

Integrated Fiscal Reporting System (IFRS)

Handbook for Reporting Officials

September 2023

This page has been left blank intentionally.

Table of Contents

Purpose.....	4																					
Authority	4																					
Application Coordinator	4																					
Reporting	4																					
Application Navigation	5																					
FIELD NAVIGATION.....	5																					
FORM NAVIGATION.....	5																					
Application Access.....	6																					
Main Menu	6																					
Undergraduate Tuition and Fee Bill Report	7																					
Exemptions and Waivers.....	9																					
Annual Financial Report (AFR) Information and Tuition Revenues	11																					
ANNUAL FINANCIAL REPORT INFORMATION.....	11																					
UNDERGRADUATE TUITION REVENUES – (COMMUNITY COLLEGE ONLY)	12																					
STATUTORY TUITION SET ASIDES	12																					
Undergraduate Tuition Revenues																						
<table><tr><th>Tuition Revenues</th><th>FY 2018</th><th>FY 2019</th></tr><tr><td>In-District Resident</td><td>\$0</td><td>\$0</td></tr><tr><td>Out-of-District Resident</td><td>\$0</td><td>\$0</td></tr><tr><td>Non-Resident</td><td>\$0</td><td>\$0</td></tr><tr><td>Continuing Education (Formula Funding Eligible)</td><td>\$0</td><td>\$0</td></tr><tr><td>Continuing Education (Not Eligible for Formula Funding)</td><td>\$0</td><td>\$0</td></tr><tr><td>Repeat or Excess Hours</td><td>\$0</td><td>\$0</td></tr></table>	Tuition Revenues	FY 2018	FY 2019	In-District Resident	\$0	\$0	Out-of-District Resident	\$0	\$0	Non-Resident	\$0	\$0	Continuing Education (Formula Funding Eligible)	\$0	\$0	Continuing Education (Not Eligible for Formula Funding)	\$0	\$0	Repeat or Excess Hours	\$0	\$0	
Tuition Revenues	FY 2018	FY 2019																				
In-District Resident	\$0	\$0																				
Out-of-District Resident	\$0	\$0																				
Non-Resident	\$0	\$0																				
Continuing Education (Formula Funding Eligible)	\$0	\$0																				
Continuing Education (Not Eligible for Formula Funding)	\$0	\$0																				
Repeat or Excess Hours	\$0	\$0																				
UNDERGRADUATE TUITION REVENUES (ALL PUBLIC SECTORS EXCEPT COMMUNITY COLLEGES)	12																					
GRADUATE TUITION REVENUES	13																					
UNDERGRADUATE FEE REVENUES	14																					
Undergraduate Incidental Fee Charges	17																					
Undergraduate Instructional Fee Charges.....	18																					
Graduate Fee Revenues.....	19																					
Graduate Incidental Fee Charges.....	20																					
Graduate Instructional Fee Charges	21																					
Set Asides	22																					
TUITION SET ASIDES	22																					
Fiscal Year 2024 Tuition Charges (Community College Only).....	23																					
Fiscal Year 2024 Undergraduate Tuition Charges (All Public Sectors Except Community Colleges).....	24																					
Fiscal Year 2024 Undergraduate Fee Charges	25																					
Fiscal Year 2024 Graduate Tuition Charges.....	27																					
Fiscal Year 2024 Graduate Fee Charges	28																					

All-In-One Printable Report	30
Tuition and Fees Reconciliation to Annual Financial Report (AFR)	30
Certification	31
Appendix A – Institution FICE Codes.....	33
Appendix B – List of Institution Specific Fees	35
Appendix C – Glossary of Terms.....	37

Purpose



Texas public institutions of higher education report comprehensive tuition and fee financial data using the Integrated Fiscal Reporting System (IFRS) application. The Texas Higher Education Coordinating Board (THECB) calculates financial aid award levels for the TEXAS Grant and Texas Educational Opportunity Grants with reported values. The data are used to evaluate the effectiveness of campus-based programs, such as exemptions and waivers; prepare fiscal notes; and respond to questions from other agencies and public entities, e.g., legislators, parents, and students.

Organizations dealing with higher education issues – the State Higher Education Executive Officers (SHEEO), Southern Regional Education Board (SREB), and the Texas Legislature – regularly request these data. The IFRS comprehensive report consolidates the data and reduces collection efforts.

Authority

Texas Administrative Code (TAC), Sections [13.140](#) and [13.143](#), direct the THECB to collect and require Texas public institutions of higher education to report tuition and fee data.

Application Coordinator

Direct questions, comments, and concerns may be sent to:

Ken Pon

Data Specialist

Research & Analysis

Texas Higher Education Coordinating Board

Voice 512-427-6424

Fax 512-427-6147

Ken.Pon@highered.texas.gov

Reporting

Reporting for the Fall Undergraduate Tuition and Fee Report portion of IFRS is due **December 1**. Final, complete reports are due annually on **December 18**. If December 18 falls on a weekend or national holiday, then the due date is the following workday (usually Monday). For public community colleges, the due date is **December 31** (to accommodate auditing issues). The system is accessible starting September 15. The due date includes all grace periods for executive approvals.

Final reports must meet the following criteria:

1. Data accurately entered into the application
2. Completed "Tuition and Fees Reconciliation to AFR" section in IFRS to balance within +/- \$5.00
3. Completed certification form submitted to THECB online
4. Verification completed by THECB staff

Note – To meet the reporting deadline, institutions may reconcile IFRS entries to unaudited AFRs and notify the THECB of auditor's changes material to this report.

Field Navigation

Number Formats – Enter unformatted numbers. Decimal points are acceptable, but commas and dollar signs will generate errors.

Blank Fields – A value must appear in all fields. Enter zeros (0) for fields where your institution has no data. A blank field is not equivalent to zero (0). [Selecting the "Update" button on pages with blank fields will generate an error and clear all entries from the page.](#) Complete all fields before selecting the "Update" button.

Mouseover – Hovering the mouse pointer over data element descriptions displays additional details.

Tab – Tab to advance to the next field on a data page or use "Shift + Tab" to return to the previous field.

Corrections and Revisions – Users may return to any data field in the application and correct or complete entries any time prior to submitting the report to the THECB. Please contact the application coordinator to edit submitted reports.

Form Navigation

Update – Select the "Update" button at the bottom of a data page to **SAVE** your entries to the database. Navigating away from a page before selecting "Update" will cause your entries to be **LOST**.

Next Form – Select the "Next Form" button at the bottom of a data page to advance to the next data page.

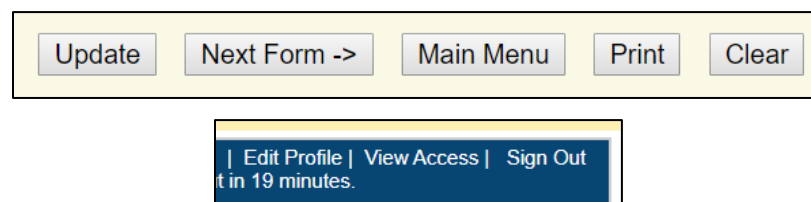
Main Menu – Select the "Main Menu" button at the bottom of a data page to return to the main menu page.

Previous Form – Select the "Previous Form" button at the bottom of a data page to return to the previous data page.

Print – From the "Main Menu", select "All-In-One Printable Report", enter desired report year, and click on "Get Report". Use your browser's print function to print the institution's full report.

Clear – Select the "Clear" button at the bottom of a data page to clear data entered into the form. The application will update the page with the previously saved data.

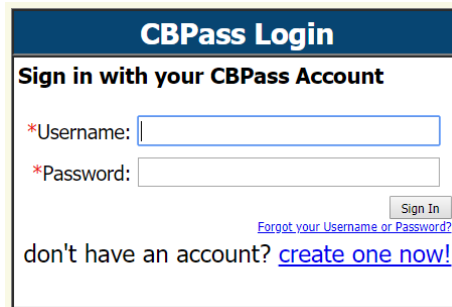
Logout – Click on "Signout" located at the top right corner of the Main Menu screen after each session to log out of the system.



Application Access

TOC

1. Access IFRS via CBPass at: <https://www1.highered.texas.gov/apps/IFRS>
2. A CBPass Login window will display. If you have set up CBPass credentials, enter them here to sign in.
3. If you do not have a CBPass yet, click on this link: [CBPass \(texas.gov\)](https://www1.highered.texas.gov/apps/IFRS). Then, click on the "create one now!" link. Fill in the blanks appropriately. Affiliating yourself with an institution is required. Verify your ficecode.



CBPass Login

Sign in with your CBPass Account

*Username:

*Password:

[Sign In](#)

[Forgot your Username or Password?](#)

don't have an account? [create one now!](#)

Main Menu

The main menu page serves as a launching point for the application.

