

¶331 Educational and General

The categories of educational and general expenditures are described in ¶s 332–339.

¶332 Instruction

The instruction category includes expenditures for all activities that are part of an institution's instruction program. Expenditures for credit and noncredit courses; academic, vocational, and technical instruction; remedial and tutorial instruction; and regular, special, and extension sessions should be included.

Expenditures for departmental research and public service that are not separately budgeted should be included in this classification. This category excludes expenditures for academic administration when the primary assignment is administration — for example, academic deans. However, expenditures for department chairpersons and administrators for whom instruction is an important role are included.

The instruction category includes the following subcategories:

¶332.1 General Academic Instruction. This subcategory includes expenditures for formally organized and/or separately budgeted instructional activities that are carried out during the academic year (as defined by the institution), associated with academic offerings described by IPEDS instructional program categories 01 through 50, and offered for credit as part of a formal postsecondary education degree or certificate program. Open university, short courses, and home study activities falling within this classification and offered for credit are included. However, this subcategory does not include instructional offerings that are part of programs leading toward degrees or certificates at levels below the higher education level, such as adult basic education.

¶332.2 Vocational/Technical Instruction. This subcategory includes expenditures for formally organized and/or separately budgeted instructional activities that are carried out during the academic year (as defined by the institution), usually associated with IPEDS instructional program categories identified in Appendix C of the National Center for Education Statistics (NCES) publication *A Classification of Instructional Programs*, and offered for credit as part of a formal postsecondary education degree or certificate program. Open university, short courses, and home study falling within this classification and offered for credit are included. However, this subcategory does not include instructional offerings that are part of programs leading toward degrees or certificates at levels below the higher education level, such as adult basic education.

¶332.3 Special Session Instruction. This subcategory includes expenditures for formally

conducting a special session (such as faculty salaries associated with the special session). Special sessions do not include regular academic terms held during the summer. Expenditures for special sessions conducted over a fiscal year-end should be reported totally within the fiscal year in which the program is predominantly conducted. The revenues and expenditures for any special session should be reported in the same fiscal year. Reporting expenditures of special sessions is an allowable exception to reporting expenditures on an accrual basis.

¶332.4 Community Education. This subcategory includes expenditures for formally organized and/or separately budgeted instructional activities that do not generally result in credit toward any formal postsecondary degree or certificate. It includes noncredit instructional offerings carried out by the institution's extension division as well as noncredit offerings that are part of the adult education or continuing education program. This subcategory also includes expenditures for activities associated with programs leading toward a degree or certificate at a level below the higher education level, such as adult basic education.

¶332.5 Preparatory/Remedial Instruction. This subcategory includes expenditures for formally organized and/or separately budgeted instructional activities that give students the basic knowledge and skills required by the institution before they can undertake formal academic course work leading to a postsecondary degree or certificate. Such activities, supplemental to the normal academic program, generally are termed preparatory, remedial, developmental, or special educational services. These instructional offerings may be taken prior to or along with the course work leading to the degree or certificate. They are generally noncredit offerings, although in some cases credit may be given and the credit requirements for the degree or certificate increased accordingly. Only offerings provided specifically for required preparatory or remedial skills or knowledge should be included in this category. For example, if students may satisfy preparatory requirements by taking offerings provided primarily for other than remedial or preparatory purposes, those offerings should be classified elsewhere.

¶333 Research

The research category includes all expenditures for activities specifically organized to produce research, whether commissioned by an agency external to the institution or separately budgeted by an organizational unit within the institution. Subject to these conditions, the category includes expenditures for individual and/or project research as well as that of institutes and research centers. This category does not include all sponsored programs nor is it necessarily limited to sponsored research, since internally supported research programs, if separately budgeted, might be included in this category under the circumstances described. Expenditures for departmental research that are separately budgeted specifically for research are included in this category.

This category includes the following subcategories:

¶333.1 Institutes and Research Centers. This subcategory includes expenditures for research

¶333.2 **Individual and Project Research.** This subcategory includes expenditures for research activities that are managed within academic departments. Such activities may have been undertaken as the result of a research contract or grant or through a specific allocation of the institution's general resources.

¶334 **Public Service**

The public service category includes funds expended for activities established primarily to provide noninstructional services beneficial to individuals and groups external to the institution. These activities include community service programs (excluding instructional activities) and cooperative extension services. Included in this category are conferences, institutes, general advisory services, reference bureaus, radio and television, consulting, and similar noninstructional services to particular sectors of the community.

This category includes the following subcategories:

¶334.1 **Community Service.** This subcategory includes expenditures for activities organized and carried out to provide general community services, excluding instructional activities. Community service activities make available to the public various resources and special capabilities that exist within the institution. Examples include conferences and institutes, general advisory services and reference bureaus, consultation, testing services (for example, soil testing, carbon dating, structural testing), and similar activities. The activities included in this subcategory are generally sponsored and managed outside the context of both the agricultural and urban extension programs and of the institution's public broadcasting operation.

