Data Management
and Research

Texas Higher Education
COORDINATING BOARD

# Integrated Fiscal Reporting System (IFRS)

## Handbook for Reporting Officials

December 2025

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# 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**

| 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 |


..... 12
UNDERGRADUATE TUITION REVENUES (ALL PUBLIC SECTORS EXCEPT COMMUNITY COLLEGES) ..... 13
GRADUATE TUITION REVENUES ..... 14
UNDERGRADUATE FEE REVENUES ..... 15
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 2025 Tuition Charges (Community College Only) ..... 23
Fiscal Year 2025 Undergraduate Tuition Charges (All Public Sectors Except Community Colleges) ..... 24
Fiscal Year 2025 Undergraduate Fee Charges ..... 25
Fiscal Year 2025 Graduate Tuition Charges ..... 27
Fiscal Year 2025 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

TOC

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), Rule §13.124, 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 Analyst
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 12**. The complete report is due annually on **December 18**. For public community colleges, the complete report is due **December 31** (to accommodate auditing issues). The system is accessible starting October 1. If due dates fall on a weekend or national holiday, then the due date is the following workday. 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.

# Application Navigation

TOC

## 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.

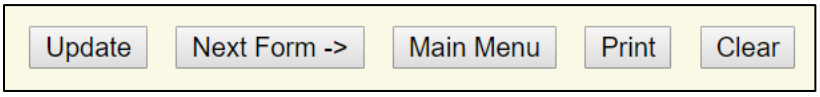
**Main Menu** – Select the "Main Menu" button at the bottom of a data page to return to the main menu page.

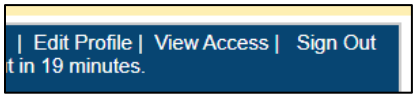
**Previous Form** – Select the "Previous Form" button at the bottom of a data page to return to the previous data page.

**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.

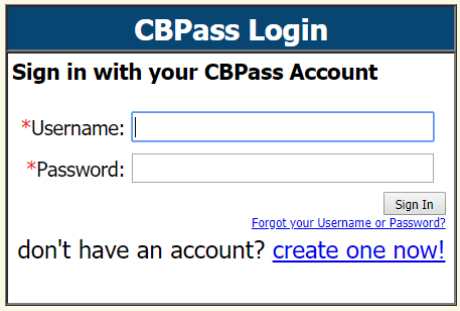
**Logout** – Click on "Signout" located at the top right corner of the Main Menu screen after each session to log out of the system.



## Application Access

1. Access IFRS via CBPass at: https://www1.highered.texas.gov/CBPass/
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). Then, click on the "create one now!" link. Fill in the blanks appropriately. Affiliating yourself with an institution is required. Verify your institution's ficecode in the dropdown list.
4. Upon login and password creation, sign in to CBPass. Click on the My Access tab, click "click to Request Access to another application", select "Integrated Fiscal Reporting System" from the drop down list, click "Request Access" button.
5. Your request must be approved by THECB. Once approved, sign in and click on the application name "Integrated Fiscal Reporting System".




## 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

TOC

**Note** – Due December 5th or the next business day, this year.

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 (omit spring semester) for the following categories:

**All institution types except community colleges:**

- **Statutory Tuition** –resident tuition.
- **Designated Tuition**
- **Mandatory Fees**
- **Average College and Course Fees**
- **Flat Rate Tuition**

**Community Colleges:**

- **Resident Tuition** –resident tuition and fees for in-district and out-of-district students.
- **Resident Mandatory Fees**
- **Average College and Course Fees**

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.

