

NDSU – Discounts, Waivers, Stipends and Internships

Tuition Discounts and Waivers:

Tuition discounts and waivers are directly impacted by the amount of tuition charged and the number of Non-Resident students enrolled on a campus. The following chart shows the different tuition rate structures at the institutions with the resulting discounts and waivers:

2013-2014 SBHE Undergraduate Approved Rates (% of ND Rate) Per NDUS Institutional Charges report						Discounts for 2013-14 per Performance Audit Report		Waivers for 2013-14 per Performance Audit Report
	ND	U.S. Non-Resident (A)	International	Contiguous (B)	MN (C)	Discount Amount	# of U.S Non-Resident students with Discount	
BSC	100%	267%	267%	125%	112%	\$ 422,177	148	\$ 357,287
DCB	100%	150%	150%	125%	112%	\$ 22,334	44	\$ 120,487
DCB - all Canadian Provinces			100%	100%				
DSU	100%	150%	150%	125%	112%	\$ 195,298	188	\$ 513,010
LRSC	100%	100%	250%	100%	100%	\$ 0	0	\$ 298,871
MaSU	100%	150%	267%	125%	112%	\$ 1,550,814	316	\$ 287,705
MaSU - Canadian Provinces other than Contiguous			150%					
MISU	100%	100%	100%	100%	100%	\$ 0	0	\$ 1,489,609
NDSCS	100%	267%	267%	125%	112%	\$ 2,745,193	643	\$ 1,068,273
NDSCS - Students living on-campus	100%	100%	100%	100%	112%			
NDSCS - business & industry programs	100%	100%	100%	100%	112%			
NDSU	100%	267%	267%	150%	112%	\$ 60,421,318	7039	\$17,900,289
UND	100%	267%	267%	150%	112%	\$ 44,982,005	5853	\$ 9,842,158
VCSU	100%	267%	267%	125%	112%	\$ 1,427,652	290	\$ 639,678
WSC	100%	100%	135%	100%	112%	\$ 0	0	\$ 184,619
						\$111,766,791		\$32,701,986

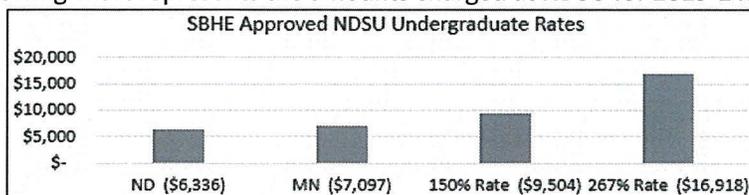
The following chart reflects NDSU’s discount amount at the current U.S. Non-Resident rate of 267% in comparison to a U.S. Non-Resident rate of 150% and 100%, respectively.

Discounts with NDSU's U.S. Non-Residents @ Current Rate of 267%	Discounts if NDSU's U.S. Non-Resident Rate had been 150%	Discounts if NDSU's U.S. Non-Resident Rate had been 100%
\$ 60,421,318	\$ 13,565,313	\$ -

The following chart reflects NDSU’s waiver amount at the current non-resident rate of 267% in comparison to a structure of charging all students at 100%.

NDSU Waivers	International (excluding Graduate Assistants)	Graduate Assistant Waivers	Other Waivers	Total Waivers
Waivers at Current Rate Structure	\$ 3,001,572	\$ 9,355,095	\$ 5,543,622	\$ 17,900,289
Waivers if Non-Resident Rate had been 100%	\$ 296,789	\$ 4,748,107	\$ 5,227,135	\$ 10,272,031

The following chart represents the amounts charged at NDSU for 2013-14:



NDSU’s viewpoint: NDSU does not discount tuition from the Non-Resident rate down to other rates. Instead, all non-resident categories are paying a premium rate higher than the ND Resident Rate as approved by the SBHE. These premium non-resident rates significantly affect the amount of discounts and waivers.

Tuition Discounts:

- Definition per Performance Audit: *A reduction in the tuition rate prior to the charge being applied to a student's account.*
- Discounts are not reflected in the annual financial statements as they are not a reportable figure under General Accepted Accounting Principles.
- Calculation: It appears the discount, as calculated by the Office of the State Auditor, is based on the difference between the U.S. Non-Resident rate and other U.S. non-ND rates. (A – B or A – C)
- Institutions that charge U.S. Non-Resident students at 100% (ND Rate) have \$0 in discounts.
- Discounts for NDSU are inflated due to the following factors:
 - Institutions with U.S. Non-Resident rates greater than 100% have calculated discounts. NDSU's approved rate is high at 267% resulting in a high discount rate on MN reciprocity agreement students: $267\% - 112\% = 155\%$ discount.
 - Institutions with a greater number of U.S. non-resident students have a higher calculated discount. NDSU has 7,039 U.S. Non-Resident students with a calculated discount. Of the \$60 million in total discounts reported for NDSU, \$52 million is attributable to 5,907 MN reciprocity agreement students.
- Per NDUS's 2013 Fall Enrollment Report, NDSU had 11,668 full-time students with an On Campus Presence while there were 11,798 full-time enrollments. Therefore 99% of full-time students have an on-campus presence.

