Academic Libraries (AL)
Reporting Expenses
Tutorial Script
2024-25 Data Collection

Welcome to this tutorial on reporting expenses in the IPEDS Academic Libraries survey component.

Degree-granting institutions that report library expenses equal to or greater than $100,000 for the most recent Fiscal year are required to complete Section 2 of the Academic Libraries component, which includes the collection of library expenses data.

Expenses should be reported for the most recent 12-month period that corresponds to your institution's fiscal year that ends before October 1st Report funds expended by the library (regardless of when they were received) from its regular budget and from all other sources. If items in this section are not paid from the library budget but can be easily identified in other parts of the institution's budget, report them. The exception is fringe benefits -- report fringe benefits only IF it's paid from the library budget. All expenses should be reported in whole dollars in the most appropriate category to provide an unduplicated count of expenses.

In the Academic Libraries component, institutions report data for the following major expense categories: total salaries and wages; staff fringe benefits; materials and services expenses; and operations and maintenance expenses. Let's take a closer look at each item.

Total salaries and wages. Report salaries and wages before deductions for all full-time and part-time library staff, including student assistant wage and Federal Work-Study students' wage, from the library budget or all other institutional sources that are identifiable.

Staff fringe benefits. If fringe benefits are paid by the library budget, report all cash contributions in the form of supplementary or deferred compensation other than salary. Employee fringe benefits include retirement plans, social security taxes, medical/dental plans, unemployment compensation plans, group life insurance plans, worker's compensation plans, and other benefits in-kind with cash options. Exclude employee fringe benefits if not paid from the library budget and exclude the employee contributions.

Under materials and services expenses, report the following three categories of data. More information about what to include or exclude in these categories can be found in the survey instructions available from the Report Your Data website.

First, report one-time purchases of books, serial back-files, and other materials. Report expenses for published materials in all formats including archives and special collections.

Second, ongoing commitments to subscriptions. These are publications issued in successive parts, usually at regular intervals, and, as a rule, intended to be continued indefinitely, for example, periodicals and newspapers. Do not include subscription fees if it's part of an annual consortium fee.

Third, other materials and service costs. Other expenses may include document delivery/interlibrary loan services, such as photocopies and costs of facsimile transmission. Do not count expenses related to transactions between the main or central library and branches, transactions between branches, or expenses for an on campus delivery. Finally, include other expenses for information services.

The last section of expense reporting for Academic Libraries is operations and maintenance expenses, which includes preservation services and all other operations and maintenance expenses. Preservation services includes expenses associated with maintaining library and archival materials for use either in their original physical form or in some other usable way. Do not include staff salaries and wages.

For other operations and maintenance expenses, report any other maintenance expenses that have not already been reported in this section, including computer hardware and software expenses; bibliographic consortia; and other operating expenses, such as furniture and maintenance costs.

If you have specific questions about what expenses to report or not report in the Academic Libraries component, the survey component instructions and IPEDS Help Desk are great resources. Thanks for watching.