

Texas Administrative Code

<u>TITLE 19</u>	EDUCATION
<u>PART 1</u>	TEXAS HIGHER EDUCATION COORDINATING BOARD
<u>CHAPTER 13</u>	FINANCIAL PLANNING
<u>SUBCHAPTER A</u>	DEFINITIONS
RULE §13.1	Definitions

The following words and terms, when used in this chapter, shall have the following meanings, unless the context clearly indicates otherwise.

- (1) Auxiliary Enterprise--Activities providing a service to students, faculty, or staff for a fee directly related to, although not necessarily equal to, the cost of the service.
- (2) Available University Fund (AUF)--A fund established in Article 7, §18, of the Texas Constitution to receive all interest and earnings of the Permanent University Fund and used to pay the debt service on PUF-backed bonds.
- (3) Base Year--The semesters comprising the year of contact hours used for applying the formula funding distribution to the colleges and universities (usually the summer and fall of even years and the spring of odd years).
- (4) Board or Coordinating Board--The Texas Higher Education Coordinating Board.
- (5) Contact Hour--A time unit of instruction used by community, technical, and state colleges consisting of 60 minutes, of which 50 minutes must be direct instruction.
- (6) Current Operating Funds--Unrestricted (appropriated) funds, designated funds, restricted funds, and auxiliary enterprise funds.
- (7) Developmental Coursework--Non-degree-credit courses designed to address a student's deficiencies.
- (8) Developmental Education--Courses, tutorials, laboratories, or other efforts to bring student skills in reading, writing, and mathematics to entering college level. English as a Second Language (ESL) courses may be considered developmental education, but only when they are used to bring student skill levels in reading or writing to entering college level. The term as used in this chapter does not include courses in study skills or thinking skills.
- (9) Formula Funding--The method used to allocate appropriated sources of funds among institutions of higher education.
- (10) Functional categories (as defined by National Association of college and University Business Officers)--Instruction, research, public service, academic support, student service, institutional support, operation and maintenance of plant, scholarships and fellowships, depreciation, auxiliary enterprises, and hospital.

(11) General Academic Teaching Institution--Any college, university, or institution so classified in Texas Education Code, §61.003(3), or created and so classified by law.

(12) General Revenue (GR)--State tax revenue

(13) Governmental Accounting Standards Board (GASB)--An entity created by the Financial Accounting Foundation to set accounting standards for governmental entities including public institutions of higher education.

(14) Higher Education Fund (HEF)--A fund established in Article 7, §17, of the Texas Constitution to fund capital improvements and capital equipment for institutions not included in the Permanent University Fund.

(15) Independent institution of higher education--A private or independent college or university as defined in Texas Education Code, §61.003(15), that is:

(A) organized under the Texas Non-Profit Corporation Act;

(B) exempt from taxation under Article VIII, §2, of the Texas Constitution and §501(c)(3) of the Internal Revenue Code; and

(C) accredited by the Commission on Colleges of the Southern Association of Colleges and Schools.

(16) Institution of Higher Education or Institution--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, §61.003.

(17) Institutional Expenditures--All costs of activities separately organized and operated in connection with instructional departments primarily for the purpose of giving professional training to students as a necessary part of the educational work of the related departments.

(18) Institutional Funds--Fees, gifts, grants, contracts, and patient revenue, not appropriated by the legislature.

(19) Local Funds--Tuition, certain fees, and other educational and general revenue appropriated by the legislature.

(20) National Association of College and University Business Officers (NACUBO)--Provides guidance in business operations of higher education institutions.

(21) Permanent University Fund (PUF)--A fund established in Article 7, §11, of the Texas Constitution to fund capital improvements and capital equipment at certain institutions of higher education.

(22) Public Junior College, Public Technical Institute, Public State College, or Public Two-Year College--Any public junior college, public community college, public technical college, or public state college as defined in Texas Education Code, §61.003.

(23) Semester Credit Hour--A unit of measure of instruction consisting of 60 minutes, of which 50 minutes must be direct instruction, over a 15-week period in a semester system or a 10-week period in a quarter system.

Source Note: The provisions of this §13.1 adopted to be effective May 21, 2001, 26 TexReg 3625; amended to be effective May 23, 2004, 29 TexReg 5073; amended to be effective November 22, 2005, 30 TexReg 7727; amended to be effective June 6, 2016, 41 TexReg 3998

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