

Definitions of **education and general** expenditures:

Instruction includes expenditures for credit and noncredit courses, academic, vocation, technical, remedial and tutorial instruction, department heads/chairs, and community education.

State-supported research includes expenses for those activities, specifically organized, and separately budgeted within the general fund such as: research institutes and centers; start-up, seed money for individual research projects and research fellowships.

Public service includes expenses to provide non-instructional services to individuals and groups external to the institution, such as community service and public broadcasting service.

Academic support includes funds spent on support services for instruction, academic computing, research and public service; preservation and retention of education materials, such as libraries, museums and galleries.

Student services includes funds spent for the office of admissions and the registrar, student cultural events, student newspapers, intramural activities, student organizations, athletics (if not supported as a self-supporting enterprise activity), student aid administration, student counseling and placement and student health services, if not self-supporting.

Institutional support includes expenditures for central executive-level management and long-term planning for the entire institution, such as the governing boards' planning, programming and legal services, fiscal operation, administrative data processing, human resources, space management, procurement, printing, community and alumni relations.

Operation of plant includes expenses such as: utilities, fire protection, property insurance, custodial services, landscape and ground maintenance, major repairs and building maintenance.

Manual of Instructions - College and University Budget Data Books, DHE, updated July 2009