Tuition Waivers:

- Definition per Performance Audit: *A reduction in the tuition charge after being applied to a student's account.*
- NDSU's waivers are reflected in the annual financial statements as they are reportable under accounting standards.
- Primary reasons for NDSU's high tuition waiver amounts:
 - Premium non-resident tuition rates.
 - Graduate Assistants: NDSU has a high proportionate share of graduate assistants that support the instructional and research mission, who receive a tuition waiver as part of their compensation package (discussed further under stipends).
 - Demographic data: The Fall 2013 Census report shows only 39% of the students are ND Residents. The remaining students (61%) fall under the premium residency rates.
- Additional analysis of tuition paid (tuition revenue net of waivers) is provided in the charts 6.1 and 6.2. These charts are from NDUS Tuition Waiver Report for Academic Year 2014-15:
 - **Chart 6.1** – this chart reports the average tuition paid by undergraduate students by residency.
 - NDSU's annual average tuition paid by U.S. non-resident students is \$7,327 which represents 124% more than ND students (\$5,914).
 - NDSU's annual average tuition paid by international students is \$9,900 which represents 167% more than ND students (\$5,914).
 - **Chart 6.2** – this chart reports the average tuition paid by graduate, professional and medical students. Following is further information to explain this chart:
 - The net tuition paid is impacted by the number of Graduate Assistants and the usage of tuition waivers as part of the compensation package (discussed further under stipends).
 - International average tuition paid is significantly less than the other categories due to low enrollment in the professional program which has a higher tuition rate. In addition graduate international students typically apply for graduate assistantships due to off-campus employment restrictions.

Stipends

- Definition per Performance Audit: *A payment made to a graduate student for work performed in the field of study.*
- Stipends are reflected in the institutions' annual financial statements as they are reportable under accounting standards.
- Approximately 75% of NDSU's stipends are paid from grant funds or local funds.
- As a doctoral-granting flagship research university with an emphasis in Agriculture, Sciences, and Engineering, NDSU has a high proportionate share of graduate assistants that support the instructional and research mission. The graduate assistantships include waivers and stipends as part of the compensation package. The following information shows the average compensation.