Data Pages – Select a data page link to enter data.

Note – See Appendix C for data element definitions.

Sign Out – Select "Sign Out" (upper right-hand corner) to log out of the system.

Undergraduate Tuition and Fee Bill Report



Note – Due December 1st or within the first four (4) days of December, annually.

Note – All institutions complete this section.

This report for resident undergraduate students **enrolled** in 15 SCH is used to calculate the maximum award levels for state grant programs. This information is also one element used in the calculation of nonresident tuition rates and is used to respond to legislative requests. While these values may not be indicative of what students should expect to pay, it is useful for the standardization of tuition and fee data across the state.

Instructions:

Charges – Report average total academic charges for resident undergraduates enrolled in 15 SCH for the current fall semester for the following categories:

- **Statutory Tuition** – Enter resident tuition for all public sectors except community colleges, which report in-district tuition.
- **Designated Tuition**
- **Mandatory Fees**
- **Average College and Course Fees**
- **Flat Rate Tuition**
- **Total Academic Charges**

Report amounts based on **actual fee bills** generated for students enrolled as of the official census date (12th class day). Institutions charging flat rate tuition should report the average of the flat rate charges for all students enrolled for 15 SCH. Exclude optional fees and charges for extended field trips, including fees to travel or live off-campus.

Approval Required for Submission – Approve variances of 10 percent or more by selecting the check box that appears above the explanatory text box.

Caution – A system error occurs after selecting the “Update” button at the bottom of the data page if the values entered for the current semester vary 10 percent or more from the corresponding prior year semester. When error messages are displayed, a small check box appears near the bottom of the page. “Approval Required for submission” is to the right of the check box.

Clear the error by reentering the data, selecting the check box (putting a check mark in it), and entering an explanation for the variances in the text box located below the check box.

Reconciliation – The entries on this data form should not be included on the reconciliation form.

Home

Main Menu

Impersonate

Certified List

Rectangular Ship

Undergraduate Tuition and Fee Bill Report

(333333)

Report average total academic charges for resident undergraduates enrolled in 15 semester credit hours for the current fall semester.

Report amounts based on actual fee bills generated for students enrolled as of the official census date (12th class day). Institutions charging flat rate tuition report the average of the flat rate charges for all students enrolled for 15 semester credit hours. Exclude optional fees and charges for extended field trips including fees to travel or live off-campus.

Semester	Statutory Tuition	Designated Tuition	Mandatory Fees	Average College and Course Fees	Total Academic Charges	Flat Rate Tuition	Fixed Rate Tuition
Fall 2018	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fall 2019	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fall 2020	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Approve variances of 10 percent or more by selecting the check box that appears above the explanatory text box.

Note – Complete this section prior to certification. Certify IFRS once the entire report is completed and reconciled.

Exemptions and Waivers



Note – All institutions complete this section.

Report unduplicated student counts and tuition and fee amounts exempted or waived in fiscal year 2023 for each statutory exemption and waiver.

Number of Students – Enter unduplicated student counts. Report a student receiving the same cited exemption or waiver multiple times in the fiscal year as a count of one.

Dollars – Report all revenues foregone by the institution during the fiscal year for each cited exemption or waiver.

The entries for fiscal year 2022 are displayed adjacent to the entry field for reference.

Exemption Program	Number of Students		Dollars	
	FY 2018	FY 2019	FY 2018	FY 2019
54.2031 - Combat Exemption	0	0	\$0	\$0
54.010 - Tuition Reduction for >= 15 Hour	0	0	\$0	\$0
54.011 - Concurrent Enrollment / Min Tuition	0	0	\$0	\$0
54.263 - Senior Citizen Lowered Tuition 55 +	0	0	\$0	\$0

Missing Items – Notify the application coordinator of missing statutory exemptions and waivers.

Note – Report only unreimbursed amounts. For example, report the difference between tuition charged and tuition reimbursed for the Texas Tomorrow Fund. Only the unreimbursed amounts are considered exempted.

Financial Aid Database (FADS) – Collaborate with your financial aid office regarding the reported amounts entered into the Financial Aid Database (FADS). Although they may not fully reconcile with IFRS, the “Number of Students” and “Dollars” reported for each item should align with the FADS report. Collaborate with your Veterans Affairs office (or equivalent) regarding the “Number of Students” and “Dollars” for the Hazlewood Exemptions.

Institutional Exemptions and Waivers – Do not report revenue foregone for institutional (non-statutory) exemptions and waivers. Do report the foregone revenue as if it were collected on the “Tuition Revenue” page and include the totals on the reconciliation form.

Annual Financial Report (AFR) – The total exempted revenue reported on this page must tie to the AFR Schedule A for community colleges or the Sources and Uses report for all other sectors.

Waived revenue cannot be tied to the AFR as Governmental Accounting Standards Board (GASB) Statements 34 and 35 instruct that revenue waived should not be represented in the "Gross Tuition and Fees" or "Scholarships Discounts and Allowances" on institutions' AFRs.

Error – Update both the "Number of Students" and the "Dollars" fields with either zeros or non-zeros (numeric values). If one of the fields includes a zero and the other does not, the system will generate an error. If one or both of the fields are blank, the system will generate an error.

Caution – Complete all fields on this page; leaving no fields blank. Selecting the "Update" button with blank fields will cause your entries to be lost.

Reconciliation – Update the statutory exemptions and waivers fields on the reconciliation form with the subtotals on this page.

Annual Financial Report (AFR) Information and Tuition Revenues

Note – All institutions complete this section.

Annual Financial Report Information

Scholarship Discounts and Allowances – Transfer the amount reported on your institution's Annual Financial Report Statement of Revenues, Expenses, and Changes in Net Assets (AFR SRECNA) for Scholarship Discounts and Allowances. This value must match the amount reported in the AFR.

Net Tuition and Fee Revenues – Transfer the amount reported on your institution's Annual Financial Report Statement of Revenues, Expenses, and Changes in Net Assets (AFR SRECNA) for Net Tuition and Fees (Gross Tuition and Fees minus Scholarships Discounts and Allowances). This value must match the amount reported in the AFR.

Previous year's entries are displayed adjacent to the entry field for reference.

Annual Financial Report Information and Tuition Revenues

(333333)

Last Updated: 09/12/2019 05:30 PM

Transfer the amount reported on your institution's Annual Financial Report Statement of Revenues, Expenses, and Changes in Net Assets (AFR SRECNA) for Scholarship Discounts and Allowances. This value must match the amount reported in the AFR.

AFR Information

	FY 2018	FY 2019
Scholarship Discounts and Allowances	\$0	\$0
Net Tuition and Fee Revenues	\$0	\$0

Caution – A numeric value must be entered for both fields in this section.

Reconciliation – Enter the amounts from this section in the "Scholarship Discounts and Allowances" and "Net Tuition and Fees" lines of the reconciliation form.

Undergraduate Tuition Revenues – (Community College Only)



Note – This section appears in the application for community colleges only. All other sectors complete the undergraduate and graduate tuition revenue pages (see instructions below).

Revenue – Enter gross tuition amounts for the following:

- **In-District Resident**
- **Out-of-District Resident**
- **Nonresident**
- **Continuing Education (Formula Funding Eligible)**
- **Continuing Education (Not Eligible for Formula Funding)**
- **Repeat or Excess Hours**

Previous year's entries are displayed adjacent to the entry field for reference.

Note – Categorize "Out-of-District Fees" as "Out-of-District Resident Tuition" on this report.

Enter **LIST PRICE TUITION** before exemptions, waivers, and discounts. Amounts will reconcile but may not tie to the AFR Schedule A. This should include revenue foregone for statutory and institutional exemptions and waivers. Per GASB Statements 34 and 35, waived revenue should not be reported in the "Gross Tuition and Fees" or "Scholarships Discounts and Allowances" on institutions' AFRs. Waived revenue is to be added to AFR gross tuition and included in tuition revenues reported in IFRS.

Statutory Tuition Set Asides

Be sure to include statutory tuition revenue set asides, which include Texas Public Educational Grant (TPEG) and emergency student loans, on this IFRS data page. The amounts listed on Schedule A of the AFR must be broken out by residency, summed with the residency amounts reported on Schedule A, and entered in IFRS. Additionally, report these set-aside amounts on the Set-Aside data page.

Reconciliation – Sum the entries on this page and the IFRS fee revenue page and enter on the "Total Tuition and Fees Reported in IFRS" line on the reconciliation form.