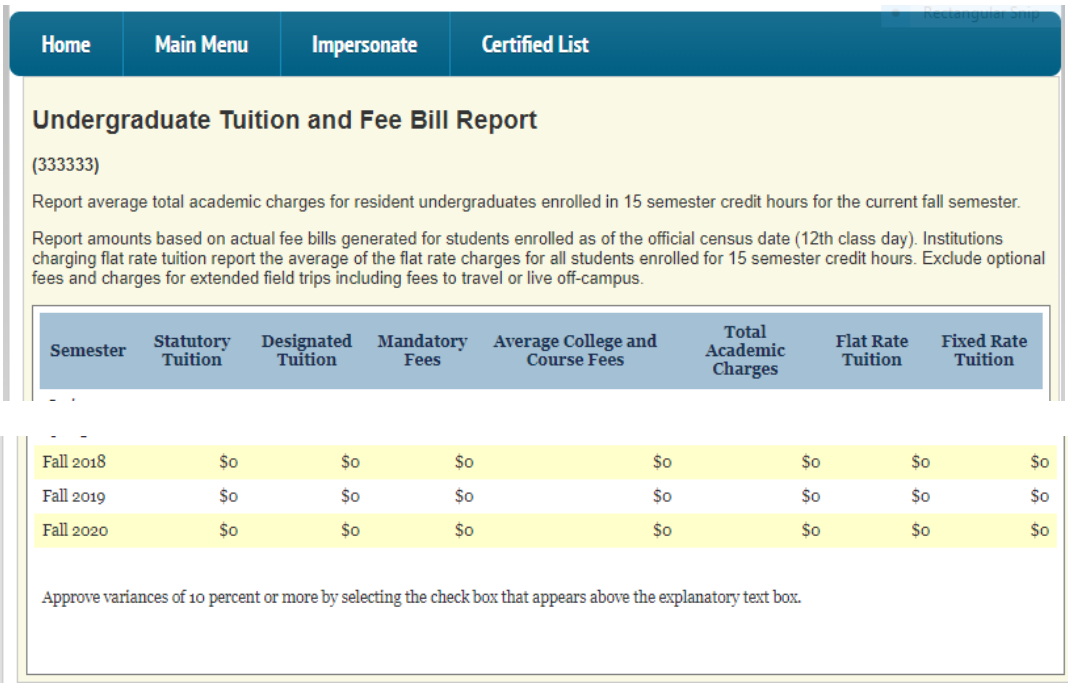
**Approval Required for Submission** – Approve variances of 10 percent or more by selecting the check box that appears above the explanatory text box.

**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.

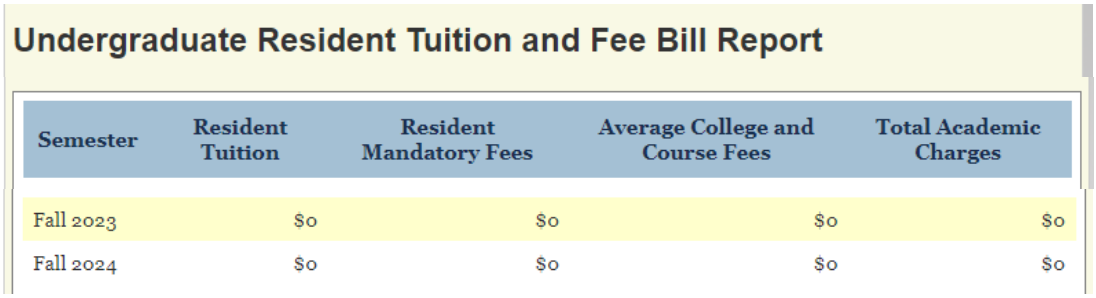
Clear the error by reentering the data, selecting the check box (putting a check mark in it), and entering an explanation for the variances in the text box located below the check box.

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

**All institution types except community colleges**




**Community Colleges**




For this section, Community Colleges will see data from Fall 2024 forward. The past data still exist in the previous fieldnames, so there is no need to “backfill” data.

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

# Exemptions and Waivers

TOC

**Note** – All institutions complete this section.

New items as of November 2025:

1. Exemption: TEC 130.345 "Waiver of Tuition and Fees for Workforce Continuing Education Courses". Note section (3) "…the course is taught in a federal correctional facility…"
    a. In IFRS app, in the Exemption Program table, TEC 130.345 - Federal Correctional Facility

2. Federal Waiver: Title II, Section 209(b)(1)(E) of H.R. 4366 (the Consolidated Appropriations Act, 2024). Note: "…the rate charged for residents of the State in which such public institution of higher education is located…"
    a. In IFRS app, in the Waiver Program table, H.R. 4366 - Freely Associated States

Report unduplicated student counts and tuition and fee amounts exempted or waived in fiscal year 2025 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 2024 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