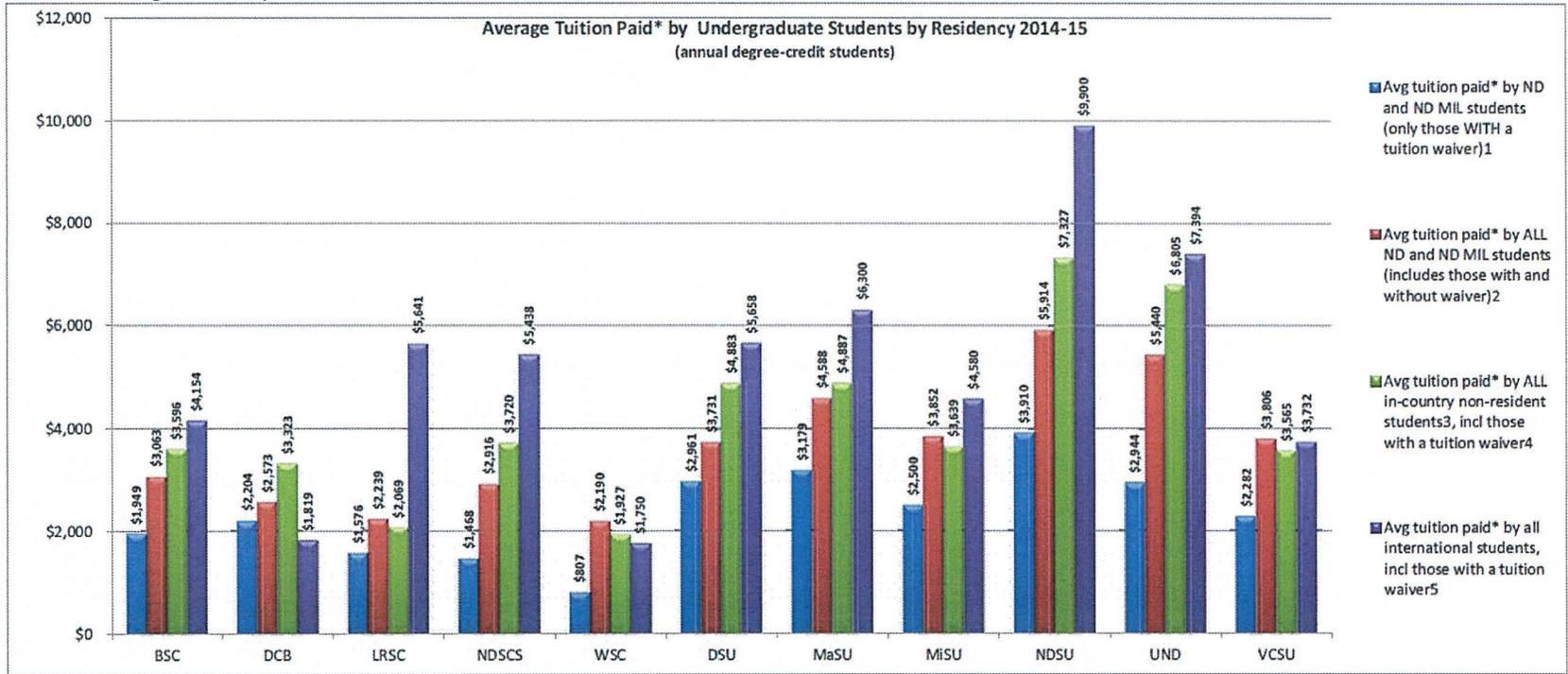
	NDSU (current rate structure) 2013-14		NDSU (adjusted rates at 100%) 2013-14	
Graduate Assistant Stipends per Audit Report	\$ 11,847,629	56%	\$ 11,847,629	71%
Graduate Assistant Waivers	\$ 9,355,095	44%	\$ 4,748,107	29%
Total compensation	\$ 21,202,724	100%	\$ 16,595,736	100%
 # Graduate Assistants per Audit Report:	1,070		1,070	
Average Total Compensation	<u>\$ 19,816</u>		<u>\$ 15,510</u>	

- Factors contributing to the high number of Graduate Assistants:
 - NDSU has a high emphasis of graduate students in areas of Agriculture, Science and Engineering which have significant research components. As with other Carnegie level research universities, NDSU hires Graduate Research Assistants to assist with research.
 - NDSU had 11,195 undergraduate students per the 2013 Fall Enrollment report. Graduate students are also hired as Graduate Teaching Assistants.

Internships

- Definition per Performance Audit: *Practical or work experience related to the student program which a student may receive academic credit and takes place outside the normal classroom setting. Typically, there is supervision involving a third party. No distinction was made as to whether the experience was paid or what grading type was used for the credit earned.*
- NDSU has many types of credit experience related to the student's program:
 - Practicum/Internship – Course designed to provide practical participation under professional supervision in selected situations to gain experience in the application of concepts, principles, and theories related to the student's area of specialization.
 - Field Experience – Field-oriented supervised learning activities outside the college classroom that include a preplanned assessment of the experience during the time the experience is conducted, and post evaluation with the instructor.
 - Clinical rotations – Clinical rotations are determined by each department that requires a clinical experience as part of the major program of study.
 - Cooperative Education – Practical application of classroom learning through employment in supervised career-related positions.
 - Research – Student research, scholarly project or creative investigation completed under the guidance of a faculty mentor. Directed independent project, collaborative work or ongoing participation in faculty research should culminated in a presentation.
 - Graduate Teaching Experience – Graduate student teaching experiences for professional development.
- Students may also initiate academic related work experiences for which they do not obtain academic credit

Chart 6.1 – Undergraduate Only



1/ Average tuition paid by ND and ND MIL students who receive a tuition waiver divided by the number of ND and ND MIL receiving a tuition waiver.

2/ Average tuition paid by ND and ND MIL students divided by the number of ND and ND MIL, including those receiving a waiver.

3/ In-country non-resident students are students who are citizens of the USA who are not ND or ND MIL students.