Undergraduate Tuition Revenues

Tuition Revenues		FY 2018	FY 2019
In-District Resident		\$0	\$0
Out-of-District Resident		\$0	\$0
Non-Resident		\$0	\$0
Continuing Education (Formula Funding Eligible)		\$0	\$0
Continuing Education (Not Eligible for Formula Funding)		\$0	\$0
Repeat or Excess Hours		\$0	\$0

Undergraduate Tuition Revenues (All Public Sectors Except Community Colleges)



Note – This section appears in the application for general academic and health-related institutions and technical colleges only. Community colleges complete the tuition revenue page (see instructions above).

Note – Disaggregate revenues paid by graduate and undergraduate students. Allocating revenues between undergraduate and graduate is acceptable using a reasonable metric for institutions unable to track revenue by level of instruction. Examples of acceptable metrics are enrollment, full-time student equivalents, or semester credit hours (SCH).

Revenue – Enter undergraduate gross tuition amounts for the following:

- **Resident**
- **Nonresident**
- **Individual Instruction**
- **Continuing Education**
- **Repeat or Excess Hours**

For each residency type, further breakout undergraduate gross tuition amounts by tuition revenue type:

- **Statutory**
- **Designated up to \$46 per semester credit hour**
- **Designated over \$46 per semester credit hour**

Previous year's entries are presented for reference.

Enter **LIST PRICE TUITION** before exemptions and waivers (both statutory and institutional) and discounts. Amounts will reconcile but may not tie to the AFR Schedule A. Per GASB Statements 34 and 35, waived revenue should not be reported in the "Gross Tuition and Fees" or "Scholarships Discounts and Allowances" on institutions' AFRs. Waived revenue is to be added to AFR gross tuition and included in tuition revenues reported in IFRS.

Reconciliation – Sum the entries on this page and the IFRS fee revenue page and enter on the "Total Tuition and Fees Reported in IFRS" line on the reconciliation form.

Undergraduate Tuition Revenues						
Tuition Revenue Type	Statutory		Designated to \$46		Designated \$46.01 and greater	
	FY 2018	FY 2019	FY 2018	FY 2019	FY 2018	FY 2019
General Academic, Resident	\$0	\$0	\$0	\$0	\$0	\$0
General Academic, Non-Resident	\$0	\$0	\$0	\$0	\$0	\$0
Individual Instruction	\$0	\$0	\$0	\$0	\$0	\$0
Continuing Education	\$0	\$0				
Repeat or Excess Hours	\$0	\$0				
Total Undergraduate Tuition Revenues	\$0	\$0	\$0	\$0	\$0	\$0

Graduate Tuition Revenues



Note – This section appears in the application for general academic and health-related institutions and technical colleges only. Community colleges complete the tuition revenue page (see instructions above).

Note – Disaggregate revenues paid by graduate and undergraduate students. Allocating revenues between undergraduate and graduate is acceptable using a reasonable metric for institutions unable to track revenue by level of instruction. Examples of acceptable metrics are enrollment, full-time student equivalents, or SCH.

Revenue – Enter graduate gross tuition amounts for the following:

- **General Academic, Resident**
- **General Academic, Nonresident**
- **Individual Instruction**
- **Specified Discipline, Resident**
- **Specified Discipline, Nonresident**
- **Repeat or Excess Hours**

For each residency type, further break out graduate gross tuition by “tuition revenue type”:

- **Statutory**
- **Special or Board Authorized Tuition (BAT)**
- **Designated**

Previous year’s entries are presented for reference.

Enter **LIST PRICE TUITION** before exemptions and waivers (both statutory and institutional) and discounts. Amounts will reconcile but may not tie to the AFR Schedule A. Per GASB Statements 34 and 35, waived revenue should not be reported in the “Gross Tuition and Fees” or “Scholarships Discounts and Allowances” on institutions’ AFRs. Waived revenue is to be added to AFR gross tuition and included in tuition revenues reported in IFRS.

Reconciliation – Sum the entries on this page and the IFRS fee revenue page and enter on the “Total Tuition and Fees Reported in IFRS” line on the reconciliation form.

Graduate Tuition Revenues						
Tuition Revenue Type	Statutory		Special (Board Authorized Tuition)		Designated	
	FY 2018	FY 2019	FY 2018	FY 2019	FY 2018	FY 2019
General Academic, Resident	\$0	\$0	\$0	\$0	\$0	\$0
General Academic, Non-Resident	\$0	\$0	\$0	\$0	\$0	\$0
Thesis or Dissertation, Resident	\$0	\$0	\$0	\$0	\$0	\$0
Thesis or Dissertation, Non-Resident	\$0	\$0	\$0	\$0	\$0	\$0
Medical, Resident	\$0	\$0	\$0	\$0	\$0	\$0
Medical, Non-Resident	\$0	\$0	\$0	\$0	\$0	\$0

Undergraduate Fee Revenues

Note – All institutions complete this section.

Note – Disaggregate revenues paid by graduate and undergraduate students. Allocating revenues between undergraduate and graduate is acceptable using a reasonable metric for institutions unable to track revenue by level of instruction. Examples of acceptable metrics are enrollment, full-time student equivalents, or SCH.

Revenue – Enter undergraduate gross fee amounts by statutory citation. If you have more than one named fee for a given citation, combine and report one amount for the fees under the single citation.

Indicate the following for each fee type by selecting the check box:

- **Active for fiscal year 2023**
- **Auxiliary** – Charged in support of an auxiliary enterprise
- **Mandatory** – Charged to all students

Legislative Authority (Citation) – This is a required field. The common fee citations are prepopulated. For fees with institution specific citations, use the list in Appendix B and update the Legislative Authority (Citation) field with the correct citation.

Add Fee – For fees charged by citations not prepopulated, select the “Add Fee” button at the bottom of the data page to add a line on the form. Include a fee description and all the information instructed above.

Delete Fee – Use the “Delete” link in the Action column to remove unneeded, added lines.

Out-of-District Fees – Enter “Out-of-District Fees” as “Out-of-District Resident Tuition” for the purposes of this report.

Enter **LIST PRICE FEES** before exemptions and waivers (both statutory and institutional) and discounts. Amounts will reconcile but may not tie to the AFR Schedule A or AFR SRECNA. Per GASB Statements 34 and 35, waived revenue should not be reported in the “Gross Tuition and Fees” or “Scholarships Discounts and Allowances” on institutions’ AFRs. Waived revenue is to be added to AFR gross tuition and included in tuition revenues reported in IFRS.

Reconciliation – Sum the entries on this page and the IFRS tuition and graduate fee revenue pages and enter on the “Total Tuition and Fees Reported in IFRS” line on the reconciliation form.

Undergraduate Fee Revenues

(333333)

Enter undergraduate gross fee amounts by statutory citation. If you have more than one named fee for a given citation, combine and report one amount for the fees under the single citation.

Fee Description	Active in FY 2019?	Auxiliary Fee?	Mandatory Fee?	Legislative Authority (Citation)	FY 2019 Revenue
Aquatics Center - The University of Texas at Austin	N	N	N	54.5372	\$0
Athletics	N	N	N	See Appendix	\$0
Building Use - Junior Colleges	N	N	N	130.123(c)	\$0
Bus Service	N	N	N	See Appendix	\$0
Continuing Education	N	N	N	54.545	\$0
Dual Credit	N	N	N	54.216	\$0

Undergraduate Incidental Fee Charges

TOC

Note – All institutions complete this section.

Rates – Detail the fees charged for the fee revenue reported for incidental fees on the undergraduate fee revenues page. This information provides a general idea of the incidental fees charged.

Add Fee – Select the “Add Fee” button to add a line to the data page for each fee.

Delete Fee – Use the “Delete” link in the “Action” column to remove unneeded, added lines.

Update the following required fields:

- **Fee Description** – Enter a name for the fee. Generalize specific fees by grouping into categories. Average advising fees for engineering, art, and business and report a single advising fee as opposed to individual items for each fee.
- **Auxiliary** – Charged in support of an auxiliary enterprise
- **Mandatory** – Charged to all students
- **Legislative Authority** – Update the “Legislative Authority” (Citation) field with the correct citation.
- **How Charged** – Using the dropdown arrow, select:
 - **Per Student** – Use this option for fees that do not vary by SCH taken.
 - **Per Credit Hour** – Use this option for fees that vary by SCH taken.

Average Per Student – If the “Per Student” option was selected in the “How Charged” field, enter the average amount charged for this fee to undergraduate students.

15 SCH – If the “Per Credit Hour” option was selected in the “How Charged” field, enter the average amount charged for this fee to undergraduate students taking 15 SCH.