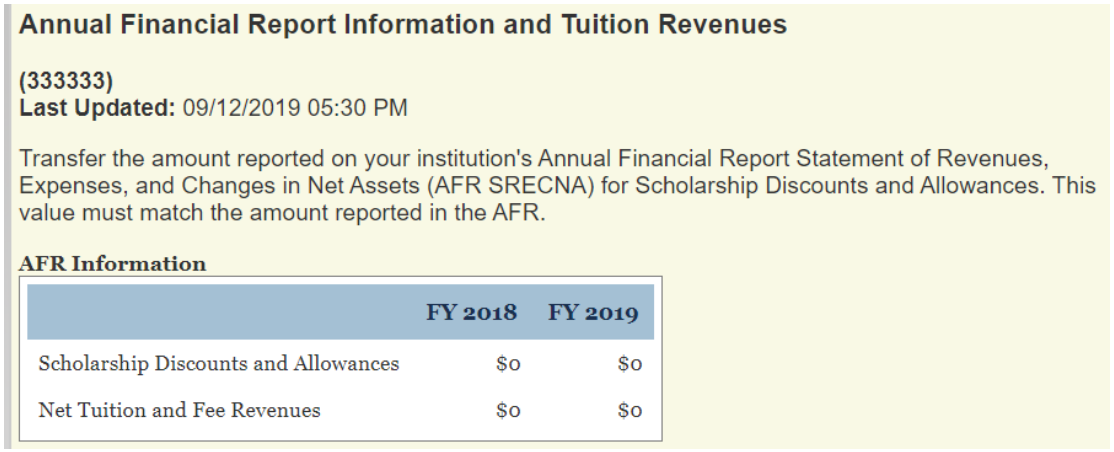
**Note** – All institutions complete this section.

## 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)

TOC

**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.

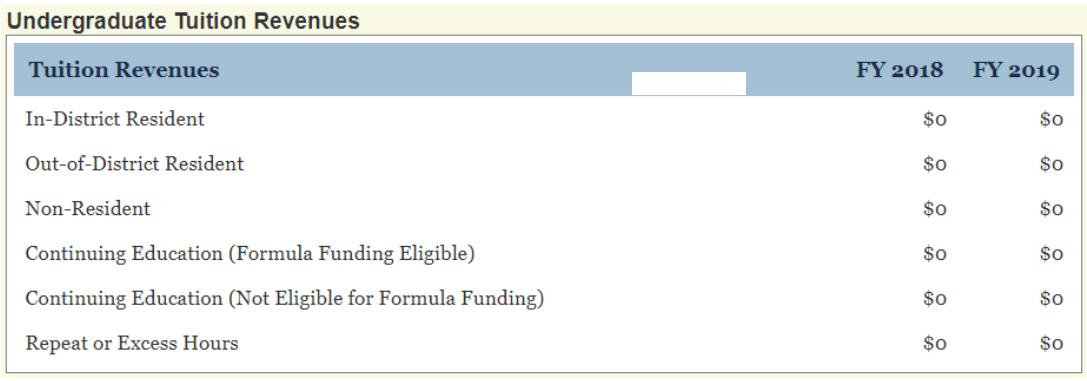
**Note –** Categorize "Out-of-District Fees" as "Out-of-District Resident Tuition" on this report.

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 |

TOC

## 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

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 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 |

TOC

## 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 2025**
- **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:

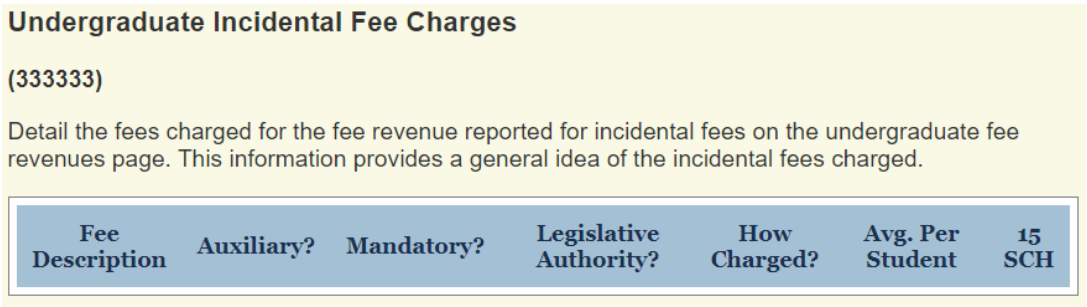
- **Fee Description** – Enter a name for the fee. Generalize specific fees by grouping into categories. Average advising fees for engineering, art, and business and report a single advising fee as opposed to individual items for each fee.
- **Auxiliary** – Charged in support of an auxiliary enterprise
- **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:

