

APPENDIX A

DESCRIPTION OF IPEDS EXPENDITURE CATEGORIES

Expenditure category	Definition
Instructional	Instructional expenses include general academic instruction, occupational and vocational instruction, special session instruction, community education, preparatory and adult basic education, and remedial and tutorial instruction conducted by the teaching faculty for the institution's students.
Research	Research expenses include all funds expended 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 organization.
Public service	Public service expenses include all funds expended for activities established primarily to provide noninstructional services beneficial to groups external to the institution. Examples are seminars and projects provided to particular sectors of the community.
Academic support	Academic support expenses include the support services that are an integral part of the institution's primary mission of instruction, research, and public service. These include library expenses, museums, galleries, audio/video services, academic computing support, academic administration, personnel development, and course and curriculum development.
Student services	Student services expenses are those funds expended for admissions, registrar activities, and activities whose primary purpose is to contribute to students' emotional and physical well-being and to their intellectual, cultural, and social development outside the context of the formal instructional program. Examples include career guidance, counselling, financial aid administration, and student health services.

Source: Schmidt, A. (2020). Are International Students Getting a Bang for their Buck? The Relationship between Expenditures and International Student Graduation Rates. *Journal of International Students*, 10(3). 629-645.
<https://doi.org/10.32674/jis.v10i3.1279>

Institutional
support

Institutional support expenses include the day-to-day operational support of the institution, excluding expenditures for physical plant operations. Included in this category are expenditures for general administrative services, executive direction and planning, legal and fiscal operations, public relations, and development.

Note. From “Educational expenditures and student engagement: When does money matter?” by G. R. Pike, J. C. Smart, G. D. Kuh, & J. C. Hayek, 2006, *Research in Higher Education*, 47(7), p. 857. Copyright 2006 by Springer.