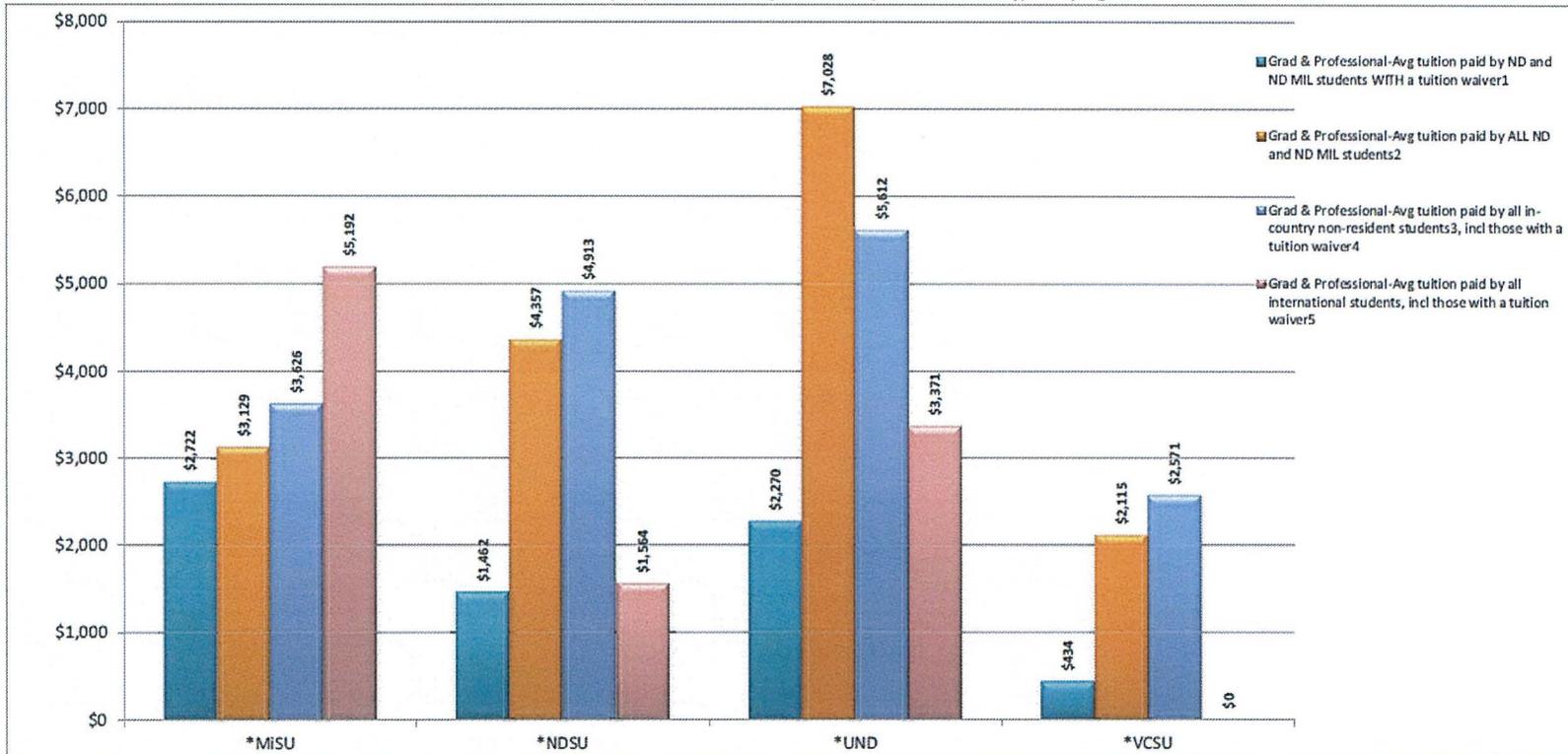
4/ Average tuition paid by in-country non-resident students who receive a tuition waiver, divided by the number of in-country non-residents receiving a tuition waiver.

5/ Average tuition paid by international students who receive a tuition waiver, divided by the number of international students receiving a tuition waiver.

*The average tuition paid includes undergraduates only in chart 6.1. Graduate, professional and med students are excluded. NDSU, UND, Minot State and Valley City State have graduate and professional programs.

Chart 6.2 – Graduate Only

Avg. Tuition Paid* by Graduate, Professional and Med Students by Residency 2014-15 (annual degree-credit students only)
 Minot State, NDSU, UND and Valley City State University are the campuses with these types of programs



¹ Average tuition paid by ND and ND MIL students who receive a tuition waiver divided by the number of ND and ND MIL receiving a tuition waiver.

² Average tuition paid by ND and ND MIL students divided by the number of ND and ND MIL students, including those receiving a waiver.

³ In-country non-resident students are students who are citizens of the USA who are not ND or ND MIL students.

⁴ Average tuition paid by in-country non-resident students who receive a tuition waiver, divided by the number of in-country non-residents receiving a tuition waiver.

⁵ Average tuition paid by international students who receive a tuition waiver, divided by the number of international students receiving a tuition waiver.

*The average tuition paid in chart 6.2 includes graduate, professional and med students only. Excludes undergraduate students. NDSU, UND, Minot State and Valley City State have graduate and professional programs.