S1 Table Mapping scheme for HEI revenues

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| **ETER Variable** | **IPEDS public HEIs** | **IPEDS private non profit HEIs** | **IPEDS private HEIS** | **ETER** |
| Core Budget (public) | Federal Appropriations | |  | Basic government allocation (central or regional) |
| State Appropriations | |  |
| Local Appropriation, Education District taxes, and Similar Support | Local Appropriations |  |
| Federal Non Operating Grants |  |  |
| State Non Operating Grants |  |  |
| Local Non Operating Grants |  |  |
| Core budget (private) | Gift (Including Contributions from affiliate Organizations) | Private gifts | Other Revenues | Gifts and donations |
| Other Revenues and Additions |  |  |  |
| Other Non Operating Revenues |  |  |  |
| Sales and Services for Education Activities | | |  |
| Other sources - operating |  |  | Interests |
| Investment Income | Investment Return | Investment Income and Investment gain (losses) included in net income | Investment income |
| Tuition Fees | Tuition and Fees, after deducting discounts and allowances | Tuition and Fees | Tuition and Fees | Tuition and Fees |
| Third Party | Federal Operating Grants and Contracts | Federal grants and contracts | Federal Appropriations, Grants and Contracts | Public grants and contracts (central, regional ,local) |
| State Operating Grants and Contracts | State grants and contracts | State and Local Appropriations, Grants and Contracts |  |
| Local Operating Grants and Contracts | Local grants and contracts |  | Grants and contracts from abroad |
| Private Operating Grants and Contracts | Private gifts, grants, and contracts | Private Grants and Contracts | Private grants and contracts |
| Unclassifed Revenues | Other sources operating revenues | Other revenues | Other revenues | Other revenues |
| Excluded | Sales and Services of Hospitals | Hospital revenues |  | Healthcare revenues |
| Independent Operations Revenue | |  |  |
| Sales and Services of Auxiliary Entreprises | Contributions from affiliated entities | Sales and Services of Auxiliary Enterprises | Sales and Services of Auxiliary Enterprises |