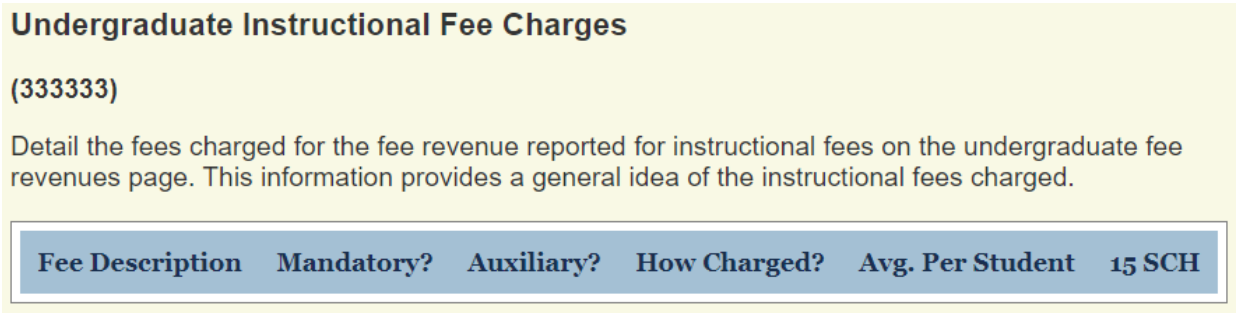
- **Fee Description** – Enter a name for the fee. Generalize specific fees by grouping into categories. Average fees for music performance, voice, and theory and report a single music fee as opposed to individual items for each fee.
- **Mandatory** – Charged to all students
- **Auxiliary** – Charged 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.



# 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 2025**
- **Auxiliary** – Charged in support of an auxiliary enterprise
- **Mandatory** – Charged to all students

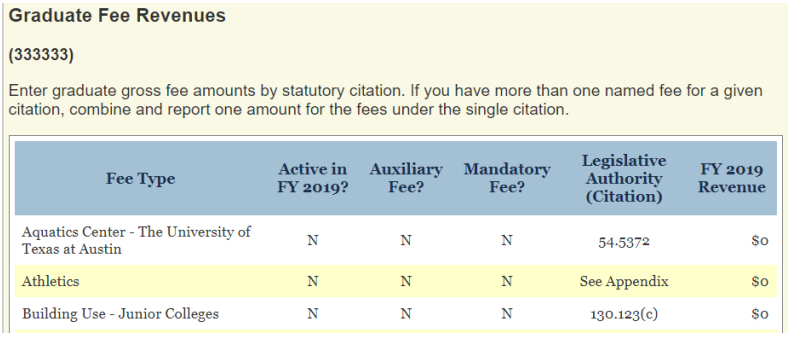
**Legislative Authority (Citation)** – This is a required field. The common fee citations are prepopulated. For fees with institution specific citations, use the list in Appendix B and update the "Legislative Authority" (Citation) field with the correct citation.

**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:

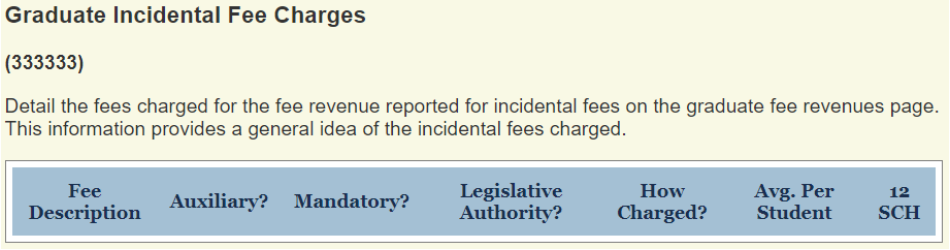
- **Fee Description** – Enter a name for the fee. Generalize specific fees by grouping into categories. Average advising fees for engineering, art, and business and report a single advising fee as opposed to individual items for each fee.
- **Auxiliary** – Charged in support of an auxiliary enterprise
- **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

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 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:

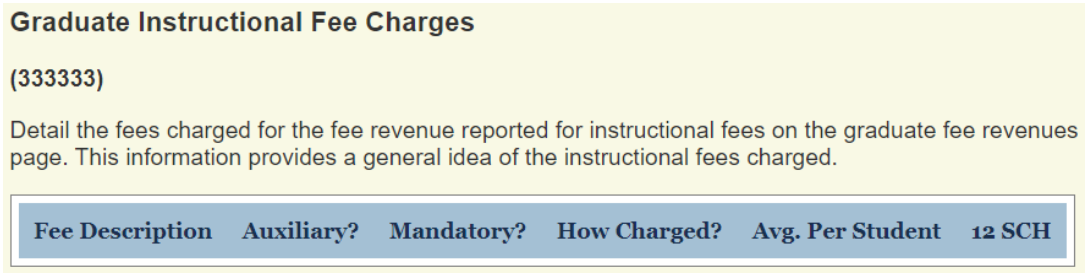
- **Fee Description** – Enter a name for the fee. Generalize specific fees by grouping into categories. Average fees for music performance, voice, and theory and report a single music fee as opposed to individual items for each fee.
- **Auxiliary** – Charged in support of an auxiliary enterprise
- **Mandatory** – 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.



## Tuition Set Asides

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

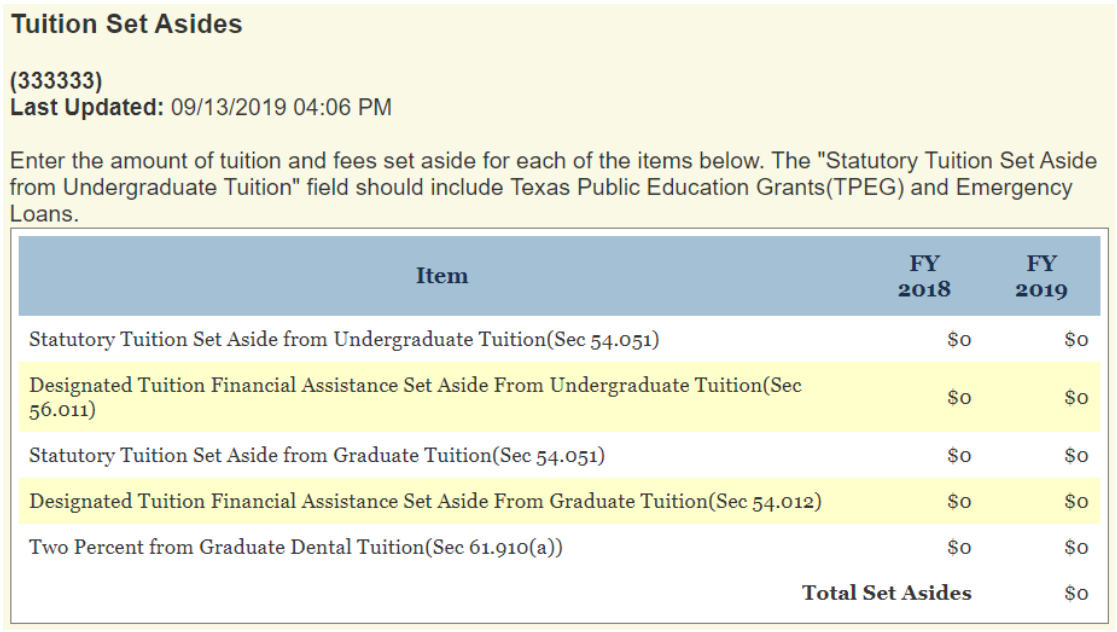
**Revenues** – Enter the tuition and fee amounts set aside for the following:

- **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 2026 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 2025 if the current fiscal year is 2026 (September 2025 to August 2026).