¶334.2 **Cooperative Extension Service.** This subcategory includes expenditures for noninstructional public service activities established as the result of cooperative extension efforts between the institution and outside agencies such as the U.S. Department of Agriculture's extension service and the affiliated state extension services. This subcategory is intended primarily for land-grant colleges and universities and includes both agricultural extension and urban extension services. The distinguishing feature of activities in this subcategory is that programmatic and fiscal control is shared by the institution with the Department of Agriculture's extension service, the related state extension services, and agencies of local government.

¶334.3 **Public Broadcasting Services.** This subcategory includes expenditures for operation and maintenance of broadcasting services operated outside the context of the institution's instruction, research, and academic support programs. Excluded from this subcategory are broadcasting services conducted primarily in support of instruction (classified in the subcategory ancillary support), broadcasting services operated primarily as a student service activity (classified in the subcategory

The academic support category includes funds expended to provide support services for the institution's primary missions: instruction, research, and public service. It includes the retention, preservation, and display of educational materials, for example, libraries, museums, and galleries; the provision of services that directly assist the academic functions of the institution, such as demonstration schools associated with a department, school, or college of education; media such as audio-visual services and technology such as computing support; academic administration (including academic deans but not department chairpersons) and personnel development providing administration support and management direction to the three primary missions; and separately budgeted support for course and curriculum development. For institutions that currently charge some of the expenditures — for example, computing support — directly to the various operating units of the institution, this category does not reflect such expenditures.

This category includes the following subcategories:

¶335.1 Libraries. This subcategory includes expenditures for organized activities that directly support the operation of a cataloged or otherwise classified collection.

¶335.2 Museums and Galleries. This subcategory includes expenditures for organized activities that provide for the collection, preservation, and exhibition of historical materials, art objects, scientific displays, etc. Libraries are excluded.

¶335.3 Educational Media Services. This subcategory includes expenditures for organized activities providing audio-visual and other services that aid in the transmission of information in support of the institution's instruction, research, and public service programs.

¶335.4 Academic Computing Support. This subcategory includes expenditures for formally organized and/or budgeted activities that provide computing support to the three primary programs. Excluded from this category is administrative data processing, which is classified as institutional support.

¶335.5 Ancillary Support. This subcategory includes expenditures for organized activities that provide support services to the three primary programs, but are not appropriately classified in the previous subcategories. Ancillary support activities usually provide a mechanism through which students can gain practical experience. An example of ancillary support is a demonstration school associated with the school of education. The expenditures of teaching hospitals are excluded.

¶335.6 Academic Administration. This subcategory includes expenditures for activities specifically designed and carried out to provide administrative and management support to the academic programs. This subcategory is intended to separately identify only expenditures for activities formally organized and/or separately budgeted for academic administration. It includes the expenditures of academic deans (including deans of research, deans of graduate schools, and college deans), but does not include the expenditures of department chairpersons (which are included in the

¶335.7. **Academic Personnel Development.** This subcategory includes expenditures for activities that provide the faculty with opportunities for personal and professional growth and development to the extent that such activities are formally organized and/or separately budgeted. This subcategory also includes formally organized and/or separately budgeted activities that evaluate and reward professional performance of the faculty. Included in this subcategory are sabbaticals, faculty awards, and organized faculty development programs.

¶335.8 **Course and Curriculum Development.** This subcategory includes expenditures for activities established either to significantly improve or to add to the institution's instructional offerings, but only to the extent that such activities are formally organized and/or separately budgeted.

¶336 Student Services

The student services category includes funds expended for offices of admissions and the registrar and activities with the primary purpose of contributing to students' emotional and physical well-being and intellectual, cultural, and social development outside the context of the formal instruction program. It includes expenditures for student activities, cultural events, student newspapers, intramural athletics, student organizations, intercollegiate athletics (if the program is operated as an integral part of the department of physical education and not as an essentially self-supporting activity), counseling and career guidance (excluding informal academic counseling by the faculty), student aid administration, and student health service (if not operated as an essentially self-supporting activity). In recent years, some institutions have created an office of enrollment management; expenditures for such an office are best categorized in student services.

This category includes the following subcategories:

¶336.1 **Student Services Administration.** This subcategory includes expenditures for organized administrative activities that provide assistance and support (excluding academic support) to the needs and interests of students. This subcategory includes only administrative activities that support more than one subcategory of student activities and/or that provide central administrative services related to the various student service activities. In particular, this subcategory includes services provided for particular types of students (for example, minority students, veterans, and handicapped students). Excluded from this subcategory are activities of the institution's chief administrative officer for student affairs, whose activities are institutionwide and therefore should be classified as institutional support.

¶336.2 **Social and Cultural Development.** This subcategory includes expenditures for organized activities that provide for students' social and cultural development outside the formal academic program. This subcategory includes cultural events, student newspapers, intramural athletics, student organizations, etc. Expenditures for an intercollegiate athletics program are included in this

organized placement, career guidance, and personal counseling services for students. This subcategory includes vocational testing and counseling services and activities of the placement office. Excluded from this subcategory are formal academic counseling activities (academic support) and informal academic counseling services (instruction) provided by the faculty in relation to course assignments.

