12.2 Finances

TOTAL EXPENDITURES FOR IMMEDIATE PAST 5 FISCAL YEARS
Direct and Indirect Expenses

Table A

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<th>Student Services</th>
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Table Definitions

**Instruction** — This category should include all direct and indirect expenditures for all activities that are part of a school’s instruction program. Expenditures for credit and non-credit courses 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 departmental chairs, in which instruction is still an important role of the administrator, are included in this category.

**Academic Support** — This category should include all direct and indirect expenditures used primarily to provide support services for the school’s primary missions - instruction, research, and public service. It includes:
- a. The retention, preservation, and display of educational materials - for example, libraries and museums
- b. The provision of services that directly assist the academic function of the school
- c. Media, such as audiovisual services, and technology, such as computing support
- d. Academic administration (including academic deans and related dean’s office expense, but not department chairs), personnel development providing administrative support and management direction to the three primary missions
- e. Separately budgeted support for course and curriculum development

For schools that currently charge certain of the expenditures — for example, computing support — directly to the various operating units of the institution, such expenditures are not reflected in this category.

**Student Services** — This category should include all direct and indirect expenditures for offices of admissions and registrar and those activities whose primary purpose is to contribute to the student’s emotional and physical well-being and to his/her intellectual, cultural, and social development outside the context of the formal school instruction program. It includes expenses for:
- a. Student activities
- b. Cultural events
- c. Student newspaper
- d. Intramural athletics
- e. Student organizations
- f. Supplemental educational services to provide matriculated students with supplemental instruction outside of the normal academic program (remedial instruction is an example)
- g. Counseling and career guidance (excluding informal academic counseling by the faculty)
- h. Student aid information
- i. Student health service (if NOT operated as an essentially self-supporting activity) where such activities are separately budgeted and expenditures are related to the school

**Services of Educational Activity**

**Teaching Hospital** — This category should include all expenditures/revenue relating to the operation of a teaching hospital where such activity is budgeted from the related academic departments and not reported in other categories.
12.2 Finances

**Other** — Other refers to service centers such as electron microscopy, toxicology, analytical labs in support of racing, imaging centers, or any other diagnostic/treatment services provided. Also include any lab animal science programs that are college-based. Specify all types of programs applicable. Avoid using terms such as “various.”

**Unsponsored Student Aid - Hard Funds** — This category should include expenditures for scholarships and fellowships in the form of outright grants to students selected by the institution or school and financed by non-state funds.

**Sponsored Research** — This category should include government and corporate funded competitive research grants and contracts, excluding gifts.

**Other Sponsored Activity** — This category should include all sponsored activity not included in sponsored student aid or sponsored research. Includes unsponsored research.

**Extension and Public Service** — This category should include all direct and indirect expenditures relating to the school that are established primarily to provide services beneficial to individuals and groups external to the institution. These activities include community service programs and cooperative extension services, reference bureaus, continuing education, consulting, and similar services to particular sectors of the community.