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Title

The Application of Internal Assessments

Policy

Departments and programs may be required to support a variety of shared expenses through the application of assessments.

Procedure

Examples of current assessments are the sterilization assessment, the college assessment (formerly known as the Dean's tax) and the faculty practice participation assessment. There are generally two types of assessments: the first is an assessment used to recover actual expenses such as the sterilization assessment. The second is a general assessment intended to provide flexible revenue to a program, department or the college. Examples of this type of assessment would be the college assessment on clinical collections and self-funded program revenues or the departmental assessment.

In the case of the first type of assessment (recovery of actual expenses), every effort will be made to calculate the assessment based on actual usage and expenditures. There should be a clearly defined process and reporting format that reflect expenses, usage and the application of the assessments.

For the second type of assessment (general assessment), documentation should be maintained defining the logic behind the application and collection of the assessment. Unless expressly required at the establishment of the assessment (such as in the case of the faculty practice participant assessment) it is not required that expense reports be produced. For example, departments that collect assessments from departmental faculty deposit those funds into their general departmental account. The assessments are generally not collected for specific expenses. They are unrestricted and at the discretion of the Department Chair or Dean. Below are descriptions of existing assessments of this type.

Assessments on Clinical Revenues

There are currently three assessments that might be made against adjusted (adjusted collections = gross collections – refunds) clinical collections. There is a college assessment, a faculty practice assessment and a departmental assessment.

The college assessment is calculated on all patient collections whether generated in faculty, student or resident clinics. The amount to be distributed for this fund by the Corporation will be determined by the Dean in consultation with the Faculty Associates Board, but is not to exceed an amount equal to twelve percent (12%) of the funds originating from each department.

The Faculty Practice Clinic assessment is based on the revenue generated in the Faculty Practice Clinic (rather than the faculty who practice college wide). It is 2% and is available for use to benefit the practice.

Department Chairs have the discretion to assess up to 5% in a departmental assessment returned to the general department. This assessment may be calculated on collections generated by faculty. It is available for the discretionary use of the Department Chair.

Assessments on external clinical service grants and contracts

The Dean retains the right to charge an assessment against external contracts and grants. The percentage depends in part upon the complexity of the agreement and the administrative overhead allowed by the grant or contract. This assessment is distributed to the general Dean's office account.

Assessments on self-funded programs

A college assessment of up to 12% is assessed on self-funded program revenues. This assessment is made by the Dean's Office and is approved by the Division of Continuing Education one to two times a year depending on the program and is available for the discretionary use of the Dean.

Contact Information

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Important Dates

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