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 |