Enter **LIST PRICE FEES** before exemptions and waivers (both statutory and institutional) and discounts. Amounts will reconcile but may not tie to the AFR Schedule A or AFR SRECNA. Per GASB Statements 34 and 35, waived revenue should not be reported in the “Gross Tuition and Fees” or “Scholarships Discounts and Allowances” on institutions’ AFRs. Waived revenue is to be added to AFR gross tuition and included in tuition revenues reported in IFRS.

Reconciliation – The entries on this data form are a subset of the totals provided on the undergraduate fee revenues page represented as rates. They should not be included on the reconciliation form.

Undergraduate Incidental Fee Charges

(333333)

Detail the fees charged for the fee revenue reported for incidental fees on the undergraduate fee revenues page. This information provides a general idea of the incidental fees charged.

Fee Description	Auxiliary?	Mandatory?	Legislative Authority?	How Charged?	Avg. Per Student	15 SCH
-----------------	------------	------------	------------------------	--------------	------------------	--------

Undergraduate Instructional Fee Charges



TOC

Note – All institutions complete this section.

Rates – Detail the fees charged for the fee revenue reported for instructional fees on the undergraduate fee revenues page. This information provides a general idea of the instructional fees charged.

Add Fee – Select the “Add Fee” button to add a line to the data page for each fee.

Delete Fee – Use the “Delete” link in the Action column to remove unneeded added lines.

Update the following required fields:

- **Fee Description** – Enter a name for the fee. Generalize specific fees by grouping into categories. Average fees for music performance, voice, and theory and report a single music fee as opposed to individual items for each fee.
- **Mandatory** – Charged to all students
- **Auxiliary** – Charged in support of an auxiliary enterprise
- **How Charged** – Using the dropdown arrow, select:
 - **Per Student** – Use this option for fees that do not vary by SCH taken.
 - **Per Credit Hour** – Use this option for fees that vary by SCH taken.

Average Per Student – If the “Per Student” option was selected in the “How Charged” field, enter the average amount charged for this fee to undergraduate students.

15 SCH – If the “Per Credit Hour” option was selected in the “How Charged” field, enter the average amount charged for this fee to undergraduate students taking 15 SCH.

Enter **LIST PRICE FEES** before exemptions and waivers (both statutory and institutional) and discounts. Amounts will reconcile but may not tie to the AFR Schedule A or AFR SRECNA. Per GASB Statements 34 and 35, waived revenue should not be reported in the “Gross Tuition and Fees” or “Scholarships Discounts and Allowances” on institutions’ AFRs. Waived revenue is to be added to AFR gross tuition and included in tuition revenues reported in IFRS.

Reconciliation – The entries on this data form are a subset of the totals provided on the undergraduate fee revenues page represented as rates. They should not be included on the reconciliation form.

Undergraduate Instructional Fee Charges

(333333)

Detail the fees charged for the fee revenue reported for instructional fees on the undergraduate fee revenues page. This information provides a general idea of the instructional fees charged.

Fee Description	Mandatory?	Auxiliary?	How Charged?	Avg. Per Student	15 SCH
-----------------	------------	------------	--------------	------------------	--------

Graduate Fee Revenues

TOC

Note – This section appears in the application for general academic and health-related institutions and technical colleges only. Community colleges complete the tuition revenue page (see instructions above).

Note – Disaggregate revenues paid by graduate and undergraduate students. Allocating revenues between undergraduate and graduate is acceptable using a reasonable metric for institutions unable to track revenue by level of instruction. Examples of acceptable metrics are enrollment, full-time student equivalents, or SCH.

Revenue – Enter graduate gross fee amounts by statutory citation. If you have more than one named fee for a given citation, combine and report one amount for the fees under the single citation.

Indicate the following for each fee type by selecting the check box:

- **Active for fiscal year 2023**
- **Auxiliary** – Charged in support of an auxiliary enterprise
- **Mandatory** – Charged to all students

Legislative Authority (Citation) – This is a required field. The common fee citations are prepopulated. For fees with institution specific citations, use the list in Appendix B and update the “Legislative Authority” (Citation) field with the correct citation.

Add Fee – For fees charged by citations not prepopulated, select the “Add Fee” button at the bottom of the data page to add a line on the form. Include a fee description and all the information instructed above.

Delete Fee – Use the “Delete” link in the Action column to remove unneeded added lines.

Enter **LIST PRICE FEES** before exemptions and waivers (both statutory and institutional) and discounts. Amounts will reconcile but may not tie to the AFR Schedule A or AFR SRECNA. Per GASB Statements 34 and 35, waived revenue should not be reported in the “Gross Tuition and Fees” or “Scholarships Discounts and Allowances” on institutions’ AFRs. Waived revenue is to be added to AFR gross tuition and included in tuition revenues reported in IFRS.

Reconciliation – Sum the entries on this page and the IFRS tuition and undergraduate fee revenue pages and enter on the “Total Tuition and Fees Reported in IFRS” line on the reconciliation form.

Graduate Fee Revenues					
(333333)					
Enter graduate gross fee amounts by statutory citation. If you have more than one named fee for a given citation, combine and report one amount for the fees under the single citation.					
Fee Type	Active in FY 2019?	Auxiliary Fee?	Mandatory Fee?	Legislative Authority (Citation)	FY 2019 Revenue
Aquatics Center - The University of Texas at Austin	N	N	N	54.5372	\$0
Athletics	N	N	N	See Appendix	\$0
Building Use - Junior Colleges	N	N	N	130.123(c)	\$0

Graduate Incidental Fee Charges

TOC

Note – This section appears in the application for general academic and health-related institutions and technical colleges only. Community colleges complete the tuition revenue page (see instructions above).

Rates – Detail the fees charged for the fee revenue reported for incidental fees on the graduate fee revenues page. This information provides a general idea of the incidental fees charged.

Add Fee – Select the “Add Fee” button to add a line to the data page for each fee.

Delete Fee – Use the “Delete” link in the “Action” column to remove unneeded added lines.

Update the following required fields:

- **Fee Description** – Enter a name for the fee. Generalize specific fees by grouping into categories. Average advising fees for engineering, art, and business and report a single advising fee as opposed to individual items for each fee.
- **Auxiliary** – Charged in support of an auxiliary enterprise
- **Mandatory** – Charged to all students
- **Legislative Authority** – Update the “Legislative Authority” (Citation) field with the correct citation.
- **How Charged** – Using the dropdown arrow, select:
 - **Per Student** – Use this option for fees that do not vary by SCH taken.
 - **Per Credit Hour** – Use this option for fees that vary by SCH taken.

Average Per Student – If the “Per Student” option was selected in the “How Charged” field, enter the average amount charged for this fee to graduate students.

12 SCH – If the “Per Credit Hour” option was selected in the “How Charge” field, enter the average amount charged for this fee to graduate students taking 12 SCH.

Enter **LIST PRICE FEES** before exemptions and waivers (both statutory and institutional) and discounts. Amounts will reconcile but may not tie to the AFR Schedule A or AFR SRECNA. Per GASB Statements 34 and 35, waived revenue should not be reported in the “Gross Tuition and Fees” or “Scholarships Discounts and Allowances” on institutions’ AFRs. Waived revenue is to be added to AFR gross tuition and included in tuition revenues reported in IFRS.

Reconciliation – The entries on this data form are a subset of the totals provided on the graduate fee revenues page represented as rates. They should not be included on the reconciliation form.

Graduate Incidental Fee Charges

(333333)

Detail the fees charged for the fee revenue reported for incidental fees on the graduate fee revenues page. This information provides a general idea of the incidental fees charged.

Fee Description	Auxiliary?	Mandatory?	Legislative Authority?	How Charged?	Avg. Per Student	12 SCH
-----------------	------------	------------	------------------------	--------------	------------------	--------

Graduate Instructional Fee Charges



Note – This section appears in the application for general academic and health-related institutions and technical colleges only. Community colleges complete the tuition revenue page (see instructions above).

Rates – Detail the fees charged for the fee revenue reported for instructional fees on the graduate fee revenues page. This information provides a general idea of the instructional fees charged.

Add Fee – Select the “Add Fee” button to add a line to the data page for each fee.

Delete Fee – Use the “Delete” link in the Action column to remove unneeded added lines.

Update the following required fields:

- **Fee Description** – Enter a name for the fee. Generalize specific fees by grouping into categories. Average fees for music performance, voice, and theory and report a single music fee as opposed to individual items for each fee.
- **Auxiliary** – Charged in support of an auxiliary enterprise
- **Mandatory** – Charged to all students
- **How Charged** – Using the dropdown arrow, select:
 - **Per Student** – Use this option for fees that do not vary by SCH taken.
 - **Per Credit Hour** – Use this option for fees that vary by SCH taken.

Average Per Student – If the “Per Student” option was selected in the “How Charged” field, enter the average amount charged for this fee to graduate students.