¶336.4 Financial Aid Administration. This subcategory includes expenditures for activities that provide financial aid services and assistance to students. This subcategory does not include outright grants to students, which should be classified as scholarships and fellowships.

¶336.5 Student Admissions. This subcategory includes expenditures for activities related to the identification of prospective students, the promotion of attendance at the institution, and the processing of applications for admission.

¶336.6 Student Records. This subcategory includes expenditures for activities to maintain, handle, and update records for currently enrolled students as well as for students previously enrolled.

¶336.7 Student Health Services. This subcategory includes expenditures for organized student health services that are not self-supporting rather than those organized as auxiliary enterprises.

¶337 Institutional Support

The institutional support category includes expenditures for central executive-level activities concerned with management and long-range planning for the entire institution, such as the governing board, planning and programming, and legal services; fiscal operations, including the investment office; administrative data processing; space management; employee personnel and records; logistical activities that provide procurement, storerooms, safety, security, printing, and transportation services to the institution; support services to faculty and staff that are not operated as auxiliary enterprises; and activities concerned with community and alumni relations, including development and fund raising.

Appropriate allocations of institutional support should be made to auxiliary enterprises, hospitals, and any other activities not reported under the educational and general heading of expenditures.

This category includes the following subcategories:

¶337.1 Executive Management. This subcategory includes expenditures for all central, executive-level activities concerned with management and long-range planning for the entire institution (as distinct from planning and management for any one program within the institution). All officers with institutionwide responsibilities are included, such as the president, chief academic officer, chief business officer, chief student affairs officer, and chief development officer. This subcategory includes such operations as executive direction (for example, governing board), planning and programming, and legal operations.

¶337.3 General Administration and Logistical Services. This subcategory includes expenditures for activities related to general administrative operations and services (with the exception of fiscal operations and administrative data processing). Included in this subcategory are personnel administration, space management, purchase and maintenance of supplies and materials, campuswide communication and transportation services, general stores, printing shops, and safety services.

¶337.4 Administrative Computing Support. This subcategory includes expenditures for computer services that provide support for institutionwide administrative functions.

¶337.5 Public Relations/Development. This subcategory includes expenditures for activities to maintain relations with the community, alumni, or other constituents and to conduct activities related to institutionwide development and fund raising.

¶338 Operation and Maintenance of Plant

The operation and maintenance of plant category includes all expenditures of current operating funds for the operation and maintenance of the physical plant, in all cases the net amount charged to auxiliary enterprises, hospitals, and independent operations. It includes all expenditures for operations established to provide services and maintenance related to grounds and facilities. Also included are utilities, fire protection, property insurance, and similar items. It does not include expenditures made from the institutional plant fund accounts.

This category includes the following subcategories:

¶338.1 Physical Plant Administration. This subcategory includes expenditures for administrative activities that directly support physical plant operations. Activities related to the development of plans for plant expansion or modification, as well as plans for new construction, should be included in this subcategory.

¶338.2 Building Maintenance. This subcategory includes expenditures for activities related to routine repair and maintenance of buildings and other structures, including normally recurring repairs and preventive maintenance.

¶338.3 Custodial Services. This subcategory includes expenditures related to custodial services in buildings.

¶338.4 Utilities. This subcategory includes expenditures related to heating, cooling, light and power, gas, water, and any other utilities necessary for operation of the physical plant.

¶338.5 Landscaping and Ground Maintenance. This subcategory includes expenditures related to

¶338.6 **Major Repairs and Renovations.** This subcategory includes expenditures related to major repairs, maintenance, and renovations. Minor repairs should be classified as building maintenance. The distinction between major repairs and minor repairs should be defined by the institution.

¶339 **Scholarships and Fellowships**

The scholarships and fellowships category includes expenditures for scholarships and fellowships — from restricted or unrestricted current funds — in the form of grants to students, resulting from selection by the institution or from an entitlement program. The category also includes trainee stipends, prizes, and awards. Trainee stipends awarded to individuals who are not enrolled in formal course work should be charged to instruction, research, or public service. If the institution has custody of the funds and does not select a recipient, and there is no entitlement program, the funds should be accounted for and reported in the agency funds group rather than in the current funds group.

Recipients of grants are not required to perform service to the institution as consideration for the grant, nor are they expected to repay the amount of the grant to the funding source. When services are required in exchange for financial assistance, as in the College Work-Study program, charges should be classified as expenditures of the department or organizational unit to which the service is rendered. Aid to students in the form of tuition or fee remissions also should be included in this category. However, remission of tuition or fees granted because of faculty or staff status, or family relationship of students to faculty or staff, should be recorded as staff benefit expenditures in the appropriate functional expenditure category.

This category includes the following subcategories:

¶339.1 **Scholarships.** This subcategory includes grants-in-aid, trainee stipends, tuition and fee waivers, and prizes to undergraduate students.

¶339.2 **Fellowships.** This subcategory includes grants-in-aid and trainee stipends to graduate students. It does not include funds for which services to the institution must be rendered, such as payments for teaching.