**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.

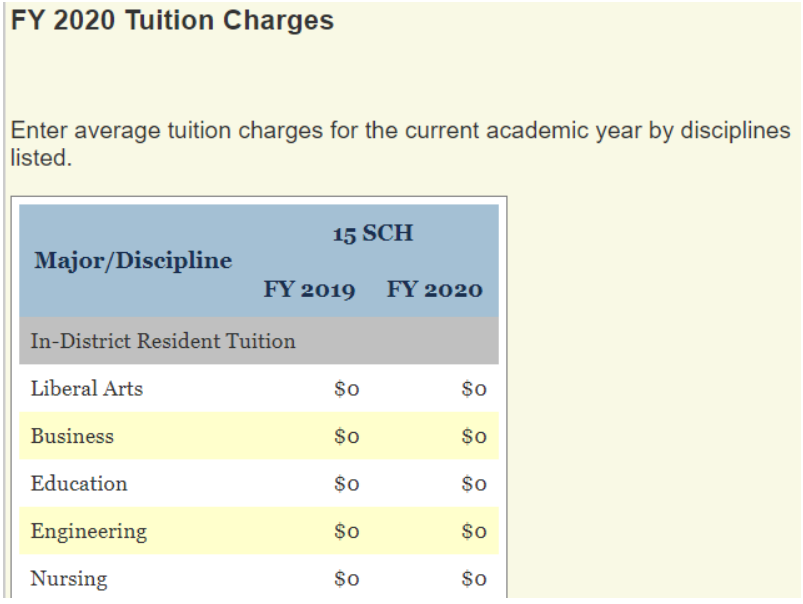
For each discipline, further breakout the following for In-District, Out-of-District, and nonresident students:

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

Entries for fiscal year 2025 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 2026 Undergraduate Tuition Charges (All Public Sectors Except Community Colleges)

TOC

**Note** – The data collected for Fiscal Year 2026 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 2025 if the current fiscal year is 2026 (September 2025 to August 2026).

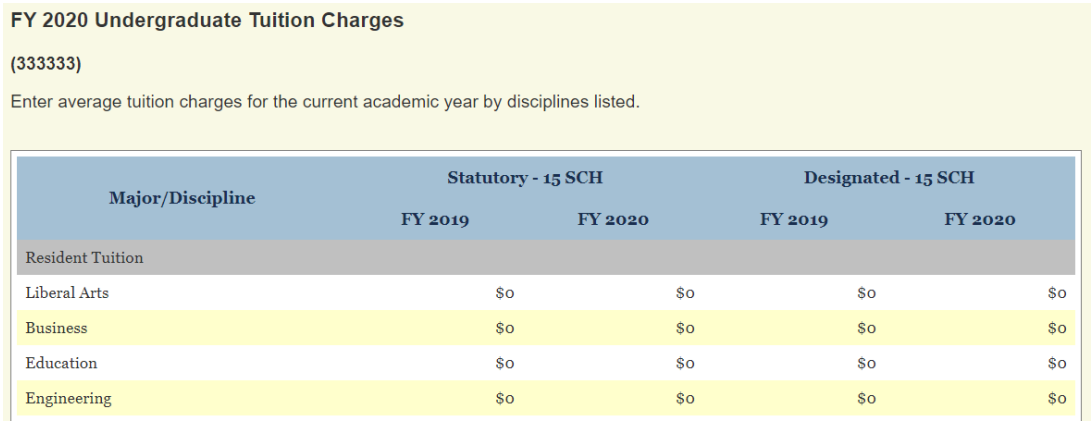
**Disciplines** – If charges vary by discipline, provide the total amounts by discipline, not the differential from the liberal arts tuition. For example, if the tuition charges for a liberal arts student are $2500, and the tuition charges for a business student are $2750, enter $2750, not $250, in the 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 2025 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 2026 Undergraduate Fee Charges

TOC

**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 2025 if the current fiscal year is 2026 (September 2025 to August 2026).

**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 2025** – 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 2026 Graduate Tuition 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 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 2025 if the current fiscal year is 2026 (September 2025 to August 2026).