12 SCH – If the “Per Credit Hour” option was selected in the “How Charged” field, enter the average amount charged for this fee to graduate students taking 12 SCH.

Enter **LIST PRICE FEES** before exemptions and waivers and discounts. Amounts will reconcile but may not tie to the AFR Schedule A or AFR SRECNA. Per GASB Statements 34 and 35, waived revenue should not be reported in the “Gross Tuition and Fees” or “Scholarships Discounts and Allowances” on institutions’ AFRs. Waived revenue is to be added to AFR gross tuition and included in tuition revenues reported in IFRS.

Reconciliation – The entries on this data form are a subset of the totals provided on the graduate fee revenues page represented as rates. They should not be included on the reconciliation form.

Graduate Instructional Fee Charges

(333333)

Detail the fees charged for the fee revenue reported for instructional fees on the graduate fee revenues page. This information provides a general idea of the instructional fees charged.

Fee Description	Auxiliary?	Mandatory?	How Charged?	Avg. Per Student	12 SCH
-----------------	------------	------------	--------------	------------------	--------

Set Asides



Tuition Set Asides

Note – All institutions complete this section. For community colleges, only the Set Aside from Undergraduate Tuition is pertinent.

Revenues – Enter the tuition and fee amounts set aside for the following:

- **Statutory Tuition (includes Texas Public Education Grants (TPEG) and Emergency Loans) Set Aside from Undergraduate Tuition**
- **Designated Tuition Financial Set Aside from Undergraduate Tuition**
- **Statutory Tuition Set Aside from Graduate Tuition**
- **Designated Tuition Financial Set Aside from Graduate Tuition**
- **Two Percent from Graduate Dental Tuition**

Collaborate with your financial aid office regarding the reported expended set aside amounts entered into the Financial Aid Database (FADS).

Previous year's entries are presented for reference.

Reconciliation – The amounts entered are a subset of the amounts entered on the Tuition and Fees pages and should not be included on the reconciliation form.

Tuition Set Asides

(333333)

Last Updated: 09/13/2019 04:06 PM

Enter the amount of tuition and fees set aside for each of the items below. The "Statutory Tuition Set Aside from Undergraduate Tuition" field should include Texas Public Education Grants(TPEG) and Emergency Loans.

Item	FY 2018	FY 2019
Statutory Tuition Set Aside from Undergraduate Tuition(Sec 54.051)	\$0	\$0
Designated Tuition Financial Assistance Set Aside From Undergraduate Tuition(Sec 56.011)	\$0	\$0
Statutory Tuition Set Aside from Graduate Tuition(Sec 54.051)	\$0	\$0
Designated Tuition Financial Assistance Set Aside From Graduate Tuition(Sec 54.012)	\$0	\$0
Two Percent from Graduate Dental Tuition(Sec 61.910(a))	\$0	\$0
Total Set Asides		\$0

Fiscal Year 2024 Tuition Charges (Community College Only)

Rates – Enter average undergraduate tuition charges for entering, liberal arts students for the current academic year. For example, enter the amounts associated with rates for fall 2023 if the current fiscal year is 2024 (September 2023 to August 2024).

Disciplines – If charges vary by discipline, provide the total amounts by discipline, not the differential from the Liberal Arts tuition. For example, if the tuition charges for a Liberal Arts student are \$2500, and the tuition charges for a Business student are \$2750, enter \$2750, not \$250, in the Business tuition field. The application is prepopulated with seven common disciplines and one ad hoc field. Submit any details for disciplines that do not fit on the form to the application administrator.

For each discipline, further breakout the following for In-District, Out-of-District, and nonresident students:

15 SCH – Enter the average tuition charged for 15 SCH.

Entries for fiscal year 2023 are presented for reference.

Note – Enter Out-of-District Fees as Out-of-District Resident Tuition for the purposes of this report.

Reconciliation – The entries on this page are not included on the reconciliation form.

FY 2020 Tuition Charges

Enter average tuition charges for the current academic year by disciplines listed.

Major/Discipline	15 SCH	
	FY 2019	FY 2020
In-District Resident Tuition		
Liberal Arts	\$0	\$0
Business	\$0	\$0
Education	\$0	\$0
Engineering	\$0	\$0
Nursing	\$0	\$0

Fiscal Year 2024 Undergraduate Tuition Charges (All Public Sectors Except Community Colleges)



Note – The data collected for Fiscal Year 2024 Tuition and Fee Charges is reported in the Online Institutional Resumes and displays differential tuition by programs.

Rates – Enter average undergraduate tuition charges for entering, liberal arts students for the current academic year. For example, enter the amounts associated with rates for fall 2023 if the current fiscal year is 2024 (September 2023 to August 2024).

Disciplines – If charges vary by discipline, provide the total amounts by discipline, not the differential from the liberal arts tuition. For example, if the tuition charges for a liberal arts student are \$2500, and the tuition charges for a business student are \$2750, enter \$2750, not \$250, in the business tuition field. The application is pre-populated with common disciplines and one ad hoc field that the institution can use if one of its more popular programs is not already displayed. For each discipline, further break out the following for both resident and nonresident students:

- **Statutory - 15 SCH** – Enter the average statutory tuition charged for 15 SCH.
- **Designated - 15 SCH** – Enter the average designated tuition charged for 15 SCH.

Entries for fiscal year 2023 are presented for reference.

Levies and Caps – Use the text box at the bottom of the data page to explain how designated tuition is levied (per credit hour, student, other, or flat rate) and the level the rate is capped.

Reconciliation – The entries on this page are not included on the reconciliation form.

FY 2020 Undergraduate Tuition Charges

(333333)

Enter average tuition charges for the current academic year by disciplines listed.

Major/Discipline	Statutory - 15 SCH		Designated - 15 SCH	
	FY 2019	FY 2020	FY 2019	FY 2020
Resident Tuition				
Liberal Arts	\$0	\$0	\$0	\$0
Business	\$0	\$0	\$0	\$0
Education	\$0	\$0	\$0	\$0
Engineering	\$0	\$0	\$0	\$0

Fiscal Year 2024 Undergraduate Fee Charges



Note – All institutions complete this section.

Note – Disaggregate revenues paid by graduate and undergraduate students. Allocating revenues between undergraduate and graduate is acceptable using a reasonable metric for institutions unable to track revenue by level of instruction. Examples of acceptable metrics are enrollment, full-time student equivalents, or SCH.

Rates – Enter standard or average undergraduate fee charges for the current academic year by statutory citation. For example, enter the amounts associated with rates for fall 2023 if the current fiscal year is 2024 (September 2023 to August 2024).

Combine Fees – If you have more than one named fee for a given citation, combine and report one amount for the fees under the single citation.

Add Fee – Common fees are prepopulated. For fees charged that are not prepopulated, select the “Add Fee” button at the bottom of the data page to add a line on the form. Include a fee description and all the information instructed above.

Delete Fee – Use the “Delete” link in the Action column to remove unneeded added lines.

Update the following required fields:

- **Fee Description** – Enter a name for the fee. Generalize specific fees by grouping into categories. Average advising fees for engineering, art, and business and report a single advising fee as opposed to individual items for each fee.
- **Active for fall 2023** – Select the check box if the fee will be active this year
- **Mandatory** – Select the check box if the fee will be charged to all students
- **Auxiliary** – Select the check box if the fee will be charged in support of an auxiliary enterprise
- **How Charged** – Using the dropdown arrow, select:
 - **Per Student** – Use this option for fees that do not vary by SCH taken.
 - **Per Credit Hour** – Use this option for fee that varies by SCH taken.

Average Per Student – If the “Per Student” option was selected in the “How Charged” field, enter the average amount charged for this fee to undergraduate students.

Resident 15 SCH – If the “Per Credit Hour” option was selected in the “How Charged” field, enter the average amount charged for this fee to resident undergraduate students taking 15 SCH.

Nonresident 15 SCH – If the “Per Credit Hour” option was selected in the “How Charged” field, enter the average amount charged for this fee to nonresident undergraduate students taking 15 SCH.

Reconciliation – The entries on this data form should not be included on the reconciliation form.

FY 2020 Undergraduate Fee Charges

(333333)

Enter average undergraduate fee charges for the current academic year by statutory citation.

Fee Description	Active in Current Fall?	Mandatory?	Auxiliary?	How Charged?	Average Per Student	Resident 15 SCH	Non- Resident 15 SCH
Aquatics Center - The University of Texas at Austin	N	N	N		\$0	\$0	\$0
Athletics	N	N	N		\$0	\$0	\$0
Building Use - Junior Colleges	N	N	N		\$0	\$0	\$0
Bus Service	N	N	N		\$0	\$0	\$0

Fiscal Year 2024 Graduate Tuition Charges



Note – This section appears in the application for general academic and health-related institutions and technical colleges only. Community colleges complete the tuition charges page (see instructions above).

