)
The number of core student services staff relates to staff that are paid directly from the university departmental staff budget. This does not include staff funded by external projects or other associated activity. In this example therefore, the department has 50 staff with a core staff budget of £2,000,000 (**C**).

Some basic staff costs can now be calculated. The staff cost per student based on one-to-one appointments (**C/A**) or (£2m/5,000) and the staff cost per student based on throughput **C/B** (£2m/45,000).

If the non-staff budget is added into the calculation, this will give the overall department cost per student, so adding non-staff revenue and capital of £250,000 gives the total cost **D**. Similarly to these calculations, total department costs against appointments and throughput can be determined ie, **D/A** and **D/B**.

Finally, a total of student appointments and throughput against a total staff and non-staff expenditure gives an overall total per student.

E2: Approximate cost per service against throughput

This is an example of how an approximate cost per service against throughput might be shown.

Often, managers are expected to generate income, whether by commercial means or through project funding. This example shows each service within a department, the service expenditure and income, and therefore the total cost per student per service. This information and understanding is useful for transparency and when considering negotiation to sustain, development or terminate individual services. Not all services have the ability to generate income because of the nature of the work. This example also provides an opportunity to consider where one service might supplement another.

	Staff budget (1)	Non-staff budget (2)	External income/projects (3)	Student throughput, including group work numbers (4)	Total cost per student including external income ([1+2+3]/4)
Service 1	£	£	£		
Service 2	£	£	£		
Service 3	£	£	£		
Service 4	£	£	£		
Service 5	£	£	£		
Service 6	£	£	£		
Service 7	£	£	£		
Total	£	£	£		

E3: Identifying the total number of one-to-one appointments made and attended by students per service across sites (if relevant)

This is an example of how the total number of one-to-one appointments made and attended by students per service across sites (if relevant) might be identified.

Diary or manual systems can be developed to a greater level of detail to help to break down the costs of throughput. This is an example whereby the length of appointments could be matched against the average hourly rate of staff and worked up to a total cost, in addition to assessing the cost of 'no shows'. Formulae on spreadsheets are straightforward to set up for actual calculations. The benefits of undertaking calculations at this level are that the total number of student contact hours can be assessed, and taking the assessment further the cost of non-student contact administration may be determined. Such calculations will only provide indicators, but indicators that should help assess the value and use of time.

Number of visits per service	TOTAL	One-to-one appointments length (examples below)	'No shows'/ Cancellations	Total one-to-one appointments seen	Hourly rate	Total expenditure	Costs of 'no shows'
Service 1		Combination of ½ and 1 hour					
Service 2		Combination of ½, 1 and 2 hours					
Service 3		½ hour					
Service 4		1 hour					
Service 5		1 hour					
Service 6		½ hour					
Service 7		variable					
Total							