**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.

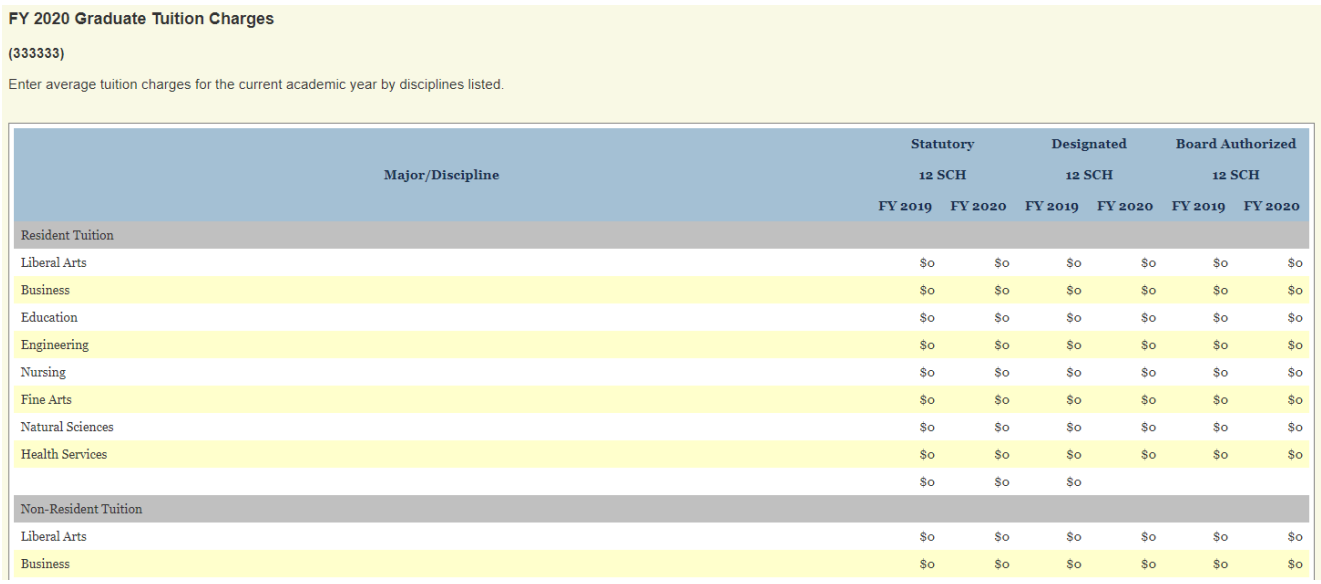
For each discipline, further break out the following for both resident and nonresident students:

- **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 2025 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 2026 Graduate Fee Charges

TOC

**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 2025 if the current fiscal year is 2026 (September 2025 to August 2026).

**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 2026 –** 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 12 SCH | Non-Resident 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

TOC

**Note** – All institutions complete this section.

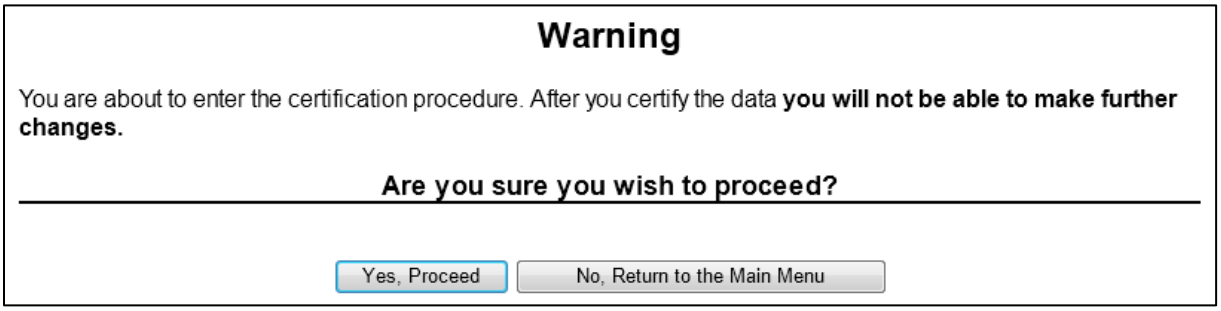
**CFO Designee** – If the institution's CFO would like to designate someone to certify IFRS data on their behalf, they can send an email to ken.pon@highered.texas.gov that gives this permission. This can be done at any time, and the name on file will remain until notification of a change in status is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