Rates – Enter average undergraduate tuition charges for entering, liberal arts students for the current academic year. For example, enter the amounts associated with rates for fall 2023 if the current fiscal year is 2024 (September 2023 to August 2024).

Disciplines – If charges vary by discipline, provide the total amounts by discipline, not the differential from the liberal arts tuition. For example, if the tuition charges for a liberal arts student are \$2500, and the tuition charges for a business student are \$2750, enter \$2750, not \$250, in the business tuition field. The application is pre-populated with seven common disciplines and one ad hoc field that the institution can use if one of its more popular programs is not already displayed.

For each discipline, further break out the following for both resident and nonresident students:

- **Statutory - 12 SCH** – Enter the average statutory tuition charged for 12 SCH.
- **Designated - 12 SCH** – Enter the average designated tuition charged for 12 SCH.
- **Board Authorized - 12 SCH** – Enter the average board authorized tuition charged for 12 SCH.

Entries for fiscal year 2023 are presented for reference.

Levies and Caps – Use the text box at the bottom of the data page to explain how designated tuition is levied (per credit hour, student, other, or flat rate) and the level the rate is capped.

Reconciliation – The entries on this page are not included on the reconciliation form.

FY 2020 Graduate Tuition Charges

(333333)

Enter average tuition charges for the current academic year by disciplines listed.

Major/Discipline	Statutory 12 SCH		Designated 12 SCH		Board Authorized 12 SCH	
	FY 2019	FY 2020	FY 2019	FY 2020	FY 2019	FY 2020
Resident Tuition						
Liberal Arts	\$0	\$0	\$0	\$0	\$0	\$0
Business	\$0	\$0	\$0	\$0	\$0	\$0
Education	\$0	\$0	\$0	\$0	\$0	\$0
Engineering	\$0	\$0	\$0	\$0	\$0	\$0
Nursing	\$0	\$0	\$0	\$0	\$0	\$0
Fine Arts	\$0	\$0	\$0	\$0	\$0	\$0
Natural Sciences	\$0	\$0	\$0	\$0	\$0	\$0
Health Services	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0			
Non-Resident Tuition						
Liberal Arts	\$0	\$0	\$0	\$0	\$0	\$0
Business	\$0	\$0	\$0	\$0	\$0	\$0

Fiscal Year 2024 Graduate Fee Charges



Note – All institutions (except community colleges) complete this section.

Note – Disaggregate revenues paid by graduate and undergraduate students. Allocating revenues between undergraduate and graduate is acceptable using a reasonable metric for institutions unable to track revenue by level of instruction. Examples of acceptable metrics are enrollment, full-time student equivalents, or SCH.

Identical Fees – If the fees charged to graduate students are identical to undergraduate students, select the “Update with Undergrad Fee Info” button at the top of the data page to transfer the fees entered on the current year undergraduate fee charges page. Then, select update at the bottom of the data page and move to the next form.

Rates – Enter standard or average graduate fee charges for the current academic year by statutory citation. For example, enter the amounts associated with rates for fall 2023 if the current fiscal year is 2024 (September 2023 to August 2024).

Add Fee – Common fees are prepopulated. For fees charged that are not prepopulated, select the “Add Fee” button at the bottom of the data page to add a line on the form. Include a fee description and all the information instructed above.

Delete – Use the “Delete” link in the Action column to remove unneeded added lines.

Combine Fees – If you have more than one named fee for a given citation, combine and report one amount for the fees under the single name and citation.

Update the following required fields:

- **Fee Description** – Enter a name for the fee. Generalize specific fees by grouping into categories. Average advising fees for engineering, art, and business and report a single advising fee as opposed to individual items for each fee.
- **Active for fiscal year 2024** – Select the check box if the fee will be active this year
- **Mandatory** – Select the check box if the fee will be charged to all students
- **Auxiliary** – Select the check box if the fee will be charged in support of an auxiliary enterprise
- **How Charged** – Using the dropdown arrow, select:
 - **Per Student** – Use this option for fees that do not vary by SCH taken.
 - **Per Credit Hour** – Use this option for fees that vary by SCH taken.

Average Per Student – If the “Per Student” option was selected in the “How Charged” field, enter the average amount charged for this fee to undergraduate students.

Resident 12 SCH – If the “Per Credit Hour” option was selected in the “How Charged” field, enter the average amount charged for this fee to resident undergraduate students taking 12 SCH.

Nonresident 12 SCH – If the “Per Credit Hour” option was selected in the “How Charged” field, enter the average amount charged for this fee to nonresident undergraduate students taking 12 SCH.

Reconciliation – The entries on this data form should not be included on the reconciliation form.

FY 2020 Graduate Fee Charges

(333333)

If the fees charged to graduate students are identical to undergraduate students, select the *Update with Undergrad Fee Info* button below to transfer the fees entered on the current year undergraduate fee charges page. Then, select update at the bottom of the data page and move to the next form.

[Update with Undergrad Fee Info](#)

Enter average graduate fee charges for the current academic year by statutory citation.

Fee Description	Active in Current Fall?	Mandatory?	Auxiliary?	How Charged?	Average Per Student	Resident	Non-Resident
						12 SCH	12 SCH
Aquatics Center - The University of Texas at Austin	N	N	N		\$0	\$0	\$0
Athletics	N	N	N		\$0	\$0	\$0
Building Use - Junior Colleges	N	N	N		\$0	\$0	\$0
Bus Service	N	N	N		\$0	\$0	\$0
Continuing Education	N	N	N		\$0	\$0	\$0
Dual Credit	N	N	N		\$0	\$0	\$0

All-In-One Printable Report



A new feature in this section enables the user to enter a desired fiscal year (from 2003 to current reporting year).

This document is a complete report of all IFRS entries for the specified year.

Print – Use the browser’s printing function to print the report.

Tuition and Fees Reconciliation to Annual Financial Report (AFR)

Note – All institutions must complete this section.

Reconcile – This reconciliation section pre-populates certain fields with data previously entered above.

The IFRS control total must equal the sum of the IFRS entries.

The amounts reported on the “Exemptions and Waivers,” “AFR Information and Tuition Revenues,” “Undergraduate Information – Fee Revenues,” and “Graduate Information – Fee Revenues” data pages must reconcile to the institution’s AFR Statement of Revenues, Expense, Changes in Net Assets (SRECNA).

The reconciliation difference must not exceed +/- \$5.00.

Submit – Send completed reconciliation forms to the system administrator.

Certification



Note – All institutions complete this section.

CFO Designee – If the institution's CFO would like to designate someone to certify IFRS data on their behalf, they can send an email to ken.pon@highered.texas.gov that gives this permission. This can be done at any time, and the name on file will remain until notification of a change in status is received.

Select the "Certification" link on the main menu. This certification indicates the information reported is accurate, reviewed, reconciled to the institution's AFR, and approved by the reporting official.

Confirmation – Select the "Yes, Proceed" button on the certification warning page to access the certification page.

Caution – Completing the certification page locks the IFRS data pages and prevents further editing.

Note – Contact the system administrator to unlock records.

Warning

You are about to enter the certification procedure. After you certify the data **you will not be able to make further changes.**

Are you sure you wish to proceed?

Certify – Select the appropriate check boxes.

Certifier – Enter the Name and Title of the reporting official.

Contact – Enter the Name, Title, Phone, and Email address of the person to be contacted in case of questions.

Select the "Certify" button at the bottom of the certification page.

Certification Form

(123456)

Complete the information below, then click on the *Certify* button.

- ☐ I certify that the information reported here is complete, accurate, and prepared in accordance with the reporting instructions. I also understand once certified, no further changes can be made.

I also certify: (Check **at least one** box below)

- ☐ that the elements in this report relevant to the production of the figure reported as Net Tuition and Fee Revenue (on the Statement of Revenues, Expenses, and Change in Net Assets in my institution's Annual Financial Report) can be compiled to accurately reproduce that figure.
- ☐ that a reconciliation of the elements in this report relevant to the production of the figure reported as Net Tuition and Fee Revenue (on the Statement of Revenues, Expenses, and Change in Net Assets in my institution's Annual Financial Report) is provided by separate electronic transmission.

Certifying Individual (Chief Financial Officer)

Name:

Title:

Questions about my Institution's Data should be directed to:

Name:

Title:

Phone:

Fax:

E-Mail:

[Certify](#)

[Main Menu \(Do Not Certify\)](#)

[Clear](#)

Submit – Selecting the “Certify” button completes the IFRS report.

