

NWCCU POLICIES | DEFINITION OF EDUCATIONAL AND GENERAL EXPENDITURES (E & G) FOR DETERMINING ANNUAL INSTITUTIONAL DUES

NWCCU dues are based on an institution's E&G expenditures. E&G expenditures are defined based on the definition of core expenses in the Integrated Postsecondary Education Data System (IPEDS).

For institutions that report under Governmental Accounting Standards Board (GASB) standards, core expenses include:

- Instruction
- Research
- Public service
- Academic support
- Student services
- Institutional support
- Operation and plant maintenance
- Depreciation
- Scholarships, fellowships
- Interest
- Other operating and non-operating expenses

For institutions that report under Financial Accounting Standards Board (FASB) standards, core expenses are:

- Instruction
- Research
- Public service
- Academic support
- Student services
- Institutional support
- Net grant aid to students
- Other operating and non-operating expense

Updated and adopted August 2019