A Guide to the Library and University Expenditure Data
http://www.arl.org/stats/annualsurveys/eg/index.shtml

US Institutions:

Group of 17 (reported 1966 – present):
The traditional group of 17 grew out of the 1992 report “University Libraries and Scholarly Communication” by Anthony Cummings et al, commissioned by The Andrew W. Mellon Foundation. This report focused on a comprehensive group of 24 university libraries selected to be representative of all ARL member libraries (p 4-7). For Table 3.1, reported in Appendix B, there was a select subset of 17 universities selected “for which consistent data could be obtained from 1966 through 1990 (p 30 note 6). This group reported consistent figures through 2003, when Stanford withdrew from annual reporting.

1965-1966 – 17 Institutions
2008-2009 – 16 Institutions (Stanford)
Minimum – 16 (multiple years)

Group of 40 (reported 1982 – present):
The group of 40 originated during the change to IPEDS reporting standards in the late 1990s, as discussed below. Through 1996 there were 88 libraries included in this more general average, but by 1999 there were only 40.

1981-1982 – 40 Institutions
2008-2009 – 40 Institutions
Minimum – 37 in 2004 (Penn St, Rutgers, Temple)

Union of the groups of 17 and 40 (Total: 50):
Overlap – Chicago, Georgetown, Iowa State, Michigan State, North Carolina, Washington U – St Louis, Yale
Private – 16 Institutions
State – 34 Institutions
Canadian Institutions:

Group of 14 (reported 1982 – present):
The Canadian group represents all Canadian ARL Members, except for Calgary, which joined in 2009.

2008-2009 – 14 Institutions
Minimum – 0 (1997 – None reporting)
Includes – Alberta, British Columbia, Guelph, Laval, McGill, McMaster, Manitoba, Montreal, Queen’s, Saskatchewan, Toronto, Waterloo, Western Ontario, York

Note on Canadian Expenditure Values:
Canadian institutions attempt to provide university data comparable to the U.S. IPEDS categories; however, the financial accounting systems in the two countries may be fundamentally incompatible. For example, Canadian universities may not count as direct expenditures certain allocated federal moneys, because those funds are dispensed by the government and not transferred or reimbursed to the university. Grant moneys accrue to individual researchers and not via the institutional budget. Thus Canadian university expenditures, as reported may not include all funds spent in support of the institution. This lower "total" may create a misleading figure for the library's percentage of the institution's funds.
– Repeated on many publications related to the expenditures analysis

The implications of this are that the absolute values may not be comparable but the change in the values would still indicate an upward or downward trend and is thus comparable to the US institutions. The lack of Canadian data from 1997 is due to the changes in the IPEDS survey and the collection of E&G data for US institutions as well in the late 1990s.

To briefly address the issue of exchange rates, all values reported in these documents have been converted to USD. Please see Stubbs and Molyneux’s 1990 guide (p 26) and the online 2009 guide for details of this conversion.

Variables:

totexp
Library expenditures for all years are as defined and reported in the ARL Statistics; usually do not include maintenance, fringe benefits, and information resources purchased through other accounts (for example, the computing center).

e_g
1966 – 1986 Data reported by institutions was from HEGIS survey.
1987 Change in IPEDS E&G to include nonmandatory transfers, resulted in an adjustment of approximately -.09% to estimated figures.
1987 – 1998 Data reported by institutions was from IPEDS survey.
1997 Revision to the reporting standards issued by (FASB), resulting in a negative impact on library percentage.
– Blixrud 1998, p 6
1998 – 2001 The majority of data continued to be self-reported, but where gaps emerged data was obtained directly from the IPEDS report. These situations are in red text.
2002 – 2009  

_e_g_ values are obtained directly from the IPEDS report.

Since 2001 Canadian _e_g_ figures were obtained from the CAUBO survey. Please see the above note for information about Canadian _e_g_ figures before 2001 and for conversion rate information.

The IPEDS website can be found [here](#). The CAUBO website can be found [here](#).

“Data pertaining to university expenditures in general were obtained from the Higher Education General Information Survey (HEGIS), which is administered annually by the National Center for Education Statistics (NCES). These data were available for the period up to 1985-86. The data on expenditures after that year were obtained from the Integrated Postsecondary Education Data System (IPEDS).”

- Cummings et. al. 1992, p 6

“E&G expenditures include the major categories of Instruction (chiefly teaching faculty salaries and wages), Research, Public Service, Academic Support (including libraries), Student Services, Institutional Support, Operation and Maintenance of Plant, Scholarships and Fellowships, Mandatory Transfers, and (since 1987 in U.S. reporting) Nonmandatory Transfers. The instructions for the annual ARL collection of E&G data have specified that the E&G number for a U.S. university is to be taken from Part B, Line 12, of the U.S. Department of Education’s annual IPEDS (formerly HEGIS) survey of finances of institutions of higher education. Canadian universities are to report similarly defined expenditure data.”

- Stubbs 1994, p 3 note 1

“The 1996 report will complete this trend series due to changes in the accounting and financial reporting standards issued by the Financial Accounting Standards Board (FASB). With FY 1996-97, FASB has changed the IPEDS Finance Survey forms, the source for E&G data. There are currently two forms, one for private institutions (Form IPEDS-F1-A) that incorporates the accounting changes, and another form for public institutions (Form IPEDS-F-1), which is, for now, the same as in previous years. ARL has already noted from reports received from private institutions that the changes have generally resulted in an increased university expenditure figure and thus have a negative impact on the library percentage. Some public institutions will be testing their new form this year and next year both public and private institutions are expected to be completing the same form. Since the 88 libraries whose data is used to create the chart are a mix of public and private institutions, the ARL trend series cannot be calculated in this interim period.”

- Blixrud 1998, p 6

**Percent**

For periods prior to 1982 this value is drawn directly from Cummings, et al 1992, Table 3.1. This table is calculated using the _totexp_ and _e_g_ values as outlined above, although these values are not directly reported in the publication.

Beginning in 1981-1982 the percentage is calculated by the following formula: \( \text{percent} = \frac{\text{totexp}}{\text{e}_g} \).

These values are obtained as described above. In some cases these figures were not reported, and where possible, the percentages were replaced by values as reported in the Mellon publication.
References