Appendix A – Institution FICE Codes



Institution	FICE Code
General Academic Institutions	
Angelo State University	003541
Lamar University	003581
Midwestern State University	003592
Prairie View A&M University	003630
Sam Houston State University	003606
Stephen F. Austin State University	003624
Sul Ross State University	003625
Tarleton State University	003631
Texas A&M International University	009651
Texas A&M University	003632
Texas A&M University at Galveston	010298
Texas A&M University-Central Texas	042295
Texas A&M University-Commerce	003565
Texas A&M University-Corpus Christi	011161
Texas A&M University-Kingsville	003639
Texas A&M University-San Antonio	042485
Texas A&M University-Texarkana	029269
Texas Southern University	003642
Texas State University	003615
Texas Tech University	003644
Texas Woman's University	003646
The University of Texas at Arlington	003656
The University of Texas at Austin	003658
The University of Texas at Dallas	009741
The University of Texas at El Paso	003661
The University of Texas at San Antonio	010115
The University of Texas at Tyler	011163
The University of Texas Permian Basin	009930
The University of Texas-Rio Grande Valley	003599
University of Houston	003652
University of Houston-Clear Lake	011711
University of Houston-Downtown	012826
University of Houston-Victoria	013231
University of North Texas	003594
University of North Texas at Dallas	042421
West Texas A&M University	003665
Health Science Centers	
Texas A&M University System Health Science Center	000089
Texas Tech University Health Sciences Center	000412
Texas Tech University Health Sciences Center-El Paso	000862
The University of Texas at Austin Dell Medical School	203658
The University of Texas Health Science Center at Houston	011618
The University of Texas Health Science Center at San Antonio	000040
The University of Texas Health Science Center at Tyler	042439
The University of Texas M.D. Anderson Cancer Center	025554
The University of Texas Medical Branch at Galveston	104952
The University of Texas Southwestern Medical Center	000030
The University of Texas-Rio Grande Valley - Medical School	203599
University of North Texas Health Science Center	000130
Community Colleges	
Alamo Community College District	003607
Alvin Community College	003539
Amarillo College	003540
Angelina College	006661
Austin Community College	012015
Blinn College District	003549

Brazosport College	007857
Central Texas College	004003
Cisco College	003553
Clarendon College	003554
Coastal Bend College	003546
College of the Mainland Community College District	007096
Collin County Community College District	023614
Dallas College District	009331
Del Mar College	003563
El Paso Community College District	010387
Frank Phillips College	003568
Galveston College	006662
Grayson College	003570
Hill College	003573
Houston Community College	010633
Howard County Junior College District	103574
Kilgore College	003580
Laredo College	003582
Lee College	003583
Lone Star College System District	011145
McLennan Community College	003590
Midland College	009797
Navarro College	003593
North Central Texas College	003558
Northeast Texas Community College	023154
Odessa College	003596
Panola College	003600
Paris Junior College	003601
Ranger College	003603
San Jacinto Community College	029137
South Plains College	003611
South Texas College	031034
Southwest Texas Junior College	003614
Tarrant County College District	003626
Temple College	003627
Texarkana College	003628
Texas Southmost College	003643
Trinity Valley Community College	003572
Tyler Junior College	003648
Vernon College	010060
Victoria College	003662
Weatherford College	003664
Western Texas College	009549
Wharton County Junior College	003668
State Colleges	
Lamar Institute of Technology	036273
Lamar State College-Orange	023582
Lamar State College-Port Arthur	023485
Technical Colleges	
Texas State Technical College in Fort Bend	203634
Texas State Technical College in Harlingen	009225
Texas State Technical College in Marshall	033965
Texas State Technical College in North Texas	133965
Texas State Technical College in Waco	003634
Texas State Technical College in West Texas	009932

Appendix B – List of Institution Specific Fees



Fee Description	Citation
Athletics	
All Other Institutions	54.503
Prairie View A&M University	54.5393
Tarleton State University	54.5394
Texas A&M International University	54.5395
Texas A&M University-Corpus Christi	54.5391
Texas State University	54.5382
Texas State University System	54.5381
The University of Texas at Arlington	54.5121
The University of Texas at Brownsville	54.551
The University of Texas at San Antonio	54.5322
The University of Texas at Tyler	54.5342
The University of Texas of the Permian Basin	54.5331
University of North Texas	54.5191
West Texas A&M University	54.5396
Bus Service	
All Other Institutions	54.503
Texas State University System	54.511
The University of Texas at Dallas	54.5311
The University of Texas at San Antonio	54.5321
Medical Services	
University of North Texas System	54.5081
Midwestern State University	54.5082
Texas A&M University System	54.507
Texas Southern University	54.5222
Texas State University System	54.5089
Texas Tech University System	54.508
Texas Woman's University	54.5085
University of Texas System	54.50891
Recreation/Sports	
All Other Institutions	54.503
Stephen F. Austin State University	54.5201
Texas A&M University System	54.539
Texas State University System	54.538
Texas Tech University System	54.509
Texas Woman's University	54.5251
The University of Texas at Arlington	54.5122
The University of Texas at Austin	54.51
The University of Texas at Brownsville	54.55
The University of Texas-Rio Grande Valley	54.5421
University of North Texas	54.5091
Recreational Facility	
All Other Institutions	54.503
Midwestern State University	54.5441
Texas Southern University	54.5221
The University of Texas at Dallas	54.544
The University of Texas at El Paso	54.541
The University of Texas at San Antonio	54.543
The University of Texas at Tyler	54.5341
University of Houston	54.528
Student Center or Union	
All Other Institutions	54.515
Midwestern State University	54.518
Stephen F. Austin State University	54.52
Texas A&M University System	54.521
Texas Southern University	54.522

Texas State University System	54.523
Texas Woman's University	54.525
Texas Tech University System	54.5241
University of Houston	54.526
University of Houston-Clear Lake	54.54
University of Houston-Downtown	54.527
University of North Texas	54.519
The University of Texas at Arlington	54.529
The University of Texas at Austin	54.53
The University of Texas at Brownsville	54.546
The University of Texas at Dallas	54.531
The University of Texas at El Paso	54.535
The University of Texas-Rio Grande Valley	54.542
The University of Texas of the Permian Basin	54.533
The University of Texas at San Antonio	54.532
The University of Texas at Tyler	54.5343

Appendix C – Glossary of Terms



Academic Year – Consecutive fall, spring, and 12-week summer semesters.

Auxiliary Fee – A mandatory or discretionary fee that an institution charges to recover costs from a student for a service or activity that is self-supporting (Board rule [§13.142](#)).

Average College and Course Fees – All academic-related fees and charges (excludes statutory and designated tuition and mandatory fees), such as fees for laboratories, field trips, multimedia, equipment replacement, and instructional technology. These exclude charges for voluntary services or optional fees.

Board Authorized Tuition – A tuition charge that a general academic teaching institution or a medical and dental unit may impose on any graduate resident or nonresident student in an amount as specified in Texas Education Code, Section 54.008 (Board rule [§13.142](#)).

Board rule link – TAC Title 19, Part 1, Chapter 13, Subchapter H, Rule [§13.142](#)

Citation – See Legislative Authority.

Compulsory Fee – A mandatory fee authorized under Texas Education Code, section 54.503, 54.5061, and 54.513 (Board rule [§13.142](#)).

Course Fee – A mandatory fee required of all students enrolled in a given course or a discretionary fee required of students in a given course who wish to participate in a special activity. This includes fees for state-funded continuing education courses (Board rule [§13.142](#)).

Debt Service Activity – Tuition and fees used for capital debt service by centralized university, system-wide revenue financing systems.

Dental Program Tuition Set Aside – Texas Education Code, Section 61.910 (a) mandates institutions of higher education set aside two percent of dental program tuition.

Designated Tuition – A tuition charge authorized under Texas Education Code, section 54.0513, that institutions other than public community colleges may impose on any graduate or undergraduate, resident or nonresident student, in an amount that the governing board of the institution considers necessary for the effective operation of the institution (Board rule [§13.142](#)).

Discretionary Fee – An optional fee that the governing board of an institution is permitted, but not required, by statute to charge all students. Examples of this fee are parking fees charged under Texas Education Code, Section 54.505, and incidental fees charged under Texas Education Code, Section 54.504 (Board rule [§13.142](#)).

Exemptions – Programs authorized by state statute that allow a resident, and in some cases a nonresident, student to enroll in an institution of higher education and pay a reduced amount of tuition and fees (Board rule [§13.142](#)).

Expenditures – Tuition and fees spent.

Fiscal Year (FY) – September 1 to August 31 of the following calendar year.