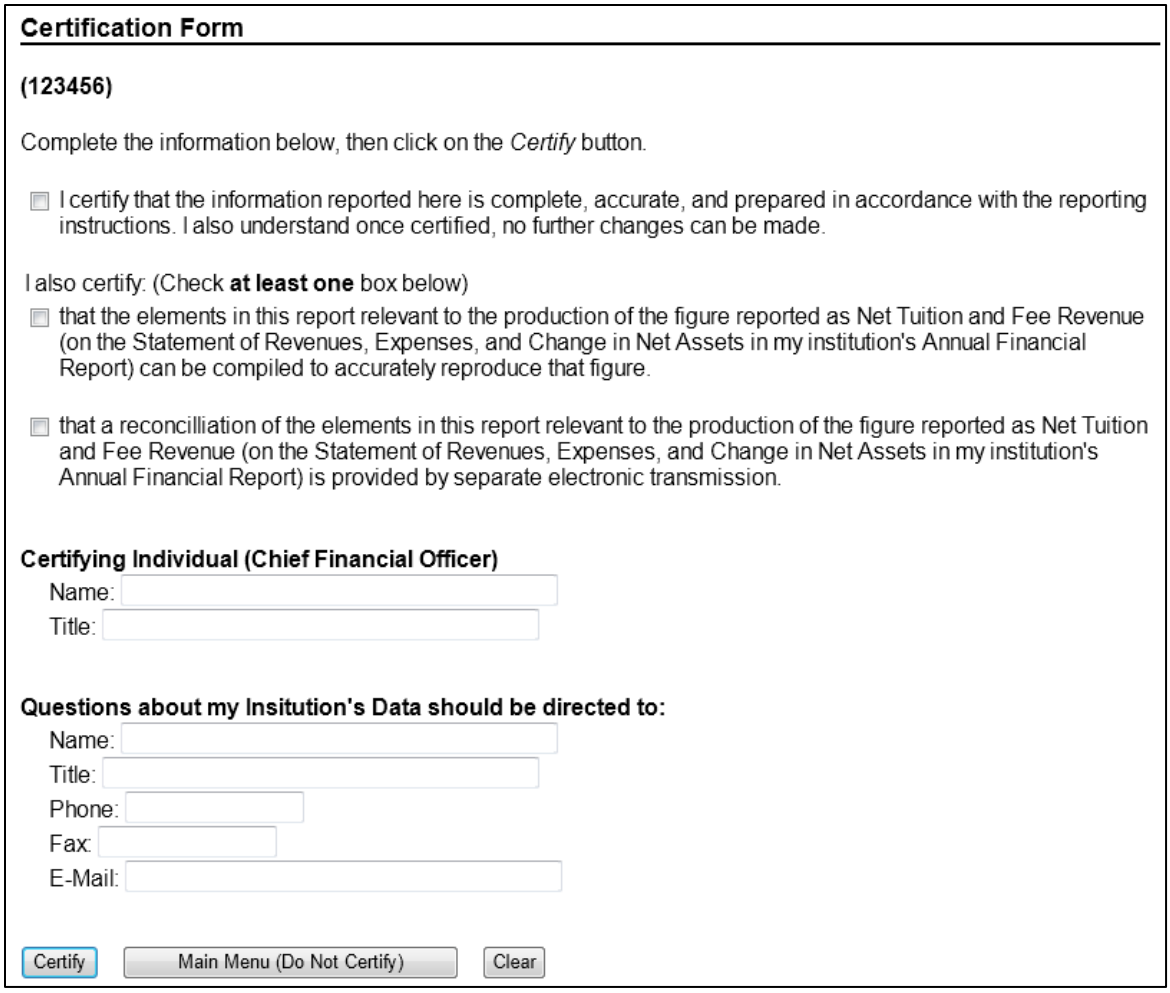



**Certify** – Select the appropriate check boxes.

**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.




**Submit** – Selecting the "Certify" button completes the IFRS report.

# Appendix A – Institution FICE Codes

TOC

| 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 A&M University-Victoria | 013231 |
| 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 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

TOC

| 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

TOC

**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 2024)** – The fiscal year completed that began two falls prior to the fall of this report. For example, if reporting in the fall of 2025, the previous fiscal year would be 2024 and include the period September 1, 2023, to August 31, 2024.
>
> **Prior Fiscal Year (Fiscal Year 2025) –** The fiscal year completed just prior to the fall of this report. For example, if reporting in the fall of 2025, the prior fiscal year would be 2025 and include the period September 1, 2024, to August 31, 2025.
>
> **Current Fiscal Year (Fiscal Year 2026 )** – The fiscal year to be completed the following fall of this report. For example, if reporting in the fall of 2025, the current fiscal year would be 2026 and include the period September 1, 2025, to August 31, 2026.

**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 2025 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 2025's AFR but are included in fiscal year 2026'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).

**Resident Tuition and Fees** – For this IFRS report, community colleges are to report resident tuition and resident mandatory fees for both in-district and out-of-district students.

**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 2024 and again in the spring of 2025 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)

**Waivers (Federal)** – Programs authorized by federal statute that allow a nonresident student to enroll in an institution of higher education and pay a resident amount of tuition

Texas Higher Education
COORDINATING BOARD

This document is available on the Texas Higher Education Coordinating Board website: IFRS Manual.

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