Previous Fiscal Year (Fiscal Year 2022) – The fiscal year completed that began two falls prior to the fall of this report. For example, if reporting in the fall of 2023, the previous fiscal year would be 2022 and include the period September 1, 2021, to August 31, 2022.

Prior Fiscal Year (Fiscal Year 2023) – The fiscal year completed just prior to the fall of this report. For example, if reporting in the fall of 2023, the prior fiscal year would be 2023 and include the period September 1, 2022, to August 31, 2023.

Current Fiscal Year (Fiscal Year 2024) – The fiscal year to be completed the following fall of this report. For example, if reporting in the fall of 2023, the current fiscal year would be 2024 and include the period September 1, 2023, to August 31, 2024.

Fixed Rate Tuition – All public universities in Texas are required to offer incoming students the option of a payment plan that fixes their tuition at a particular rate for four years. (See TAC 54.017).

Flat Rate Tuition – Total charge set by the governing board that covers all academic program charges, including all types of tuition, mandatory fees, and college program and course fees for resident or nonresident students. Flat rate tuition excludes optional fees or fees for extended field trips, particularly those requiring students to travel or live off-campus.

General Academic Teaching Institution – An institution included in the provisions of Texas Education Code, Section 61.003 (3), (Board rule §13.142).

Graduate – Tuition and fee activities and charges related to students who are:

1. Post-baccalaureate students enrolled in graduate courses
2. Traditional graduate students (enrolled in masters' or doctoral programs)
3. Students enrolled in special professional programs, including medicine, dentistry, optometry, pharmacy, veterinary medicine, law, public health, nursing, biomedical science, audiology, architecture, and all other special professional programs

Gross Fees – Net fees plus all discounts and allowances. This includes exemptions, waivers, scholarship discounts, and any other allowances. For the purposes of this report, gross fees are the list price fee the institution would have collected had there been no discount, allowances, or waivers awarded.

Gross Tuition – Net tuition plus all discounts and allowances. This includes tuition set asides, exemptions, waivers, scholarship discounts, and any other allowances. For the purposes of this report, gross tuition is the list price tuition the institution would have collected had there been no discount, allowances, or waivers awarded.

Designated Tuition (HB 3015) Financial Set Aside – Texas Education Code, sections 56.011 and 56.012, as required by HB 3015, 78th Legislature, Regular Session, mandate Resident Undergraduate and Graduate Student Assistance programs requiring institutions to set aside not less than 15 percent of undergraduate and 15 percent of graduate revenue from designated tuition rates in excess of \$46 per semester credit hour.

Incidental Fee – A mandatory fee authorized by the governing board of an institution and collected under Texas Education Code, Section 55.16 or 130.084, and levied at the discretion of the governing board of an institution that is charged to all students; or a discretionary fee collected under Texas Education Code, Section 54.504, for particular services provided to students (Board rule §13.142).

Institution or Institution of Higher Education – Any public technical institute, public junior college, public senior college or university, medical or dental unit, public state college, or other agency of higher education as defined in Texas Education Code, Section 61.003 (8).

Institutional Exemptions (or Waivers) – Published rate tuition and fees the institution optionally exempted (or waived) for students (not statutorily directed) and which are not reported in the IFRS Exemptions and Waivers section. The institution was entitled to charge these tuition and fees per its published rates but elected to exempt (or waive) students from paying them.

Instructional Fee – See course fee.

Laboratory Fee – A mandatory fee that is charged under Texas Education Code, Section 54.501 (Board rule §13.142).

Legislative Authority – Bill or statute authorizing an institution to perform an action.

Mandatory Fee – A fee authorized by statute or the governing board of an institution that is charged to a student upon enrollment. For institutions other than public community colleges, such fees would be required to be paid by the census date or other date as mandated by the state for formula funding purposes. Examples of such fees are: laboratory fees, course and incidental fees collected under Texas Education Code, Section 55.16 (c), and other mandatory fees as authorized by the governing board of the institution. For public community colleges, such fees would include fees collected from students enrolled in state-funded continuing education courses (Board rule §13.142).

Matriculation Fee – A discretionary fee authorized under Texas Education Code, Section 54.006 (a), that an institution, other than a public community college or public technical college, may charge a student withdrawing from the institution before the first day of class (Board rule §13.142).

Medical and Dental Unit – An institution included in the provisions of Texas Education Code, Section 61.003 (5) (Board rule §13.142).

Net Student Tuition and Fees – as reported on the Annual Financial Report (AFR) Statement of Revenues, Expenses, and Changes in Net Assets (SRECNA) to actual collections of student tuition and fees after all discounts and allowances.

Number of Students – See Unduplicated Student.

Optional Fee – See discretionary fee (Board rule §13.142).

Public Junior or Community College – Any junior or community college certified by the board in accordance with Texas Education Code, Section 61.063 (Board rule §13.142).

Public Technical Institute – An institution included in the provisions of Texas Education Code, Section 61.003 (7) (Board rule §13.142).

Report Timing Differences – Account for revenues applied to fiscal year 2023 AFR that fall into the reporting period of IFRS. This reconciling item accounts for the portion of revenue received in August that are reported on fiscal year 2023's AFR but are included in fiscal year 2024's IFRS reporting cycle. This adjusts for the AFR cycle ending on August 31st and the IFRS reporting period aligning with the academic school year.

Required Fee – See mandatory fee (Board rule §13.142).

Revenue – Monies collected or that could have been collected in the absence of an exemption or waiver.

Special Tuition – See Board Authorized Tuition.

Statutory Tuition – A tuition charge authorized under Texas Education Code, Section 54.051, in an amount determined by the Texas Legislature for resident or nonresident students. This includes the charge for state-funded continuing education courses (Board rule §13.142).

Scholarship Discounts and Allowances – As reported in Annual Financial Report (AFR) Statement of Revenues, Expenses, and Changes in Net Assets (SRECNA), the Reductions in "Gross Tuition and Fee Revenues", as prescribed by GASB 34 and explained by NACUBO Advisory Report 2000-05, in determining the "Net Tuition and Fee Revenue" reported in the institution's Annual Financial Report (AFR).

Set Asides – Tuition and fee amounts authorized by legislation to be used to fund specific activities or programs (e.g., financial aid programs such as TPEG).

Standard Charge – Average amount charged to a student on campus.

Statutory Tuition/Texas Public Educational Grant (TPEG) Financial Set Aside – A program to supply grants of money to students attending institutions of higher education in Texas whose educational costs are not met in whole or in part from other sources and to provide institutions of higher education with funds to supplement and add flexibility to existing financial aid programs. Texas Education Code, Section 56.033 mandates institutions to set aside the following: (Board rule 22.61).

1. All Sectors (except Community Colleges)
 - a. Resident – Not less than 15 percent nor more than 20 percent of resident statutory tuition (Texas Education Code, Section 54.051) per the General Appropriations Act
 - b. Nonresident – 3 percent of nonresident statutory tuition (Texas Education Code, Section 54.051)
2. Community Colleges
 - a. Resident Academic – Between 6 and 20 percent of resident student's hourly tuition exclusive of out-of-district tuition
 - b. Nonresident Academic – \$1.50 of nonresident student's hourly tuition
 - c. Technical – Between 6 and 20 percent of hourly tuition exclusive of out-of-district tuition

Total Academic Charges – All statutory and designated tuition, mandatory fees, and college and course fees, flat rate tuition, fixed rate tuition.

Tuition or Tuition Fee – Statutory, designated, and board-authorized tuition (Board rule §13.142).

Undergraduate – Tuition and fee activities and charges related to students who are:

1. Traditional undergraduates
2. Post-baccalaureate students enrolled in undergraduate courses

Unduplicated Student – A student receiving multiple exemption or waiver awards in a fiscal year is an unduplicated count of one. For example, a student who received an award in the fall of 2022 and again in the spring of 2023 is entered as one student and not two. The student counts reported will reflect all unique students awarded during the fiscal year.

Voluntary Fee – A discretionary fee authorized under Texas Education Code, Section 54.503, 54.5061 and 54.513, that is charged only to those students who make use of the service or item for which the fee is established. This includes fees for state-funded continuing education courses (Board rule §13.142).

Waivers – Programs authorized by state statute that allow a nonresident student to enroll in an institution of higher education and pay a reduced amount of nonresident tuition (Board rule §13.142)

Texas Higher Education

COORDINATING BOARD

This document is available on the Texas Higher Education Coordinating Board website: [IFRS Manual](#).

For more information, contact:

Ken Pon

Data Specialist

Research & Analysis

Texas Higher Education Coordinating Board

P.O. Box 12788

Austin, TX 78711

(512) 427-6424

Fax (512) 427-6147

Ken.Pon@highered.texas.gov